Attachment 5-SEC-44 - Loan Amendment

BETWEEN:

PUC INC.,

a Ontario Corporation,

(hereinafter referred to as the "Holder")

- and -

PUC DISTRIBUTION INC., an Ontario Corporation,

(hereinafter referred to as the "Borrower")

THIS AGREEMENT WITNESSES that in consideration of the mutual covenants and conditions contained herein and other good and valuable consideration the parties hereto agree as follows:

1.0 BACKGROUND

- 1.1 The Borrower is indebted to the Holder in the amount of Eleven Million Six Hundred and Fifty Thousand Dollars (\$11,650,000.00) as evidenced by a promissory note dated August 15th, 2001 ("Promissory Note Number 1");
- 1.2 The Borrower is further indebted to the Holder in the amount of Thirty Million Two Hundred and Ninety Thousand Dollars (\$30,290,000.00) as evidenced by a promissory note dated December 1st, 2001 ("Promissory Note Number 2");
- 1.3 As a result of legislative changes imposing debt/equity limits on Municipal Electric Utilities in Ontario the parties hereto have agreed to amend Promissory Note Number 1 and Promissory Note Number 2 as provided herein.

2.0 CONVERSION OPTION - PROMISSORY NOTE NUMBER 1

2.1 Promissory Note Number 1 is hereby amended by adding to paragraph 1.0 the following:

1.2 The Holder shall, at any time during the currency of this Note, have the option to convert all or any part of the principal of the Note into Common Shares of the Borrower at the rate of \$2,330.00 per share. This option shall be exercised by the Holder by written notice delivered or sent by registered mail to the Holder at the Holder's principal place of business specifying the amount of principal to be converted and the effective date of the conversion, which date shall not be less than 10 days from the date of the Notice. The Holder shall, on the effective date specified in the Notice, issue to the Holder as fully paid and non-assessable such number of Common Shares as may be required to convert the amount of principal specified in the notice at the rate aforesaid and upon the issuance of such Shares the principal amount of the Note shall be reduced accordingly.

3.0 CONVERSION OPTION - PROMISSORY NOTE NUMBER 2

- 3.1 Promissory Note Number 2 is hereby amended by adding to paragraph 1.0 the following:
 - 1.2 The Holder shall, at any time during the currency of this Note, have the option to convert all or any part of the principal of the Note into Common Shares of the Borrower at the rate of \$2,330.00 per share. This option shall be exercised by the Holder by written notice delivered or sent by registered mail to the Borrower at the Borrower's principal place of business specifying the amount of principal to be converted and the effective date of the conversion, which date shall not be less than 10 days from the date of the Notice. The Borrower shall, on the effective date specified in the Notice, issue to the Holder as fully paid and non-assessable such number of Common Shares as may be required to convert the amount of principal specified in the notice at the rate aforesaid and upon the issuance of such Shares the principal amount of the Note shall be reduced accordingly.

4.0 INTERPRETATION

- 4.1 A copy of this Agreement signed by both parties shall be attached to Promissory Note Number 1 and Promissory Note Number 2 and shall form a part thereof.
- 4.2 Except as amended herein Promissory Note Number 1 and Promissory Note Number 2 shall remain in full force and effect and the Borrower hereby reaffirms its obligations to the Holder pursuant to Promissory Note Number 1 and Promissory Note Number 2 notwithstanding the amendments contained herein.
- 4.3 This Agreement shall be governed by and interpreted in accordance with the laws of the Province of Ontario.
- 4.4 This Agreement shall enure to the benefit of and be binding upon the parties hereto and their respective successors and assigns.

IN WITNESS WHEREOF the parties have executed this Agreement on the date first written above.

PUC INC.

Per:

Brien Curran, President

Per:

Terry Greco, Treasurer

We have authority to bind the Corporation

PUC DISTRIBUTION INC.

Per:

Curran, President

Per:

Terry Greco, Treasurer

We have authority to bind the Corporation

Attachment 5-VECC-39 - IO Loan 1

FINANCING AGREEMENT

THIS AGREEMENT (the "Agreement"), made in duplicate, dated and effective as of October 31, 2009 (the "Effective Date")

BETWEEN:

ONTARIO INFRASTRUCTURE PROJECTS CORPORATION

(herein after referred to as "OIPC");

and

PUC DISTRIBUTION INC.

(an Ontario corporation created under the *Business* Corporations Act (Ontario) herein after referred to as the "Borrower")

WHEREAS:

OIPC has advised the Borrower that its loan application number 8155, (the "Application") has been approved;

OIPC agrees to make financing available to the Borrower up to a maximum aggregate principal amount of \$5,000,000.00 (FIVE MILLION DOLLARS) (the "Committed Amount") for the projects listed in the Application and more particularly described in Schedule "A" hereto (the "Project"), subject to the terms and conditions set out in this Agreement.

NOW THEREFORE in consideration of the covenants of each of the parties contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the Borrower and OIPC hereby agree as follows:

1. Definitions

In this Agreement:

- (a) "Acquired Assets" means any assets, rights or properties, of any nature or kind, acquired, constructed or improved by the Borrower or any Related Entity after the date of this Agreement and, for greater certainty, shall include any buildings or other fixtures, acquired, constructed or improved by the Borrower after the date of this Agreement.
- (b) "Advance" means a short-term loan made by OIPC to the Borrower in Canadian dollars pursuant to the terms and conditions of this Agreement.
- (c) "Advance Date" has the meaning given to it in paragraph 6(a) hereof.
- (d) "Advance Interest Rate" has the meaning given to it in paragraph 9(a) hereof.

- (e) "Agreement" means the agreement constituted by this agreement including all attached schedules and referenced documents including the debenture(s) and the general security agreement, guarantee and the respective terms and conditions thereunder, as the same may be amended, restated, modified or replaced from time to time. Terms such as "hereof", "herein" and "hereto" refer to this Agreement.
- (f) "Applicable Law" means, in respect of any Person, property, transaction or event, all present or future applicable laws, statutes, regulations, treaties, judgments and decrees and all present or future applicable published directives, rules, policy statements, instruments and orders of any Public Authority and all applicable orders and decrees of courts and arbitrators of like application.
- (g) "Application" has the meaning given to it in the first recital hereof.
- (h) "Authorized Officer" means with respect to the Borrower, the Chairperson of the Board of Directors, or any Executive Director or any other officer or Person designated from time to time by a resolution of the Board of Directors of the Borrower.
- (i) "Business Day" means a day on which banking institutions in Toronto, Ontario, Canada are not authorized or obligated by law or executive order to be closed, other than Saturday or Sunday.
- (j) "Capital Lease Obligation" means, in respect of any Person, the obligation of such Person, as lessee, to pay rent or other payment amounts under a lease of real or personal property which is required to be classified and accounted for as a capital lease or liability of such Person, in accordance with GAAP.
- (k) "Committed Amount" has the meaning given to it in the second recital hereof;
- (l) "Current Ratio" means current assets divided by current liabilities, where current assets shall exclude all accounts receivables due from any related companies, subsidies, officers and employees.
- (m) "Debt to Capital Ratio" means Debt divided by total Capital where:
 - (i) "Debt' means all short-term and long-term interest-bearing loans; and
 - (ii) "Capital" means Debt plus shareholder's net worth which is defined as the sum of share capital, preferred shares and retained earnings minus advances and/or investments to/in affiliated or related companies or third party entities minus goodwill and other intangible assets.
- (n) "Debt Service Coverage Ratio" means the sum of net profits after cash tax (excluding extraordinary items) plus depreciation/amortization, plus interest payments divided by the sum of principal and interest payments made on all interest-bearing loans, plus the trailing three-year average of Unfinanced Net Capital Expenditures, plus the dividend paid by the Borrower during the Fiscal Year in question.

- (o) "Debentures" means secured debentures of the Borrower issued from time to time pursuant to the terms and conditions of this Agreement.
- (p) "Debenture Interest Rate" has the meaning given to it in paragraph 11(e) hereof.
- (q) "Debenture Purchase Certificate" means a certificate substantially in the form as provided by OIPC to the Borrower.
- (r) "Debenture Purchase Date" has the meaning given to it in paragraph 10(a) hereof.
- (s) "Drawdown Certificate" means a certificate substantially in the form as provided by OIPC to the Borrower.
- (t) "Eligible Borrower" means a public body that is eligible to borrow from OIPC pursuant to the *Ontario Infrastructure Projects Corporation Act*, 2006 (Ontario).
- (u) "Equity" means, on a consolidated basis, the book value, preferred and common shares, contributed surpluses and retained earnings of the Borrower.
- (v) "Event of Default" means any of the events described in paragraph 13(c).
- (w) "Facility Termination Date" means the earlier of 31 day of October, 2014 and the date on which the obligations of OIPC hereunder have been terminated pursuant to paragraphs 13(b) or 13(c) hereof.
- (x) "Financial Instrument Obligations" means all obligations and liabilities of the Borrower or a Related Entity under or in respect of any interest or currency rate swap, forward agreement or other instrument which is a financial derivative.
- (y) "Fiscal Year" means the fiscal year of the Borrower ending on December 31st in each calendar year.
- (z) "GAAP" means the generally accepted accounting principles stated from time to time in the Handbook of the Canadian Institute of Chartered Accountants.
- (aa) "Indebtedness" means, at any time and in respect of any Person, without duplication:
 - (i) all obligations of such Person for money borrowed including:
 - (A) obligations with respect to bankers' acceptances;
 - (B) contingent reimbursement obligations with respect to letters of credit and other financial instruments; and
 - (C) all Purchase Money Obligations which would be indebtedness under GAAP but excluding, for greater certainty, trade indebtedness accounted for as accounts payable, accrued expenses

and other similar current liabilities incurred in the ordinary course of operations determined in accordance with GAAP;

- (ii) any Capital Lease Obligation of such Person; and
- (iii) all undertakings of such Person in respect of obligations of any Person of the type described in (i) which such Person has guaranteed, directly or indirectly, or the holder of which such Person has otherwise assured against loss thereon.
- (bb) "Interest Period" for an Advance means: (i) initially, the period from and including the date of the Advance to but excluding the next following Reset Date; and (ii) subsequently, each period from and including a Reset Date to but excluding the next following Reset Date.
- (cc) "Issue Date" for a Debenture means the date on which the Debenture is issued.
- (dd) "Lien" means any mortgage, hypothec, lien, pledge, assignment, charge, security interest, title retention agreement intended as security, or other similar encumbrance and any other arrangement which has the effect of granting security.
- (ee) "Limited Recourse Debt" means Indebtedness, under which recourse in respect of a default in the repayment of such Indebtedness is limited to the asset or assets acquired with such Indebtedness by the Borrower or any Related Entity.
- (ff) "Material Related Entity" means, at any relevant time, any Related Entity, the book value of whose assets, rights and properties constitutes in excess of 10% of the book value of the assets, rights and properties of the Borrower and all its Related Entities, considered as a whole.
- (gg) "Maturity Date" has the meaning given to it in paragraph 11(a) hereof.
- (hh) "Net Capital Expenditures" means the capital expenditures in the period less the amount of (i) disposal of property, plant, equipment and other fixed assets less (ii) decrease in regulatory assets, less (iii) increase in regulatory liabilities plus (iv) increase in regulatory assets plus (vi) decrease in regulatory liabilities.
- (ii) "Obligations" means the amount of all Advances provided to the Borrower pursuant to this Agreement and any unpaid interest thereon.
- (jj) "Officer's Certificate" means a certificate of the Borrower that has been signed by an Authorized Officer.
- (kk) "Permitted Liens" means and refers to:
 - (i) Liens to which any Acquired Assets are subject at the time such Acquired Assets are acquired by the Borrower or any Related Entity provided that such Lien is limited to the Acquired Assets and such Lien has not been created or incurred in anticipation of such acquisition;

- (ii) any Lien on or against cash or marketable debt securities to secure Financial Instrument Obligations incurred by the Borrower or any Related Entity in the course of its operations and not for speculative purposes;
- (iii) any Lien in respect of a Purchase Money Obligation, Capital Lease Obligation or Limited Recourse Debt incurred in connection with or within 180 days of the acquisition, construction or improvement of any Acquired Assets and which secures the purchase price of such asset or the cost of acquiring, constructing or improving such asset provided that the amount secured by such Lien does not exceed the purchase price or cost of acquiring, constructing or improving such asset (including any applicable interest and/or lease payments to be paid);
- (iv) any Liens to which assets acquired or which are deemed to have been acquired by the Borrower or any Related Entity pursuant to a merger or other combination with any other entity are subject at the time of such merger or other combination;
- (v) Liens for Taxes, utility charges, levies, assessments or governmental charges:
 - (A) not at such time past due; or
 - (B) the validity of which are being contested in good faith and by appropriate proceedings;
- (vi) the Lien of any judgment rendered, or claim filed, which is being contested in good faith and by appropriate proceedings;
- (vii) undetermined or inchoate Liens and charges incidental to, purchases of goods, construction, maintenance or current operations which have not at such time been filed or registered pursuant to law, which relate to obligations which are at such time not past due or which, if filed or registered, are being contested in good faith and by appropriate proceedings;
- (viii) easements, rights-of-way, servitudes or other similar rights in property (including rights-of-way and servitudes for railways, sewers, drains, gas and oil pipe lines, gas and water mains, electric light and power and telephone or telegraph or cable television conduits, poles, wires and cables) granted to or reserved or taken by other Persons;
- (ix) security given to a public utility or any municipality or governmental or other public authority when and to the extent required by such utility or municipality or other authority in the ordinary course of operations of the Borrower or any Related Entity and not in connection with the borrowing of money or obtaining of credit by the Borrower or any Related Entity;
- (x) the right reserved to or vested in any municipality or governmental or other public authority by the terms of any lease, license, franchise, grant or

- permit, or by any statutory provision, to terminate any such lease, license, franchise, grant or permit, or to require annual or other periodic payments as a condition of the continuance thereof;
- (xi) the reservation in any original grant from the Crown of any land or interests therein and statutory exceptions to title;
- (xii) Liens created or assumed by the Borrower or any Related Entity if an Authorized Officer has certified to OIPC that such Liens secure amounts which are not material having regard to the then current market value of the assets, rights and properties of the Borrower and its Related Entities, considered as a whole:
- (xiii) any renewal, replacement or temporal extension (or successive renewals, replacements or extensions) in whole or in part of any Permitted Lien so long as the principal amount secured by such Permitted Lien does not exceed the principal amount secured by the Permitted Lien immediately prior to such extension;
- (xiv) any and all Liens, whether direct or indirect, contingent or otherwise, to which any of the assets, rights and properties of the Borrower and its Related Entities are subject on the date of this Agreement;
- (xv) Liens or any rights of distress reserved in or exercisable under any lease for rent and for compliance with the terms of such lease; and
- (xvi) a Letter of Credit with the Royal Bank of Canada in the amount of \$5,000,000.00 which is secured by a general security agreement registered under the *Personal Property Security Act (Ontario)*.
- (II) "Person" includes an individual, firm, partnership, trust, trustee, executor, administrator, legal personal representative, government, governmental body or authority, corporation or other incorporated or unincorporated entity.
- (mm) "Prime Rate" means, on any day, the annual rate of interest which is the arithmetic mean of the prime rates announced from time to time by the Reference Banks as their reference rates in effect on such day for Canadian dollar commercial loans made in Canada. If fewer than five of the Reference Banks quote a prime rate on such days, the "Prime Rate" shall be the arithmetic mean of the rates quoted by the remaining Reference Banks.
- (nn) "Principal Amount" of an interest-bearing Debenture means the amount stated to be payable at maturity, exclusive of any interest.
- (oo) "Project" has the meaning given to it in the second recital hereof.
- (pp) "Public Authority" means any governmental, regional, municipal or local body having authority over either of the parties.

- (qq) "Purchase Money Obligation" means any unpaid part of, or indebtedness incurred or assumed for the purpose of acquiring, a particular asset, right or property, the repayment of which is secured by recourse against such asset, right or property.
- (rr) "Reference Banks" means, collectively, The Toronto-Dominion Bank, Bank of Nova Scotia, Bank of Montreal, Royal Bank of Canada and Canadian Imperial Bank of Commerce.
- (ss) "Related Entity" means any company, corporation, partnership or other entity which is controlled by the Borrower either through the ownership of voting securities, by contract or otherwise.
- (tt) "Reset Date" has the meaning given to it in paragraph 9(a) hereof.
- (uu) "Successor Entity" has the meaning given to it in paragraph 14 hereof.
- (vv) "Taxes" means any present or future income, excise, stamp, capital, goods and services, property or other taxes, levies or withholding imposed by any taxing authority.
- (ww) "Unfinanced Net Capital Expenditures" means the sum of Net Capital Expenditures in the period in question less the amount of such capital expenditures financed by (i) contributed shareholder equity capital, and (ii) the principal portion of term debt and capital lease indebtedness.

2. Representations and Warranties

The Borrower represents and warrants to OIPC that:

- (a) the information contained in the Application, to the extent that it relates to the Borrower or the Project, is true and correct in all material respects as of the date of this Agreement;
- (b) the Borrower has been duly incorporated pursuant to Section 142 of the Electricity Act, 1998 (Ontario) as amended, all of the shares of the Borrower are held by one or more municipal corporations and the Borrower is in the business of generating, transmitting, distributing, or retailing electricity and has the corporate power and capacity to:
 - (i) own, lease and operate its properties and assets and to carry on its activities as a generator, transmitter, distributor or retailer of electricity;
 - (ii) to borrow money;
 - (iii) to enter into and complete the Project; and
 - (iv) to execute and deliver this Agreement and to perform its obligations hereunder;

- (c) the Borrower has taken all necessary corporate action to authorize the execution, delivery and performance of this Agreement;
- (d) the Agreement has been duly authorized, executed and delivered by the Borrower and constitutes a valid and legally binding obligation, enforceable against the Borrower in accordance with its respective terms, subject to applicable bankruptcy, insolvency and other laws affecting the enforcement of creditors' rights generally;
- (e) the execution and delivery by the Borrower of this Agreement and the performance by the Borrower of its obligations hereunder do not violate, result in a breach of, or constitute a default under:
 - any of the terms, conditions or provisions of its constating documents or by-laws of the Borrower;
 - (ii) any resolution of the board of directors or any financial plan, budget, borrowing strategy or investment strategy of the Borrower; or
 - (iii) any statute, regulation or other law applicable to the Borrower;
- (f) the Borrower is not currently in default under any Indebtedness and undertakes to immediately inform OIPC if it is in default under any Indebtedness at any time; and
- (g) subject only to minor title defects not individually or in the aggregate material nor materially and adversely affecting the use thereof and subject to any security granted to OIPC pursuant to the provisions hereof, the Borrower has good and marketable title to its real and personal properties.

The representations and warranties set out in this paragraph 2 shall survive the execution and delivery of this Agreement and the making of any Advances to the Borrower, notwithstanding any investigations or examinations which may be made by OIPC or any counsel to it.

3. Covenants

The Borrower covenants and agrees with OIPC that, unless OIPC otherwise consents in writing, so long as any Advance is outstanding:

- (a) the proceeds of all Advances provided by OIPC to the Borrower shall be applied only to capital expenditures in respect of hard and soft capital costs actually incurred or to be incurred by the Borrower, if such costs and expenditures are directly related to the Project and not for any other purpose;
- (b) the proceeds of each Debenture shall be applied only to either:
 - (i) repayment of Advances, as more particularly set out in paragraph 11 below; or

- (ii) capital expenditures in respect of hard and soft capital costs actually incurred or to be incurred if OIPC in its sole discretion has agreed to purchase a Debenture prior to making any Advance or prior to the expenditure of all or any portion of the Committed Amount on the Project, by the Borrower, if such costs and expenditures are directly related to the Project in respect of which the Debenture is being issued; or
- (iii) legal costs and expenses directly related to the issue of such Debenture; and not for any other purpose;
- (c) the Borrower shall duly and punctually pay or cause to be paid when due and payable the principal of and interest on all Advances and all other amounts owing in respect of all Advances, in conformity with the terms of this Agreement, and it shall faithfully observe and perform all the conditions, covenants and requirements of this Agreement;
- (d) the Borrower will not, nor will it permit any Material Related Entity to, create, assume or suffer to exist any Lien upon the whole or any part of its assets, rights or properties (both real and personal, including licences, franchises, permits and leasehold interests) whether now owned or hereafter acquired if such Lien secures Indebtedness and is a Lien for the benefit of any Person other than OIPC unless such Lien is a Permitted Lien;
- (e) the Borrower will not, nor will it permit any Material Related Entity to, sell, assign or otherwise dispose of any of its assets, rights and properties whether in a single transaction or a series of transactions, other than to the Borrower, unless:
 - (i) such sale, assignment or other disposition is not material having regard to the assets, rights and properties of the Borrower and the Material Related Entities, taken as a whole or effected in the ordinary course of operations of the Borrower or the Material Related Entities, as applicable;
 - (ii) the Borrower, concurrent with the completion of such sale, assignment or other disposition, provides OIPC with a certificate of an Authorized Officer to the effect that such Authorized Officer has no reason to believe that, after giving effect to such sale, assignment or other disposition, the Borrower will not be able to meet all of its financial obligations in accordance with their terms; including its obligation to pay principal and interest on the Advances; or
 - (iii) in the case of a disposition of all or substantially all of its assets, the Borrower complies with paragraph 14 of this Agreement;
- (f) the Borrower shall as soon as practicable following the approval thereof by the Borrower and, in any event, within 120 days after the end of each Fiscal Year of the Borrower, furnish OIPC with such number of copies as OIPC may reasonably request of an annual balance sheet, statement of revenue and expense, statement of changes in net assets, statement of cash flows, prepared in accordance with

GAAP as applied to the presentation of financial information of the Borrower and reported on by an independent accountant and independent auditor;

- (g) the Borrower shall furnish OIPC as soon as practicable with any other financial reporting information that OIPC may require at its discretion and at any time prepared in accordance with GAAP.
- (h) the Borrower will at all times maintain its existence as a body corporate with all necessary approvals to carry on its operations as a municipal corporation that generates, transmits, distributes, or retails electricity under Applicable Law and conduct its operations in a proper and efficient manner, and will keep or cause to be kept proper books of account and will take all necessary steps to ensure that its Material Related Entities conduct their operations in a proper and efficient manner and keep or cause to be kept proper books of account;
- (i) the Borrower shall maintain in force with reputable insurers insurance with respect to losses of or damage to its assets from such risks, casualties and contingencies and of such types and in such amounts and subject to such deductible amounts as are customary in the case of prudent persons of established reputation engaged in the same or similar businesses with similar assets, and any other form(s) of appropriate insurance that a prudent person in the business of operating a municipal corporation for the purposes of generating, transmitting, distributing or retailing electricity under Applicable Law would maintain. The Borrower's insurance carriers and policy provisions must be acceptable to OIPC and must remain in effect for the duration of this Agreement. OIPC shall be named as an additional insured on all such insurance policies. The Borrower shall submit certificates of insurance as evidence of the above required insurance to OIPC prior to any Advances pursuant to this Agreement. Subsequent to Project completion, the Borrower shall maintain adequate liability, machinery replacement insurance naming OIPC as an additional insured on said insurance policies;
- (j) the Borrower shall execute and deliver the general security agreement in the form provided and attached as Schedule "E" to this Agreement in order to give OIPC a second ranking security interest in the present assets of the Borrower as well as those assets acquired subsequent to the effective date of this Agreement; the Royal Bank of Canada currently has a first ranking security interest with respect to its letter of credit with the Borrower in the amount of \$5,000,000.00;
- (k) since the date of incorporation of the Borrower, there has been no development materially adversely affecting the business or financial condition or position of the Borrower or its ability to carry on business as presently conducted or as contemplated hereunder to be conducted;
- (I) the Borrower shall submit project management reports to OIPC for the Project (the "Reports") pursuant to the attached Schedule "D" to this Agreement; such Reports to be completed to the satisfaction of OIPC;

- (m) the Borrower shall not issue any preferred shares without first seeking the written approval of OIPC;
- (n) the Borrower shall notify OIPC in writing prior to any new debt issuance and shall seek the approval of OIPC where the resulting Debt Service Coverage Ratio of the Borrower relating to any new debt issue falls below 1 to 1 at any time, such ratio will otherwise be tested and calculated as of the end of each Fiscal Year as applicable; an exception to the Debt Service Coverage Ratio target will be permissible so long as the Borrower can demonstrate to the satisfaction of OIPC that such deviation is due to an extraordinary item or is expected to be of relatively short duration without negatively impacting the general financial position of the Borrower and its ability to meet payment obligations when due during the immediate forecast period;
- (o) the Borrower shall maintain a Debt to Capital Ratio at 75% or lower for the term of this Agreement, such ratio will otherwise be tested and calculated as of the end of each Fiscal Year as applicable;
- (p) the Borrower shall maintain its Current Ratio at 1.1:1 or higher for the term of this Agreement, such ratio will otherwise be tested and calculated as of the end of each Fiscal Year as applicable;
- (q) without the prior written consent of OIPC, the Borrower shall not: (a) make any loans to or invest in any affiliated or unaffiliated Person in an aggregate amount of greater than 7.5% of its total assets; (b) make any guarantees on behalf of any Person; (c) purchase or redeem any shares; (c) distribute dividends to shareholders or make principal and interest payments on the promissory note payable to the PUC Inc. that would cause any breach of the financial ratios under this Agreement; and
- (r) the Borrower shall notify OIPC as soon as practicable after becoming aware of the occurrence of any Event of Default or of the occurrence of any event or circumstance which, after notice or lapse of time, would become an Event of Default.

For greater certainty, OIPC is not responsible for ensuring that the proceeds of Advances and Debentures provided to the Borrower are in fact used in the manner specified in paragraphs 3(a) and 3(b) above.

4. Project Expenditure Requirements

The Borrower shall not request an Advance in respect of the Project hereunder unless expenditures in an amount no less than the amount of the Advance to be allocated to the Project have actually been incurred by the Borrower prior to the date of such request subject to the right of OIPC to waive this requirement at its sole discretion.

5. Evidence of Advances

OIPC shall open and maintain in accordance with its usual practice books of account evidencing all Advances and all other amounts owing by the Borrower to OIPC. OIPC

shall enter in the foregoing accounts details of each Advance and of all amounts from time to time owing or paid by the Borrower to OIPC hereunder, the amounts of principal, interest and fees payable from time to time hereunder. The information entered in the foregoing accounts shall constitute, in the absence of manifest error, *prima facie* evidence of the obligations of the Borrower to OIPC hereunder, the date OIPC made each Advance available to the Borrower and the amounts the Borrower has paid from time to time on account of the principal of, interest on and fees related to the Advances.

6. Procedure for Obtaining Advances

- (a) The Borrower may request an Advance to be made on either the 1st or the 15th day of any calendar month or the first Business Day following such date if such date is not a Business Day (either of which is defined as the "Advance Date") by delivering to OIPC at the address shown on Schedule "B" hereto no later than five (5) Business Days prior to the Advance Date on which the Advance is required, by courier or fax, an irrevocable Drawdown Certificate.
- (b) The principal amount of all Advances will be tendered to the Borrower by electronic transfer of funds to an account of the Borrower maintained with a deposit-taking institution, such account to be designated by notice in writing to OIPC by the execution and delivery of the attached Schedule "C" to this Agreement and the Borrower undertakes to notify OIPC immediately in writing of any changes in its designated account for the purposes of such deposit.

7. Conditions Precedent to Advances

OIPC shall not make any Advance until each of the following conditions precedent has been satisfied:

- (a) OIPC shall have received a Drawdown Certificate in respect of the Advance requested;
- (b) at OIPC's discretion, if any issues that were raised in any audit conducted under paragraph 18(a) have been resolved to OIPC's satisfaction and/or OIPC has neither required an audit under paragraph 18(a) nor is such an audit ongoing;
- (c) the amount of the requested Advance when added to the aggregate amount of Advances then outstanding in respect of the Project does not exceed the Committed Amount for the Project;
- (d) the representations and warranties of the Borrower set out in paragraph 2 hereof shall be true and correct as at the date of the Advance, as evidenced by a Drawdown Certificate;
- (e) the Borrower shall not be in material default of any of its obligations under this Agreement as at the date of the Advance, as evidenced by a Drawdown Certificate:
- (f) no Event of Default shall have occurred and be continuing:

- (g) expenditures on the Project shall have been incurred subject to paragraph 4, as evidenced by a Drawdown Certificate;
- (h) a legal opinion from the Borrower's external legal counsel addressed to OIPC and in the form and substance satisfactory to OIPC shall have been delivered to OIPC on or prior to the first Advance made by OIPC;
- (i) at OIPC's discretion, the requested Advance when added to the aggregate amount of all Advances then outstanding does not exceed the Advance requests as noted in Schedule "A" hereto;
- (j) OIPC shall have received evidence in the form of valid certificates of insurance from the Borrower that OIPC has been named as an additional insured on all insurance policies in association with the construction of the Project by the entity that is responsible for the development of the Project and that has been retained by the Borrower;
- (k) OIPC shall have either been named as a dual obligee on any surety bonds (e.g., performance and labour and materials bond) issued to the Borrower by the surety or the Borrower shall have ensured that a dual obligee rider (naming OIPC as a obligee) has been inserted into any surety bond issued to the Borrower by the surety; and
- (l) the Borrower shall have provided OIPC with copies of any powers of attorney which accompany any surety bonds issued to it as evidence of authorization from the surety company.

8. Conditions Precedent to Debenture Purchases

OIPC shall not purchase any Debenture until each of the following conditions precedent, has been satisfied, subject also to paragraphs 10 and 11:

- (a) OIPC shall have received a Debenture Purchase Certificate;
- (b) the amount from the proceeds of the Debenture purchase when added to the aggregate amount of Debentures then outstanding in respect of the Project does not exceed the Committed Amount;
- (c) the representations and warranties of the Borrower set out in paragraph 2 hereof shall be true and correct as at the date of the Debenture purchase, as evidenced by a Debenture Purchase Certificate;
- (d) the Borrower shall not be in material default of any of its obligations under this Agreement as at the date of the Debenture purchase, as evidenced by a Debenture Purchase Certificate;
- (e) at OIPC's discretion, if any issues that were raised in any audit conducted under paragraph 18(a) have been resolved to OIPC's satisfaction and/or OIPC has neither required an audit under paragraph 18(a) nor is such an audit ongoing;

- (f) no Event of Default shall have occurred and be continuing;
- (g) a legal opinion from the Borrower's external legal counsel addressed to OIPC and in the form and substance satisfactory to OIPC shall have been delivered to OIPC;
- (h) expenditures on the Project shall have been incurred or will be incurred if OIPC in its sole discretion has agreed to purchase a Debenture prior to making any Advance or prior to the expenditure of all or any portion of the Committed Amount on the Project, as evidenced by a Debenture Purchase Certificate;
- (i) OIPC shall have received evidence in the form of valid certificates of insurance from the Borrower that OIPC has been added as a named insured on all insurance policies in association with the construction of the Project by the entity that is responsible for the development of the Project and that has been retained by the Borrower:
- (j) OIPC shall have either been named as a dual obligee on any surety bonds (e.g., performance and labour and materials bond) issued to the Borrower by the surety or the Borrower shall have ensured that a dual obligee rider (naming OIPC as a obligee) has been inserted into any surety bond issued to the Borrower by the surety; and
- (k) the Borrower shall have provided OIPC with copies of any powers of attorney which accompany any surety bonds issued to it as evidence of authorization from the surety company.

9. Interest on Advances

- (a) Each Advance shall bear interest at a floating rate per annum as determined by OIPC based on OIPC's cost of funds plus OIPC's prevailing spread assigned to the borrower sector for program delivery costs and risks (the "Advance Interest Rate"). The Advance Interest Rate for an Advance for the initial Interest Period shall be set by OIPC based on OIPC's cost of funds plus OIPC's prevailing spread assigned to the borrower sector for program delivery costs and risks and will be effective on the date of the Advance. The Advance Interest Rate for each subsequent Interest Period shall be reset on the first Business Day of each calendar month (each such Business Day, a "Reset Date") for the following Interest Period as set by OIPC at its discretion and will be effective on the Reset Date, which Advance Interest Rate as so reset shall apply to the Advance for such Interest Period until reset again.
- (b) Interest accrued during an Interest Period on the principal balance of an Advance outstanding during such Interest Period shall be payable in arrears on the first Business Day of the calendar month following the Interest Period in an amount equal to the product of the Advance Interest Rate in effect during such Interest Period and the principal balance of the Advance outstanding as at the Reset Date for such Interest Period, or in the case of an initial Interest Period the principal balance outstanding on the date of the Advance, multiplied by a fraction, the numerator of which is the number of days in the Interest Period and the denominator of which is 365.

- (c) Payments of interest due by the Borrower for any Advance, and any other payments due under this Agreement, shall be made by pre-authorized debit from an account of the Borrower maintained with a deposit-taking institution, such account to be designated by notice in writing to OIPC by the execution and delivery of the attached Schedule "C" to this Agreement which Schedule forms part of this Agreement, together with such other authorizations, voided cheques and other documentation as the deposit-taking institution and the rules of the Canadian Payments Association may require for such pre-authorized debit, and the Borrower undertakes to notify OIPC immediately in writing of any changes in its designated account for the purposes of pre-authorized debits.
- (d) The Borrower shall pay interest to OIPC on any overdue amount of principal or interest in respect of any Advance, both before and after demand, default, maturity and judgment, at a rate per annum equal to the Prime Rate plus 200 basis points, calculated on a daily basis from the date such amount becomes overdue for so long as such amount remains overdue, and the Borrower shall pay to OIPC any and all costs and losses incurred by OIPC as a result of the payment having been overdue.
- (e) For purposes of disclosure pursuant to the *Interest Act* (Canada), the yearly rate of interest which is equivalent to a rate of interest payable in respect of the principal amount of any Advance for any period of less than a year may be determined by multiplying the rate of interest for such period by a fraction, the numerator of which is the actual number of days in a year commencing on and including the first day in such period and ending on but excluding the corresponding day in the next calendar year and the denominator of which is the actual number of days in such period.

10. Purchase of Debentures

- (a) Provided that the Borrower is not in default under this Agreement, that all of the conditions precedent listed in paragraph 8 have been satisfied and that none of the events specified in paragraph 13(c) shall have occurred and be continuing, and upon satisfaction of such other usual and customary conditions precedent as OIPC and its legal counsel may reasonably require, and subject to paragraph 11 hereof, OIPC agrees to purchase Debentures from the Borrower on the 1st or 15th of the calendar month next following the debenture purchase date(s) as noted on the attached Schedule "A" and as determined in the sole discretion of OIPC ("Debenture Purchase Date") and/or at a time or times to be determined at the sole discretion of OIPC, on or prior to the Facility Termination Date in an aggregate Principal Amount not to exceed the Committed Amount and subject to the detailed Debenture purchase process to be provided to the Borrower.
- (b) The purchase price for any Debenture issued in accordance with paragraph 10(a) shall be satisfied by virtue of and to the extent of the satisfaction of the Obligations effected by such issuance pursuant to paragraph 11(d). Satisfaction of such purchase price by such means shall be deemed to be equivalent for all purposes, to the receipt by the Borrower from OIPC of a sum of money equal to the amount of the Obligations so satisfied. If such purchase price exceeds the amount of the Obligations so satisfied, OIPC shall pay such excess to the Borrower in immediately available funds upon the issue of the Debentures.
- (c) If OIPC agrees to purchase a Debenture(s) from the Borrower prior to making any Advance or prior to the expenditure of all or any portion of the Committed Amount on the

Project, the Borrower agrees that it will submit an annual report to OIPC, in the form to be provided by OIPC, verifying that all proceeds of such Debenture(s) have been used exclusively for the financing of the Project during the relevant period. The first such report shall be due on the first anniversary of the purchase of the Debenture(s) by OIPC and subsequent reports shall be due annually thereafter on subsequent anniversaries until such time as all the proceeds of such Debenture(s) have been expended.

(d) The purchase price for Debentures, in excess of the principal amount of any outstanding Obligations, will be tendered to the Borrower by electronic transfer of funds to an account of the Borrower maintained with a deposit-taking institution, such account to be designated by notice in writing to OIPC by the execution and delivery of the attached Schedule "C" to this Agreement and the Borrower undertakes to notify OIPC immediately in writing of any changes in its designated account for the purposes of such deposit.

11. Issue of Debentures and Repayment of Advances

- (a) Each Advance shall be due and payable in full on the earlier of the Facility Termination Date or the Debenture Purchase Date for the Project for which the Advance was made (the "Maturity Date"), subject to OIPC's right to extend the Maturity Date in its sole discretion. The Borrower shall repay the Advance on the Maturity Date by:
 - paying an amount equal to the Advance to OIPC in immediately available funds;
 - (ii) converting the Advance into long term financing by issuing to OIPC one or more Debentures in a principal amount at least equal to the Advance to be repaid; or
 - (iii) any combination of (i) and (ii).
- (b) The Borrower shall notify OIPC at least sixty (60) days in advance of the Debenture Purchase Date as noted on Schedule "A" hereto if the Debenture(s) will not be offered for purchase on such date and the Borrower shall propose another Debenture Purchase Date subject to OIPC's rights under paragraph 10(a) and subject to OIPC's right to reject the new Debenture Purchase Date.
- (c) An Advance may be repaid at any time prior to its Maturity Date at the discretion of OIPC and subject to such terms and conditions as may be imposed at OIPC's discretion. The principal amount of any such repaid Advance cannot be subsequently borrowed by the Borrower.
- (d) The issuance of Debentures shall satisfy the Obligations then outstanding to the extent of the aggregate Principal Amount of such issuance with the exception that any amount owing for interest on the Obligations on the Issue Date will be payable on the next following Reset Date and will not be added to the aggregate Principal Amount of such issuance. If such aggregate Principal Amount is less than the total amount of the Obligations, then the principal owing on the balance of the Obligations shall be repaid on the Issue Date to the extent of such aggregate Principal Amount and the interest owing on such balance on the Issue Date will be payable on the next following Reset Date, subject to the right of OIPC to permit the Borrower to satisfy the said balance of the Obligations at a later date.

- (e) The interest rate for each Debenture (the "Debenture Interest Rate") shall be fixed by OIPC based on OIPC's cost of funds plus OIPC's prevailing spread assigned to the borrower sector for program delivery costs and risks. A rate confirmation letter will be sent to the Borrower by OIPC confirming the interest rate to be offered for the Debenture and the Borrower's acceptance of such rate shall be conclusive proof of acceptance of the rate offered.
- (f) Payments of principal and interest due on each Debenture, and any other payments due under this Agreement, shall be made by pre-authorized debit from an account of the Borrower maintained with a deposit-taking institution, such account to be designated by notice in writing to OIPC by the execution and delivery of the attached Schedule "C" to this Agreement, together with such other authorizations, voided cheques and other documentation as the deposit-taking institution and the rules of the Canadian Payments Association may require for such pre-authorized debit, and the Borrower undertakes to notify OIPC immediately in writing of any changes in its designated account for the purposes of pre-authorized debits.

12. Security and Standby Fees

- (a) As continuing collateral security for the payment by the Borrower to OIPC under the terms of this Agreement and for performance by the Borrower of its obligations hereunder, the Borrower acknowledges and agrees that OIPC is to have the benefit of a general security agreement as more particularly described in Schedule "E" hereto.
- (b) The Borrower shall pay OIPC a standby fee (the "Standby Fee") calculated at the rate of 25 basis points (0.25% per annum) on the unadvanced balance of the Committed Amount should the Borrower fail to draw any funds pursuant to this Agreement from OIPC during any period of twelve (12) consecutive months commencing initially from the Effective Date of this Agreement and subsequently from the date of the draw of any such funds until the earlier of the Facility Termination Date or the full advance of the Committed Amount. The Standby Fee shall be calculated daily on the basis of a calendar year of 365 or 366 days, as the case may be, and shall be due and payable by the Borrower monthly in arrears on the last Business Day of each month in accordance with the pre-authorized debit procedure outlined in paragraphs 9(c) and 11(f) above.

13. Term, Termination and Default

- (a) This Agreement shall terminate ten (10) Business Days following the date on which the last Obligations outstanding hereunder are paid in full or following the last payment made by the Borrower to OIPC as specified on the Debenture(s) and or general security agreement pursuant to this Agreement unless earlier terminated in accordance with paragraphs (b) or (c) below.
- (b) OIPC may terminate its obligations under this Agreement on thirty (30) days prior notice in writing to the Borrower if in the reasonable opinion of OIPC the Borrower is in material default under this Agreement, other than for any cause enumerated in (c) below or if OIPC rejects a new Debenture Purchase Date pursuant to section 11(b).
- (c) OIPC may terminate any or all of its obligations under this Agreement immediately, subject to paragraph (d) below,

(i) if the Borrower:

- (A) fails to make one or more payments of principal or interest in respect of any Advance or Debenture within five (5) Business Days after the same becomes due and payable;
- (B) reaches or exceeds any updated debt and financial obligation limit imposed by its by-laws or any resolution of the Board of Directors of the Borrower:
- (C) has failed to pay principal of or interest on any Indebtedness other than the Advances or Debentures issued under this Agreement when due and such default continues for five (5) Business Days;
- (D) has failed to meet and pay any of its liabilities and obligations other than Indebtedness when due and default in payment is occasioned from financial difficulties affecting the Borrower;
- has or may become involved in financial difficulties such that default or unusual difficulty in meeting debts or obligations or in providing adequate funds to meet current expenditures may ensue;
- (F) uses any Advance or the proceeds of any Debenture financing provided by OIPC for any purpose other than financing the Project;
- (G) takes any action to authorize the termination of the existence of the Borrower or a resolution is passed authorizing the termination of the existence of the Borrower, unless such action or resolution is being pursued by the Borrower on the basis that it has made provision for payment of all of its Indebtedness including all of the Advances and Debentures issued under this Agreement, that no court proceedings are pending against it and that it has obtained the approval of its creditors to a plan for the rateable distribution of all of its property; or
- (H) is subject to any proceeding whereby such proceeding shall be instituted against the Borrower or applying to a substantial part of its property or assets seeking to adjudicate it a bankrupt or insolvent, or seeking liquidation, dissolution, winding-up, reorganization, arrangement, adjustment, protection, relief or composition of it or any substantial part of its property or debt under any law relating to bankruptcy, insolvency or reorganization or relief of debts, or seeking an order for relief or the appointment of a receiver, trustee or other similar official for it or for any substantial part of its property and such proceeding shall have continued undismissed or unstayed for sixty (60) days, or a creditor or creditors of the Borrower shall privately appoint a receiver, trustee or similar official for any substantial part of the property of the Borrower and, if the Borrower shall be contesting

such appointment in good faith, such appointment shall continue for ninety (90) days; or any such action or proceeding shall have been consented to or not expeditiously opposed by the Borrower;

- (ii) if the Borrower shall fail to observe or perform any covenant or condition contained herein and the Borrower shall not make good such default within a period of thirty (30) days after written notice has been given to the Borrower by OIPC;
- (iii) if the representations and warranties made by the Borrower in this Agreement and/or the Application, or in any certificate or other document delivered hereunder shall be incorrect in any material respect when made and, if such incorrect representation or warranty is curable, the Borrower shall fail to make good such default within a period of thirty (30) days after notice in writing has been given to the Borrower by OIPC;
- (iv) if issues raised in an audit required under paragraph 18(a) have not been resolved to OIPC's satisfaction within a reasonable time after the Borrower has been notified of such issues;
- (v) if the report of the auditors on any annual financial statements delivered pursuant to paragraph 3(f) or any other financial information requested by OIPC delivered pursuant to paragraph 3(g) hereof shall be qualified in any way which OIPC acting reasonably deems to be materially adverse or if the Borrower should fail to supply any documents requested pursuant to paragraphs 3(f) and (g);
- (vi) if any final judgment is obtained against the Borrower for an amount in excess of \$100,000 and, within 10 days of the obtaining thereof, such judgment has not been discharged or execution thereunder stayed; or
- (vii) if at any time any licence or approvals required by the Borrower by any Applicable Law or Public Authority to carry on the business of a municipal corporation for the purposes of generating, transmitting, distributing or retailing electricity has been assigned, cancelled or suspended;
- (viii) if the Borrower shall fail to have obtained the consent required under paragraph 14(i);
- (ix) if the Borrower shall enter into any Indebtedness which is senior to any Indebtedness to OIPC, other than pursuant to this Agreement, subsequent to the date of this Agreement without the prior written consent of OIPC or
- (x) if the shares of the Borrower are no longer held exclusively by one or more municipal corporations as further described in paragraph 2(b) above.
- (d) If OIPC elects to terminate its obligations under this Agreement pursuant to paragraph 13(c) hereof, it shall give notice in writing of such termination to the Borrower, specifying the reason for such termination. Upon delivery of such notice OIPC shall have no

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further obligation to make any Advances or to purchase any Debentures hereunder. In such notice OIPC may also declare all Obligations and Debentures outstanding hereunder to be immediately due and payable, whereupon such Obligations and Debentures shall become immediately due and payable pursuant to paragraph 11(f) in addition to any other rights or remedies that OIPC may have at law or in equity to enforce such Obligations and Debentures.

- (e) No delay on the part of OIPC in exercising any remedy and no waiver by OIPC of any of its rights against the Borrower shall operate as a waiver of any other rights nor shall any single or partial exercise of any remedy against the Borrower restrict other or further exercises of such remedy, all remedies being cumulative and not exclusive.
- (f) If OIPC elects to terminate its obligations under this Agreement in accordance with paragraphs 13(b) or (c) above, OIPC, at its discretion, shall assess any losses that it may incur as a result of the early termination as follows: if on the date of termination the outstanding principal balance on the Debenture is less than the net present value of the Debenture, the Borrower shall pay the difference between these two amounts to OIPC. Net present value will be calculated based on the following formulae: For Bullet Debenture $[(principal) / (1+(r/2))^n] + [interest payment /(r/2))*(1-(1/(1+(r/2))^n)]$ or for Serial Debenture $[(principal) / (1+(r/2))^n] + [interest payment /(r/2))*(1-(1/(1+(r/2))^n)]$ for each remaining serial principal repayment or for Amortizing Debenture $[(principal) / (1+(r/2))^n]$, where "r" is the prevailing lending rate less an appropriate basis point deduction for costs incurred and "n" is the number of semi-annual periods to maturity.

14. Successor Corporations

The Borrower may:

- (a) amalgamate, merge, consolidate or otherwise combine pursuant to statute or by private agreement with any other Person, or
- (b) sell, lease or otherwise dispose of all or substantially all of its assets, rights and properties, whether in a single transaction or a series of related transactions, to any other Person;

provided, in either case that:

- (i) the prior written consent of OIPC is obtained;
- (ii) the resulting or acquiring entity (the "Successor Entity") is a body corporate existing and organized under the laws of Canada or any province or territory thereof;
- (iii) the Successor Entity is an Eligible Borrower;
- (iv) the Successor Entity expressly assumes the due and punctual payment of the principal of, and all interest on all Advances and all other amounts owing hereunder and the performance and observance of all of the covenants and conditions of this Agreement on the part of the Borrower to be performed;

- (v) the Successor Entity delivers an opinion acceptable to counsel for OIPC, acting reasonably, to the effect that the Successor Entity has validly assumed such obligations; and
- (vi) no Event of Default shall have occurred or be continuing as of the effective date of each such transaction or shall arise as of the effective date of each such transaction and as a result thereof and the Borrower shall have provided OIPC with an Officer's Certificate to such effect.

15. Communications Requirements

- (a) OIPC and the Borrower will work together to ensure that OIPC financing of the Project receives recognition and prominence through agreed upon communications activities. An example of such activity could include signage at the project site signifying Government of Ontario project financing.
- (b) OIPC reserves the right to undertake its own communications activities in relation to OIPC financing of the Project at anytime in its sole discretion and at its expense.
- (c) All joint communications activities between the Borrower and OIPC must comply with the Government of Ontario's Visual Identity Directive and guidelines.

16. Project Management Requirements

- (a) As a condition of OIPC making financing available to the Borrower as further described in the second recital hereof, the Borrower shall: (1) be required to have a qualified project manager in place for the Project subject to OIPC approval; (2) comply with OIPC's project management reporting requirements for the Project; and (3) shall submit the Reports to OIPC pursuant to and as further described in the attached Schedule "D" to this Agreement.
- (b) Reports submitted by the Borrower to OIPC are for OIPC's reference only and in no way shall OIPC, its officers, directors, agents, subcontractors, or employees be held responsible or liable at law for: (a) any claim, demand or action brought forward by any party, including third parties, against OIPC; and (b) direct or indirect consequential damages, including bodily injury, death or property damages, arising out of or in any way related to the Reports, this Agreement or the Project.

17. Indemnity

To the fullest extent permitted by law, the Borrower shall indemnify and hold harmless OIPC, its officers, directors, employees and agents (the "Indemnified Parties") from and against all (a) claims and causes of action, pending or threatened, of any kind (whether based in contract, tort or otherwise) by third parties or by whomever made related to or arising out of or in any way related to the Reports, this Agreement or the Project and (b) liabilities, losses, damages, costs and expenses (including, without limitation, legal fees and disbursements) suffered or incurred by any of the Indemnified Parties in connection with any claims or causes of action described in (a) above. The obligations contained in this paragraph shall survive the termination or expiry of this Agreement.

18. General Provisions

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- (a) OIPC reserves the right to audit compliance with this Agreement at any time. Such right will survive any termination of this Agreement. The cost of any such audit will be at OIPC's or the Borrower's expense at OIPC's discretion. The Borrower is required to keep any supporting documents required for any such audit for a minimum of seven (7) years.
- (b) No amendment, supplement, restatement or termination of any provision of this Agreement is binding unless it is in writing and signed by each party.
- (c) The Borrower may not assign its rights or transfer its obligations under this Agreement without the prior written consent of OIPC. OIPC may assign its rights or transfer its obligations under this Agreement without the prior written consent of the Borrower by giving thirty (30) days notice of such assignment or transfer to the Borrower. This Agreement enures to the benefit of and binds the parties and their respective successors and permitted assigns.
- (d) This Agreement, together with the Schedules, the Application, the Drawdown Certificate, the Debenture Purchase Certificate, the Officer's Certificates delivered hereunder, the annual report provided for in paragraph 10(c) hereof, the Debenture(s) and the general security agreement and their respective terms and conditions delivered hereunder constitute the entire agreement between the parties with respect to the subject matter referenced in those documents and supersedes all prior agreements, negotiations, discussions, undertakings, representations, warranties and understandings, whether written or oral.
- (e) Each party shall from time to time promptly execute and deliver all further documents and take all further action reasonably necessary or appropriate to give effect to the provisions and intent of this Agreement.
- (f) This Agreement is governed by, and is to be construed and interpreted in accordance with, the laws of the Province of Ontario and the federal laws of Canada applicable in the Province of Ontario.
- (g) This Agreement and any amendment, supplement, restatement or termination of any provision of this Agreement may be executed and delivered in any number of counterparts, each of which when executed and delivered is an original but all of which taken together constitute one and the same instrument.
- (h) Either party may deliver an executed copy of this Agreement by fax but that party shall immediately deliver to the other party an original executed copy of this Agreement.
- (i) Unless otherwise specified, each notice to a party must be given in writing and delivered personally or by courier, sent by prepaid registered mail or transmitted by fax to the address or fax number set out in Schedule "B".
- (j) If any provision of this Agreement is or becomes illegal, invalid or unenforceable in any jurisdiction, the illegality, invalidity or unenforceability of that provision will not affect:
 - (i) the legality, validity or enforceability of the remaining provisions of this Agreement; or
 - (ii) the legality, validity or enforceability of that provision in any other jurisdiction.

- (k) All covenants, agreements, representations and warranties made herein or in any document delivered pursuant to the provisions hereof are material, shall be deemed to have been relied upon by each party hereto and, notwithstanding any investigation heretofore or hereafter made by such party shall survive the execution and delivery of this Agreement until all amounts owing pursuant to the provisions hereof have been paid in full.
 - (l) Words importing the singular include the plural and vice versa.

IN WITNESS WHEREOF the parties hereto have executed this Agreement effective as of the date first above written.

ONTARIO INFRASTRUCTURE PROJECTS

CORPORATIO

By:

Name: 18

Title: Senior Vice President, Infrastructure Lending and

Chief Financial Officer

I have authority to bind the Corporation.

PUC DISTRIBUTION INC.

By:

Name: H. J. Brian Curran

Title: President

I have authority to bind the Corporation.

By:

Name: Terry Greco Title: Treasurer

I have authority to bind the Corporation.

[Affix Corporate Seal]

SCHEDULE "A"

FINANCING SCHEDULE

ONTARIO INFRASTRUCTURE PROJECTS CORPORATION

Financing Schedule

Program Year: 2008/2009

PUC Distribution Inc. Organization Name:

Approved Loan Amount: \$5,000,000.00

Date: Jul 13, 2009

Please review, complete areas where indicated, sign, date and return the form to OIPC. The following information will be incorporated into the OIPC Financing Agreement.

The following lists the project information outlined in your application. Please verify that the project details are correct. You may amend the project completion dates or the total project cost if this information has changed since the application was submitted. Transfers between projects or categories are at OIPC's discretion and require pre-approval.

Project Details 4

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	Project Name	Category	Start Date (mm/dd/yyyy)	Start Date Completion Date Total Project (mm/dd/vvvv) (mm/dd/vvvv) Cost	Total Project Cost	OIPC Loan Amount	Project ID	Тет	Type	Amount	Application Reguest Date * (mm/dd/vvvv)	Revised Request Date (mm/dd/yyyy
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^{*} Please note, debentures are to be purchased after expenditures have been incurred. Please review and adjust the Application Debenture Purchase Date if required ensuring adequate time for the debenture purchase. For further clarifications or questions, please contact Debbie Chen-yin, Loan Operations, Community Loans Management at 416-326-1149.

ONTARIO INFRASTRUCTURE PROJECTS CORPORATION

Financing Schedule

Program Year: 2008/2009

Organization Name:

PUC Distribution Inc.

Date: Jul 13, 2009

Approved Loan Amount: \$5,000,000.00

Construction Financing Quarterly Forecast m

If you wish to participate in the construction loan program, please indicate the amount of construction financing you require per fiscal quarter and per debenture. A reminder that OIPC provides construction advances based on incurred project expenditures, unless prior approval has been sought.

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ONTARIO INFRASTRUCTURE PROJECTS CORPORATION

Financing Schedule

Program Year: 2008/2009

PUC Distribution Inc. Organization Name:

Date: Jul 13, 2009

Approved Loan Amount: \$5,000,000.00

Authorization ပ

I agree that these are the terms for the OIPC loan. I understand that OIPC will use this information to draft the Financing Agreement.

PRINT NAME

Signature

DIRECTIONS: Please mail or counier the original signed Financing Schedule to OIPC, 777 Bay Street, 9th Floor, Toronto, ON M5G 2C8

3 of 3

SCHEDULE "B"

ADDRESSES FOR NOTICE

Ontario Infrastructure Projects Corporation 777 Bay Street, 9th Floor Toronto, Ontario M5G 2C8

Attn: Director, Loans Operations

Tel.: 416-326-1149 Fax: 416-263-5900

PUC Distribution Inc. 765 Queen St East Sault Ste. Marie, Ontario P6A 6P2

Attn: Terry Greco, Vice President Financial Services

Tel.: 705-759-6566 Fax: 705-945-6118

SCHEDULE "C"

PRE-AUTHORIZED DEBIT ("PAD") AND ACCOUNT FOR DEPOSIT PUC DISTRIBUTION INC.

(1)

Account Holder Information

Full Legal Name: PUC Distribution Inc.
Exact account name: PUC Distribution Inc.
Address: 765 Queen St. East City: Sault Ste. Marie
Province: 0N Postal Code: P6A 6P2 Phone #: 705-759-6500
(2) Financial Institution Information (Note: Please attach VOID cheque)
(i) Inflow of Deposits
Name of Financial Institution: Royal Bank
Address: 602 Queen St. East city: Sault Ste. Murie
Province: 6N Postal Code: P6A 2AA Phone #: 705-759-7000
Transit #: 04362 Institution #: 003 Account #: 1002724
(ii) Outflow of Pre-Authorized Debit
Same as above
☐ If different from above fill out banking information below
Name of Financial Institution:
Address:City:
Province:Postal Code:Phone #:
Transit #: Institution #: Account #:

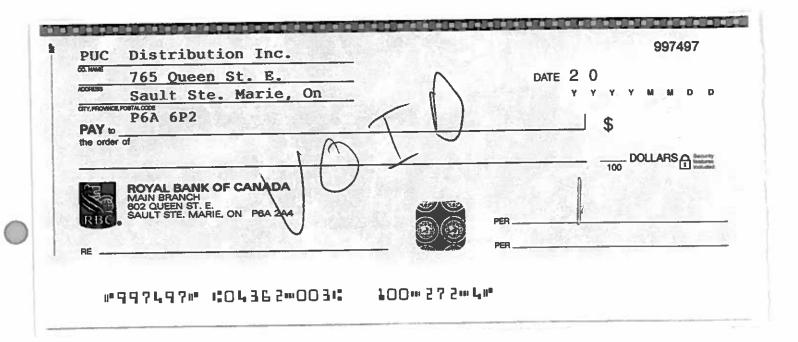
Sample of the numbering at the bottom of a cheque

001234		001	111-222-3
•	Ľ	Ŋ	Û
Cheque #	Transit #	Institution #	Account #

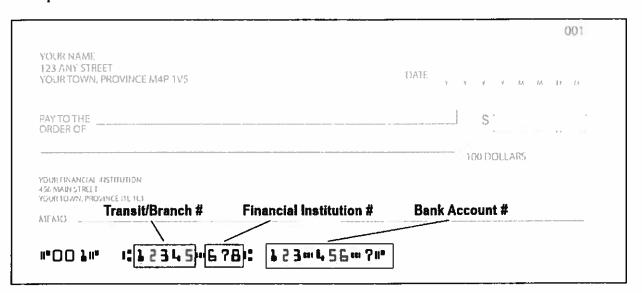
SCHEDULE "C"

PRE-AUTHORIZED DEBIT ("PAD") AND ACCOUNT FOR DEPOSIT PUC DISTRIBUTION INC.

Attach VOID Cheque Here:



Sample:



1. Purpose of Debits

[X] Business PAD

2. Pre Notification of Amounts

Fixed Amounts: The Company will provide written notice of the amount to be debited and the date of the debit at least ten (10) calendar days before the date of the first debit and every time there is a change in the amount or payment date.

Variable Amounts: The Company will provide written notice of each amount to be debited and the date of the debit at least ten (10) calendar days before the date of each debit.

The Customer and Company agree to waive the above pre notification requirements.

Authorized Signature of Customer:	POC DISTRIBUTION INC.	
Authorized Signature of Customer:	PUC DISTRIBUTION INC.	
Authorized Signature of Company:	In Ch	

3. Rights of Dispute

The Customer may dispute a debit under the following conditions: (i) the debit was not drawn in accordance with this Authorization; (ii) this Authorization was revoked or cancelled; or (iii) prenotification (as set out in paragraph 2 above) was not received.

In order to be reimbursed, the Customer must complete a Declaration Form at the above indicated branch of the Bank up to and including ten (10) calendar days, after the date on which the debit in dispute was posted to the Customer's account.

The Customer acknowledges that disputes after the above noted time limitations are matters to be resolved solely between the Company and Customer.

4. Terms of Authorization to Debit the Above Account

The Customer authorizes the Company to debit the above account(s) in the amount of for payments payable to the Company in respect of its indebtedness to OIPC as further identified in the Financing Agreement between the Company and the Customer.

The Bank is not required to verify that any debits drawn by the Company are in accordance with this Authorization or the agreement made between the Customer and the Company.

This authorization is to remain in effect until the Company has received written notification from the Customer of its change or termination. This notification must be received at least thirty (30) days before the next scheduled debit by the Company from the account(s) noted above. The Customer may obtain a sample cancellation form, or more information on the right to cancel a PAD Agreement by visiting www.cdnpay.ca. This Authorization applies only to a method of payment and cancellation of this Authorization does not mean that the Customer's contractual obligations to the Company are ended.

The Customer will notify the Company promptly in writing if there is any change in the above account information.

Ontario Infrastructure Projects Corporation 777 Bay Street, 9th Floor Toronto, ON M5G 2C8

Attention: Loan Operations Manager

The Customer has certain recourse rights if any debit does not comply with this agreement. For example, the Customer has the right to receive reimbursement for any PAD that is not authorized or is not consistent with this PAD. To obtain more information on the Customer's recourse rights, the Customer can visit www.cdnpay.ca.

Any delivery of this Authorization to the Company constitutes delivery by the Customer to the Bank. It is warranted by the Customer that all persons whose signatures are required to sign on the above account have signed this Authorization. The Customer acknowledges receipt of a signed copy of this Authorization.

Signature(s) or Authorized Signature(s) of Account Holder(s)

(Date)

Signature(s) of Authorized Signature(s) of Account Holder(s)

(Date)

SCHEDULE "D"

ONTARIO INFRASTRUCTURE PROJECTS CORPORATION PROJECT MANAGEMENT AND BEST PRACTICES REPORTING REQUIREMENTS

Construction Reporting

To help ensure effective and efficient delivery of projects financed (in whole or in part) with funds from the Infrastructure Ontario Loan Program, Ontario Infrastructure Projects Corporation (Infrastructure Ontario) has introduced reporting requirements for all **capital construction projects**. Borrowers are responsible to submit project reports according to the Estimated Project Start Date as indicated in their online application.

Depending on the size of the project, borrowers will be subject to the following requirements.

For projects <u>under</u> \$10,000,000, borrowers will:

- Be required to have a qualified project manager in place for the Project subject to OIPC approval
- Submit standard quarterly project management report(s)
- For projects three months in duration or less, only a final report is required

For projects over \$10,000,000, borrowers will:

- Be required to have a qualified project manager in place for the Project subject to OIPC approval
- Submit monthly project management reports using the Infrastructure Ontario template prior to the end of the second week of each month (for the preceding month)
- The final project management report shall be submitted to Infrastructure Ontario one month after the Project is completed in accordance with subsection 2(3) of the Construction Lien Act (Ontario)

Please forward all reports to:

Mail: Customer Relations Coordinator Infrastructure Ontario 777 Bay St., 9th Fl. Toronto, Ontario M5G 2C8

Email: Customer, Relations@infrastructureontario, ca

Fax: (416) 263-5900

For more details on Project Management and Best Practices Reporting, please visit www.infrastructureontario.ca/private/pmr/index.asp.

SCHEDULE "E" GENERAL SECURITY AGREEMENT

For valuable consideration the undersigned (the "Borrower") agrees with Ontario Infrastructure Projects Corporation ("OIPC") as follows:

1. GRANT OF SECURITY INTEREST

As general and continuing security for the payment and performance when due of all Obligations, the Borrower hereby mortgages, charges and assigns to OIPC, and grants to OIPC, and OIPC takes, a Security Interest in the property described in the following paragraphs of this section, and in all property described in any schedules, documents or listings that the Borrower may from time to time sign and provide to OIPC in connection with this Agreement, and in all present and future Accessions to, and all Proceeds of, any such property (collectively, the "Collateral") as a general and continuing collateral security for the due payment of the obligations payable under the Financing Agreement (the "Financing Agreement") dated and effective as of the _____ day of October, 2009 and made between the Borrower and Ontario Infrastructure Projects Corporation:

- (a) Accounts Receivable. All debts, book debts, accounts, claims, demands, money and choses in action, including without limitation, all claims against Her Majesty the Queen in right of Canada or any Province (other than Ontario) or Territory and all claims and benefits under any insurance policies;
- (b) Inventory. All inventory, including, without limitation, all goods, merchandise, raw materials, goods in process, finished goods and other tangible personal property now or hereafter held for sale, lease or resale or that are to be furnished or have been furnished under a contract of service or that are used or consumed in the business of the Borrower;
- (c) Equipment. All goods which are not inventory or consumer goods, including, without limitation, all fixtures, equipment, machinery, vehicles and other tangible personal property;
- (d) Chattel Paper, Instruments, Securities etc. All chattel paper, instruments, warehouse receipts, bills of lading and other documents of title, whether negotiable or non-negotiable, shares, stock, warrants, bonds, debentures, debenture stock and other securities;
- (e) Intangibles. All intangibles, including, without limitation, all contractual rights, goodwill, patents, trade-marks, copyrights, industrial designs and other industrial or intellectual property or rights therein;

- (f) Books and Accounts, etc. All books, accounts, invoices, letters, papers, writings, certificates, receipts, documents and other records and data in any form or medium evidencing, representing, creating, giving rise to any rights in respect of or otherwise relating to the property described in paragraphs (a) to (e) inclusive;
- (g) Real Property. All real and immovable property, wherever situate, and all buildings, structures, fixtures, hereditaments and appurtenances thereon or relating thereto; and
- (h) Proceeds. All property in any form derived directly or indirectly from any dealing with any undertaking or property subject to the Security Interest or that indemnifies or compensates for such undertaking or property being destroyed, damaged, expropriated, stolen or lost and proceeds or proceeds whether of the same type or kind as the original proceeds.

2. GOVERNING LAW

This Agreement is governed by the laws of Ontario.

PUC DISTRIBUTION INC.

Ву:		
Name:	H. J. Brian Curran	 -
Title:	President	
		c/s
	I have authority to bind the Corporation.	
By:		
	Terry Greco	
Title:	Treasurer	
		c/s
	I have authority to bind the Corporation.	

ADDITIONAL TERMS AND CONDITIONS. THE ADDITIONAL TERMS AND CONDITIONS (INCLUDING ANY SCHEDULES) ON THE FOLLOWING PAGES FORM PART OF THIS AGREEMENT.

The Borrower has signed this Agreement on October _____, 2009.

GENERAL SECURITY AGREEMENT ADDITIONAL TERMS AND CONDITIONS

1. FINANCING AGREEMENT

Reference is hereby expressly made to the Financing Agreement and all instruments supplemental thereto for a statement and description of, among other things, the liability of the Borrower for payment of the Obligations, the terms, conditions, covenants and warranties upon which the Obligations are issued and held, and the rights and remedies of OIPC, all to the same effect as if the provisions of the Financing Agreement were herein set out.

2. PLACES OF BUSINESS

The Borrower represents and warrants that the locations of all existing Places of Business are specified in Schedule AA. The Borrower will promptly notify OIPC in writing of any additional Places of Business as soon as they are established. Subject to Section 5, the Collateral will at all times be kept at the Places of Business and will not be removed without OIPC's prior written consent.

3. COLLATERAL FREE OF CHARGES

The Borrower represents and warrants that the Collateral is, and agrees that the Collateral will at all times be free, of any Charge or trust except in favour of OIPC or incurred with OIPC's prior written consent, save for Permitted Liens. OIPC may, but will not have to, pay any amount or take any action required to remove or redeem any unauthorized Charge. The Borrower will immediately reimburse OIPC for any amount so paid and will indemnify OIPC in respect of any action so taken.

4. USE OF COLLATERAL

The Borrower will not, without OIPC's prior written consent, sell, lease or otherwise dispose of any of the Collateral (other than Inventory, which may be sold, leased or otherwise disposed of in the ordinary course of the Borrower's business). All Proceeds of the Collateral (including among other things received in respect of Receivables), whether or not arising in the ordinary course of the Borrower's business, will be received by the Borrower as trustee for OIPC and will be immediately paid to OIPC.

5. INSURANCE

The Borrower will keep the Collateral insured to its full insurable value against loss or damage by fire and such other risks as are customarily insured for property similar to the Collateral (and against such other risks as OIPC may reasonably require). At OIPC's request, all policies in respect of such insurance will contain a loss payable clause in favour of OIPC and in any event the Borrower assigns all proceeds of insurance on the Collateral to OIPC. The Borrower will, from time to time at OIPC's request, deliver such policies (or satisfactory evidence of such policies) to OIPC. If the Borrower does not obtain or maintain such insurance, OIPC may, but will not have to, do so. The Borrower will immediately reimburse OIPC for any amount so paid.

The Borrower will promptly give OIPC written notice of any loss or damage to all or any part of the Collateral.

6. INFORMATION AND INSPECTION

The Borrower will from time to time immediately give OIPC in writing all information requested by OIPC relating to the Collateral, the Places of Business, and the Borrower's financial or business affairs. The Borrower will promptly advise OIPC of the Serial Number, model year, make and model of each Serial Number Good at any time included in the Collateral that is held as Equipment, including in circumstances where the Borrower ceases holding such Serial Number Good as Inventory and begins holding it as Equipment. OIPC may from time to time inspect any Books and Records and any Collateral, wherever located. For that purpose OIPC may, without charge, have access to each Place of Business and to all mechanical or electronic equipment, devices and processes where any of them may be stored or from which any of them may be retrieved. The Borrower authorizes any Person holding any Books and Records to make them available to OIPC, in a readable form upon request by OIPC.

7. RECEIVABLES

If the Collateral includes Receivables, OIPC may advise any Person who is liable to make any payment to the Borrower of the existence of this Agreement. OIPC may from time to time confirm with such Persons the existence and the amount of the Receivables. Upon an Event of Default, OIPC may collect and otherwise deal with the Receivables in such manner and upon such terms, as OIPC considers appropriate.

8. RECEIPTS PRIOR TO DEFAULT

Until an Event of Default, all amounts received by OIPC as Proceeds of the Collateral will be applied on account of the Obligations in such manner and at such times as OIPC may consider appropriate or, at OIPC's option, may be held unappropriated in a collateral account or released to the Borrower.

9. **DEFAULT**

- (1) Events of Default. "Event of Default" means any of the events described in paragraph 13(c) of the Financing Agreement. In case an Event of Default shall occur and be continuing, the full unpaid principal amount together with interest accrued thereon of any obligations outstanding payable under the Financing Agreement at the time of the occurrence, may become or be declared due before stated maturity by OIPC.
- (2) Additional Rights upon Default. Upon the occurrence of any Event of Default, OIPC and a Receiver, as applicable, will to the extent permitted by law have the following additional rights:
 - (a) Appointment of Receiver. OIPC may by instrument in writing appoint any Person as a Receiver of all or any part of the Collateral. OIPC may from time to time remove or replace a Receiver, or make application to any court of competent jurisdiction for the appointment of a Receiver. Any Receiver appointed by OIPC will (for purposes relating to responsibility for the Receiver's acts or omissions) be considered to be the Borrower's agent. OIPC may from time to time fix the Receiver's remuneration and the Borrower

will pay OIPC the amount of such remuneration. OIPC will not be liable to the Borrower or any other Person in connection with appointing or not appointing a Receiver or in connection with the Receiver's actions or omissions.

- (b) Dealings with the Collateral. OIPC or a Receiver may take possession of all or any part of the Collateral and retain it for as long as OIPC or the Receiver considers appropriate, receive any rents and profits from the Collateral, carry on (or concur in carrying on) all or any part of the Borrower's business or refrain from doing so, borrow on the security of the Collateral, repair the Collateral, process the Collateral, prepare the Collateral for sale, lease or other disposition, and sell or lease (or concur in selling or leasing) or otherwise dispose of the Collateral on such terms and conditions (including among other things by arrangement providing for deferred payment) as OIPC or the Receiver considers appropriate. OIPC or the Receiver may (without charge and to the exclusion of all other Persons including the Borrower), enter upon any Place of Business.
- (c) <u>Realization</u>. OIPC or a Receiver may use, collect, sell, lease or otherwise dispose of, realize upon, release to the Borrower or other Persons and otherwise deal with, the Collateral in such manner, upon such terms (including among other things by arrangement providing for deferred payment) and at such times as OIPC or the Receiver considers appropriate. OIPC or the Receiver may make any sale, lease or other disposition of the Collateral in the name of and on behalf of the Borrower or otherwise.
- (d) Application of Proceeds After Default. All Proceeds of Collateral received by OIPC or a Receiver may be applied to discharge or satisfy any expenses (including among other things the Receiver's remuneration and other expenses of enforcing OIPC's rights under this Agreement), Charges, borrowings, taxes and other outgoings affecting the Collateral or which are considered advisable by OIPC or the Receiver to preserve, repair, process, maintain or enhance the Collateral or prepare it for sale, lease or other disposition, or to sell, lease or otherwise dispose of the Collateral. The balance of such Proceeds will be applied to the Obligations in such manner and at such times as OIPC considers appropriate and thereafter will be accounted for as required by law.
- (e) Other Legal Rights. Before and After Default. OIPC will have in addition to the rights specifically provided in this Agreement, the rights of a secured party under the PPSA, as well as the rights recognized at law and in equity. No right will be exclusive of or dependent upon or merge in any other right, and one or more of such rights may be exercised independently or in combination from time to time.
- (f) <u>Deficiency</u>. The Borrower will remain liable to OIPC for payment of any obligations under the Financing Agreement that are outstanding following realization of all or any part of the Collateral.

10. OIPC NOT LIABLE

OIPC will not be liable to the Borrower or any other Person for any failure or delay in exercising any of its rights under this Agreement (including among other things any failure to take possession of, collect, or sell, lease or otherwise dispose of any Collateral). None of OIPC, a Receiver or any agent of OIPC is required to take, or will have any liability for any failure to take or delay in taking, any steps necessary or advisable to preserve rights against other Persons under any Chattel Paper, Securities or Instrument in possession of OIPC, a Receiver or OIPC's agent.

11. CHARGES AND EXPENSES

The Borrower agrees to pay on demand all costs and expenses incurred (including among other things legal fees on a solicitor and client basis) and fees charged by OIPC in connection with obtaining or discharging this Agreement or establishing or confirming the priority of the Charges created by this Agreement or by law, compliance with any demand by any Person under the PPSA to amend or discharge any registration relating to this Agreement, and by OIPC or any Receiver in exercising any remedy under this Agreement (including among other things, repairing, processing, preparing for disposition and disposing of the Collateral by sale, lease or otherwise) and in carrying on the Borrower's business. All such amounts will bear interest from time to time at the highest interest rate then applicable to any of the Obligations, and the Borrower will reimburse OIPC upon demand for any amount so paid.

12. FURTHER ASSURANCES

The Borrower will from time to time immediately upon request by OIPC take such action (including among other things the signing and delivery of financing statements and financing change statements, other schedules, documents or listings describing property included in the Collateral, further assignments and other documents, and the registration of this Agreement) as OIPC may require in connection with the Collateral or as OIPC may consider necessary to give effect to this Agreement. If permitted by law, the Borrower waives the right to sign or receive a copy of any financing statement or financing change statement, or any statement issued by any registry that confirms any registration of a financing statement or financing change statement, relating to this Agreement. The Borrower irrevocably appoints the Senior Vice President, Infrastructure Lending and Chief Financial Officer of OIPC as the Borrower's attorney (with full powers of substitution and delegation) to sign, upon an Event of Default, all documents required to give effect to this section. Nothing in this section affects the right of OIPC as secured party, or any other Person on OIPC's behalf, to sign and file or deliver (as applicable) all such financing statements, financing change statements, notices, verification agreements and other documents relating to the Collateral and this Agreement as OIPC or such other Person considers appropriate.

13. DEALINGS BY OIPC

OIPC may from time to time increase, reduce, discontinue or otherwise vary the Borrower's credit facilities, grant extensions of time and other indulgences, take and give up any Charge, abstain from taking, perfecting or registering any Charge, accept compositions, grant releases and discharges and otherwise deal with the Borrower, Borrowers of the Borrower, guarantors and others, and with the Collateral and any Charges held by OIPC, as OIPC considers appropriate without affecting the Borrowers obligations to OIPC or OIPC's rights under this Agreement.

14. DEFINITIONS IN THIS AGREEMENT

"Accessions", "Account", "Chattel Paper", "Collateral", "Document of Title", "Equipment", "Goods", "Instrument", "Intangible", "Inventory", "Proceeds", "Purchase-Money Security Interest" and "Security Interest" have the respective meanings given to them in the PPSA.

"Books and Records" means all books, records, files, papers, disks, documents and other repositories of data recording, evidencing or relating to the Collateral to which the Borrower (or any Person on the Borrower's behalf) has access.

"Charge" means any mortgage, charge, pledge, hypothecation, lien (statutory or otherwise), assignment, financial lease, title retention-agreement or arrangement, security interest or other encumbrance of any nature however arising, or any other security agreement or arrangement creating in favour of any creditor a right in respect of a particular property that is or could be prior to the right of any other creditor in respect of such property.

"Consumer Goods" has the meaning given to it in the PPSA.

"Event of Default" has the meaning set out in subsection 11(1).

"Obligations" means all present and future indebtedness and liability of every kind, nature and description (whether direct or indirect, joint or several, absolute or contingent, matured or unmatured) of the Borrower to OIPC, wherever and however incurred and any unpaid balance thereof, including, without limitation, under or in respect of the Financing Agreement.

"Money" has the meaning given to it in the PPSA or, if there is no such definition, means a medium of exchange authorized or adopted by the Parliament of Canada as part of the currency of Canada, or by a foreign government as part of its currency

"Person" means any natural person or artificial body (including among others any firm, corporation or government).

"Personal Property" means personal property and includes among other things Inventory, Equipment, Receivables, Books and Records, Chattel Paper, Goods, Documents of Title, Instruments, Intangibles (including intellectual property), Money and Securities, and includes all Accessions to such property.

"Place of Business" means a location where the Borrower carries on business or where any of the Collateral is located (including any location described in Schedule AA).

"PPSA" means the *Personal Property Security Act*, 1990 (Ontario), as such legislation may be amended, renamed or replaced from time to time (and includes all regulations from time to time made under such legislation).

"Receivables" means all debts, claims and choses in action (including among other things Accounts and Chattel Paper) - now or in the future due or owing to or owned by the Borrower.

"Receiver" means a receiver or a receiver and manager.

"Securities" has the meaning given to it in the PPSA or, if there is no such definition and the PPSA defines "security" instead, it means the plural of that term.

"Serial Number" means the number that the Person who manufactured or constructed a Serial Number Good permanently marked or attached to it for identification purposes or, if applicable such other number as the PPSA stipulates as the serial number or vehicle information number to be used for registration purposes of such Serial Number Good.

"Serial Number Good" means a motor vehicle, trailer, mobile home, aircraft airframe, aircraft engine or aircraft propeller, boat or an outboard motor for a boat.

15. GENERAL

- (a) Reservation of the Last Day of any Lease. The Charges created by this Agreement do not extend to the last day of the term of any lease or agreement for lease; however, the Borrower will hold such last day in trust for OIPC and, upon the exercise by OIPC of any of its rights under this Agreement following Default, will assign such last day as directed by OIPC.
- (b) Attachment of Security Interest. The Security Interests created by this Agreement are intended to attach (i) to existing Collateral when the Borrower signs this Agreement, and (ii) to Collateral subsequently acquired by the Borrower, immediately upon the Borrower acquiring any rights in such Collateral. The parties do not intend to postpone the attachment of any Security Interest created by this Agreement.
- (c) <u>Purchase-Money Security Interest.</u> If OIPC gives value for the purpose of enabling the Borrower to acquire rights in or to any of the Collateral, the Borrower will in fact apply such value to acquire those rights (and will provide OIPC with such evidence in this regard as OIPC may require), and the Borrower grants to OIPC, and OIPC takes, a Purchase-Money Security Interest in such Collateral to the extent that the value is applied to acquire such rights. A certificate or affidavit of any of OIPC's authorized representatives is admissible in evidence to establish the amount of any such value.
- (d) Entire Agreement. OIPC has not made any representation or undertaken any obligation in connection with the subject matter of this Agreement other than as specifically set out in this Agreement, and in particular nothing contained in this Agreement will require OIPC to make, renew or extend the time for payment of any loan or other credit accommodation to the Borrower or any other Person.
- (e) Additional Security. The Charges created by this Agreement are in addition and without prejudice to any other Charge now or later held by OIPC. No Charge held by OIPC will be exclusive of or dependent upon or merge in any other Charge, and OIPC may exercise its rights under such Charges independently or in combination.
- (f) <u>Severability: Headings.</u> Any provision of this Agreement that is void or unenforceable in any jurisdiction is, as to that jurisdiction, ineffective to that extent without invalidating the remaining provisions of this Agreement. The headings in this Agreement are for convenience only and do not limit or extend the provisions of this Agreement.



- (g) <u>Interpretation</u>. When the context so requires, the singular will be read as the plural, and vice versa.
- (h) Copy of Agreement. The Borrower acknowledges receipt of a copy of this Agreement.
- (i) Notice. OIPC may send to the Borrower, by prepaid regular mail addressed to the Borrower at the Borrower's address last known to OIPC, copies of any document required by the PPSA to be delivered by OIPC to the Borrower. Any document mailed in this manner will be deemed to have been received by the Borrower upon the earlier of actual receipt by the Borrower and the expiry of 10 days after the mailing date. A certificate or affidavit of any of OIPC's authorized representatives is admissible in evidence to establish the mailing date.
- (j) Enurement: Assignment. This Agreement will enure to the benefit of and be binding upon (i) OIPC, its successors and assigns, and (ii) the Borrower and the Borrower's heirs, executors, administrators, successors and permitted assigns. The Borrower will not assign this Agreement without OIPC's prior written consent.

Schedule "AA"

The following are the Places of Business:

765 Queen St East Sault Ste. Marie, Ontario P6A 6P2

Attachment 5-VECC-39 - IO Loan 2

FINANCING AGREEMENT

THIS AGREEMENT (the "Agreement"), made in duplicate, dated and effective as of November 10, 2011 (the "Effective Date").

BETWEEN:

ONTARIO INFRASTRUCTURE AND LANDS CORPORATION

(herein after referred to as "OILC");

and

PUC DISTRIBUTION INC.

(an Ontario corporation created under the *Business* Corporations Act (Ontario) herein after referred to as the "Borrower")

WHEREAS:

OILC has advised the Borrower that its loan application number 10117, (the "Application") has been approved;

OILC agrees to make financing available to the Borrower up to a maximum aggregate principal amount of \$21,180,000.00 (TWENTY ONE MILLION ONE HUNDRED AND EIGHTY THOUSAND DOLLARS) (the "Committed Amount") for the projects listed in the Application and more particularly described in Schedule "A" hereto (the "Project"), subject to the terms and conditions set out in this Agreement.

NOW THEREFORE in consideration of the covenants of each of the parties contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the Borrower and OILC hereby agree as follows:

1. Definitions

In this Agreement:

- (a) "Acquired Assets" means any assets, rights or properties, of any nature or kind, acquired, constructed or improved by the Borrower or any Related Entity after the date of this Agreement and, for greater certainty, shall include any buildings or other fixtures, acquired, constructed or improved by the Borrower after the date of this Agreement.
- (b) "Advance" means a short-term loan made by OILC to the Borrower in Canadian dollars pursuant to the terms and conditions of this Agreement.
- (c) "Advance Date" has the meaning given to it in paragraph 6(a) hereof.
- (d) "Advance Interest Rate" has the meaning given to it in paragraph 9(a) hereof.

- (e) "Agreement" means the agreement constituted by this agreement including all attached schedules and referenced documents including the charge/mortgage, debenture(s), inter-creditor agreement, and the general security agreement and the respective terms and conditions thereunder, as the same may be amended, restated, modified or replaced from time to time. Terms such as "hereof", "herein" and "hereto" refer to this Agreement.
- (f) "Applicable Law" means, in respect of any Person, property, transaction or event, all present or future applicable laws, statutes, regulations, treaties, judgments and decrees and all present or future applicable published directives, rules, policy statements, instruments and orders of any Public Authority and all applicable orders and decrees of courts and arbitrators of like application.
- (g) "Application" has the meaning given to it in the first recital hereof.
- (h) "Authorized Officer" means with respect to the Borrower, the Chairperson of the Board of Directors, or any Executive Director or any other officer or Person designated from time to time by a resolution of the Board of Directors of the Borrower.
- (i) "Business Day" means a day on which banking institutions in Toronto, Ontario, Canada are not authorized or obligated by law or executive order to be closed, other than Saturday or Sunday.
- (j) "Capital Lease Obligation" means, in respect of any Person, the obligation of such Person, as lessee, to pay rent or other payment amounts under a lease of real or personal property which is required to be classified and accounted for as a capital lease or liability of such Person, in accordance with GAAP.
- (k) "Committed Amount" has the meaning given to it in the second recital hereof.
- (l) "Current Ratio" means current assets divided by current liabilities, where current assets shall exclude any loans and accounts receivables due from related companies, subsidiaries, officers and employees that have no fixed term of repayment.
- (m) "Debt Service Coverage Ratio" means earnings before interest, taxes, depreciation and amortization (EBITDA) excluding extraordinary items minus cash income taxes minus 40% of Net Capital Expenditures divided by the sum of principal and interest payments made on all interest-bearing Indebtedness during the fiscal year in question. As an example of this is as follows: (EBITDA cash income taxes 40% of Net Capital Expenditures) / (principal + interest)
- (n) "Debt to Total Capitalization Ratio" means Debt divided by Total Capitalization where:
 - (i)"Debt' means all short-term and long-term interest-bearing debt but excluding debt that is subordinate to OILC's Indebtedness; and

- (ii)"Total Capitalization" means all Debt and any debt that is subordinate to OILC's Indebtedness plus shareholder's net worth which is defined as the sum of share capital, preferred shares and retained earnings minus advances and/or investments to/in affiliated or related companies or third party entities minus goodwill and other intangible assets including future income tax assets.
- (o) "Debentures" means secured debentures of the Borrower issued from time to time pursuant to the terms and conditions of this Agreement.
- (p) "Debenture Interest Rate" has the meaning given to it in paragraph 11(e) hereof.
- (q) "Debenture Purchase Certificate" means a certificate substantially in the form as provided by OILC to the Borrower.
- (r) "Debenture Purchase Date" has the meaning given to it in paragraph 10(a) hereof.
- (s) "Drawdown Certificate" means a certificate substantially in the form as provided by OILC to the Borrower.
- (t) "Eligible Borrower" means a public body that is eligible to borrow from OILC pursuant to the Ontario Infrastructure And Lands Corporation Act, 2011 (Ontario).
- (u) "Equity" means, on a consolidated basis, the book value, preferred and common shares, contributed surpluses and retained earnings of the Borrower.
- (v) "Event of Default" means any of the events described in paragraph 13(c).
- (w) "Facility Termination Date" means the earlier of May ____, 2013 and the date on which the obligations of OILC hereunder have been terminated pursuant to paragraphs 13(b) or 13(c) hereof.
- (x) "Financial Instrument Obligations" means all obligations and liabilities of the Borrower or a Related Entity under or in respect of any interest or currency rate swap, forward agreement or other instrument which is a financial derivative.
- (y) "Fiscal Year" means the fiscal year of the Borrower ending on December 31st in each calendar year.
- (z) "GAAP" means the generally accepted accounting principles stated from time to time in the Handbook of the Canadian Institute of Chartered Accountants.
- (aa) "IESO" means the Independent Electricity System Operator.
- (bb) "Indebtedness" means, at any time and in respect of any Person, without duplication:
 - (i) all obligations of such Person for money borrowed including:
 - (A) obligations with respect to bankers' acceptances;

- (B) contingent reimbursement obligations with respect to letters of credit and other financial instruments; and
- (C) all Purchase Money Obligations which would be indebtedness under GAAP but excluding, for greater certainty, trade indebtedness accounted for as accounts payable, accrued expenses and other similar current liabilities incurred in the ordinary course of operations determined in accordance with GAAP;
- (ii) any Capital Lease Obligation of such Person; and
- (iii) all undertakings of such Person in respect of obligations of any Person of the type described in (i) which such Person has guaranteed, directly or indirectly, or the holder of which such Person has otherwise assured against loss thereon.
- (cc) "Interest Period" for an Advance means: (i) initially, the period from and including the date of the Advance to but excluding the next following Reset Date; and (ii) subsequently, each period from and including a Reset Date to but excluding the next following Reset Date.
- (dd) "Issue Date" for a Debenture means the date on which the Debenture is issued.
- (ee) "Lien" means any mortgage, hypothec, lien, pledge, assignment, charge, security interest, title retention agreement intended as security, or other similar encumbrance and any other arrangement which has the effect of granting security.
- (ff) "Limited Recourse Debt" means Indebtedness, under which recourse in respect of a default in the repayment of such Indebtedness is limited to the asset or assets acquired with such Indebtedness by the Borrower or any Related Entity.
- (gg) "Material Related Entity" means, at any relevant time, any Related Entity, the book value of whose assets, rights and properties constitutes in excess of 10% of the book value of the assets, rights and properties of the Borrower and all its Related Entities, considered as a whole.
- (hh) "Maturity Date" has the meaning given to it in paragraph 11(a) hereof.
- (ii) "Net Capital Expenditures" means the capital expenditures in the period less the proceeds from the sale of the property, plant and equipment and other fixed assets during the normal course of business, and less the amount of such capital expenditures financed by contributed capital by shareholder or other entities.
- (jj) "Obligations" means the amount of all Advances provided to the Borrower pursuant to this Agreement and any unpaid interest thereon.
- (kk) "Officer's Certificate" means a certificate of the Borrower that has been signed by an Authorized Officer.

- (il) "Standby Line of Credit" means a credit facility funding the day-to-day operating requirements of the Borrower and does not include use for long-term capital investments.
- (mm) "Permitted Annual Distribution Limit" means the greater of 1) the cash balance and 2) EBITDA excluding extraordinary items minus cash income taxes minus principal and interest payments made on all interest-bearing debts minus the Unfinanced Net Capital Expenditures.
- (nn) "Permitted Liens" means and refers to:
 - (i) Liens to which any Acquired Assets are subject at the time such Acquired Assets are acquired by the Borrower or any Related Entity provided that such Lien is limited to the Acquired Assets and such Lien has not been created or incurred in anticipation of such acquisition;
 - (ii) any Lien on or against cash or marketable debt securities to secure Financial Instrument Obligations incurred by the Borrower or any Related Entity in the course of its operations and not for speculative purposes;
 - (iii) any Lien in respect of a Purchase Money Obligation, Capital Lease Obligation or Limited Recourse Debt incurred in connection with or within 180 days of the acquisition, construction or improvement of any Acquired Assets and which secures the purchase price of such asset or the cost of acquiring, constructing or improving such asset provided that the amount secured by such Lien does not exceed the purchase price or cost of acquiring, constructing or improving such asset (including any applicable interest and/or lease payments to be paid);
 - (iv) any Liens to which assets acquired or which are deemed to have been acquired by the Borrower or any Related Entity pursuant to a merger or other combination with any other entity are subject at the time of such merger or other combination;
 - (v) Liens for Taxes, utility charges, levies, assessments or governmental charges:
 - (A) not at such time past due; or
 - (B) the validity of which are being contested in good faith and by appropriate proceedings;
 - (vi) the Lien of any judgment rendered, or claim filed, which is being contested in good faith and by appropriate proceedings;
 - (vii) undetermined or inchoate Liens and charges incidental to, purchases of goods, construction, maintenance or current operations which have not at such time been filed or registered pursuant to law, which relate to obligations which are at such time not past due or which, if filed or

- registered, are being contested in good faith and by appropriate proceedings;
- (viii) casements, rights-of-way, servitudes or other similar rights in property (including rights-of-way and servitudes for railways, sewers, drains, gas and oil pipe lines, gas and water mains, electric light and power and telephone or telegraph or cable television conduits, poles, wires and cables) granted to or reserved or taken by other Persons;
- (ix) security given to a public utility or any municipality or governmental or other public authority when and to the extent required by such utility or municipality or other authority in the ordinary course of operations of the Borrower or any Related Entity and not in connection with the borrowing of money or obtaining of credit by the Borrower or any Related Entity;
- (x) the right reserved to or vested in any municipality or governmental or other public authority by the terms of any lease, license, franchise, grant or permit, or by any statutory provision, to terminate any such lease, license, franchise, grant or permit, or to require annual or other periodic payments as a condition of the continuance thereof;
- (xi) the reservation in any original grant from the Crown of any land or interests therein and statutory exceptions to title;
- (xii) Liens created or assumed by the Borrower or any Related Entity if an Authorized Officer has certified to OILC that such Liens secure amounts which are not material having regard to the then current market value of the assets, rights and properties of the Borrower and its Related Entities, considered as a whole;
- (xiii) any renewal, replacement or temporal extension (or successive renewals, replacements or extensions) in whole or in part of any Permitted Lien so long as the principal amount secured by such Permitted Lien does not exceed the principal amount secured by the Permitted Lien immediately prior to such extension;
- (xiv) any and all Liens, whether direct or indirect, contingent or otherwise, to which any of the assets, rights and properties of the Borrower and its Related Entities are subject on the date of this Agreement;
- (xv) Liens or any rights of distress reserved in or exercisable under any lease for rent and for compliance with the terms of such lease; and
- (xvi) a Standby Letter of Credit with the Royal Bank of Canada in the amount of \$5,000,000.00 which is secured by a first ranking general security agreement registered under the *Personal Property Security Act* (Ontario).
- (00) "Person" includes an individual, firm, partnership, trust, trustee, executor, administrator, legal personal representative, government, governmental body or authority, corporation or other incorporated or unincorporated entity.

- (pp) "Prime Rate" means, on any day, the annual rate of interest which is the arithmetic mean of the prime rates announced from time to time by the Reference Banks as their reference rates in effect on such day for Canadian dollar commercial loans made in Canada. If fewer than five of the Reference Banks quote a prime rate on such days, the "Prime Rate" shall be the arithmetic mean of the rates quoted by the remaining Reference Banks.
- (qq) "Principal Amount" of an interest-bearing Debenture means the amount stated to be payable at maturity, exclusive of any interest.
- (rr) "Project" has the meaning given to it in the second recital hereof.
- (ss) "Public Authority" means any governmental, regional, municipal or local body having authority over either of the parties.
- (tt) "Purchase Money Obligation" means any unpaid part of, or indebtedness incurred or assumed for the purpose of acquiring, a particular asset, right or property, the repayment of which is secured by recourse against such asset, right or property.
- (uu) "Reference Banks" means, collectively, The Toronto-Dominion Bank, Bank of Nova Scotia, Bank of Montreal, Royal Bank of Canada and Canadian Imperial Bank of Commerce.
- (vv) "Related Entity" means any company, corporation, partnership or other entity which is controlled by the Borrower either through the ownership of voting securities, by contract or otherwise.
- (ww) "Reset Date" has the meaning given to it in paragraph 9(a) hereof.
- (xx) "Successor Entity" has the meaning given to it in paragraph 14 hereof.
- (yy) "Taxes" means any present or future income, excise, stamp, capital, goods and services, property or other taxes, levies or withholding imposed by any taxing authority.
- "Unfinanced Net Capital Expenditures" means the capital expenditures in the period less the proceeds from the sale of the property, plant and equipment and other fixed assets during the normal course of business, and less the amount of such capital expenditures financed by i) contributed capital by shareholder or other entities, and ii) the principal portion of term debt or capital lease indebtedness.

2. Representations and Warranties

The Borrower represents and warrants to OILC that:

(a) the information contained in the Application, to the extent that it relates to the Borrower or the Project, is true and correct in all material respects as of the date of this Agreement;

- (b) the Borrower has been duly incorporated pursuant to Section 142 of the *Electricity Act*, 1998 (Ontario) as amended, all of the shares of the Borrower are held by one or more municipal corporations and the Borrower is in the business of generating, transmitting, distributing, or retailing electricity and has the corporate power and capacity to:
 - (i) own, lease and operate its properties and assets and to carry on its activities as a generator, transmitter, distributor or retailer of electricity;
 - (ii) borrow money;
 - (iii) enter into and complete the Project; and
 - (iv) execute and deliver this Agreement and to perform its obligations hereunder;
- (c) the Borrower has taken all necessary corporate action to authorize the execution, delivery and performance of this Agreement;
- (d) the Agreement has been duly authorized, executed and delivered by the Borrower and constitutes a valid and legally binding obligation, enforceable against the Borrower in accordance with its respective terms, subject to applicable bankruptcy, insolvency and other laws affecting the enforcement of creditors' rights generally;
- (e) the execution and delivery by the Borrower of this Agreement and the performance by the Borrower of its obligations hereunder do not violate, result in a breach of, or constitute a default under:
 - (i) any of the terms, conditions or provisions of its constating documents or by-laws of the Borrower;
 - (ii) any resolution of the board of directors or any financial plan, budget, borrowing strategy or investment strategy of the Borrower; or
 - (iii) any statute, regulation or other law applicable to the Borrower;
- (f) the Borrower is not currently in default under any Indebtedness and undertakes to immediately inform OILC if it is in default under any Indebtedness at any time;
- (g) subject only to minor title defects not individually or in the aggregate material nor materially and adversely affecting the use thereof and subject to any security granted to OILC pursuant to the provisions hereof, the Borrower has good and marketable title to its real and personal properties; and
- (h) there is no litigation or judicial or administrative proceeding of any kind now existing, pending or threatened that in any way seeks to restrain, enjoin, delay or otherwise adversely affect the commencement or completion of any of the Project(s) or that would substantially impair the Borrower's ability to meet its debt obligations as they generally come due or that in any manner questions the

proceedings and authority under with the Project(s) or the borrowings applied for in the Application have been or will be authorized.

The representations and warranties set out in this paragraph 2 shall survive the execution and delivery of this Agreement and the making of any Advances to the Borrower, notwithstanding any investigations or examinations which may be made by OILC or any counsel to it.

3. Covenants

The Borrower covenants and agrees with OILC that:

- (a) the proceeds of all Advances provided by OILC to the Borrower shall be applied only to capital expenditures in respect of hard and soft capital costs actually incurred or to be incurred by the Borrower, if such costs and expenditures are directly related to the Project and not for any other purpose;
- (b) the proceeds of each Debenture shall be applied only to either:
 - (i) repayment of Advances, as more particularly set out in paragraph 11 below; or
 - (ii) capital expenditures in respect of hard and soft capital costs actually incurred or to be incurred if OILC in its sole discretion has agreed to purchase a Debenture prior to making any Advance or prior to the expenditure of all or any portion of the Committed Amount on the Project, by the Borrower, if such costs and expenditures are directly related to the Project in respect of which the Debenture is being issued; or
 - (iii) legal costs and expenses directly related to the issue of such Debenture;

and not for any other purpose;

- (c) the Borrower shall duly and punctually pay or cause to be paid when due and payable the principal of and interest on all Advances and all other amounts owing in respect of all Advances, in conformity with the terms of this Agreement, and it shall faithfully observe and perform all the conditions, covenants and requirements of this Agreement;
- (d) the Borrower will not, nor will it permit any Material Related Entity to, create, assume or suffer to exist any Lien upon the whole or any part of its assets, rights or properties (both real and personal, including licences, franchises, permits and leasehold interests) whether now owned or hereafter acquired if such Lien secures Indebtedness and is a Lien for the benefit of any Person other than OILC unless such Lien is a Permitted Lien:
- (e) the Borrower will not, nor will it permit any Material Related Entity to, sell, assign or otherwise dispose of any of its assets, rights and properties whether in a single transaction or a series of transactions, other than to the Borrower, unless:

- (i) such sale, assignment or other disposition is not material having regard to the assets, rights and properties of the Borrower and the Material Related Entities, taken as a whole or effected in the ordinary course of operations of the Borrower or the Material Related Entities, as applicable;
- the Borrower, concurrent with the completion of such sale, assignment or other disposition, provides OILC with a certificate of an Authorized Officer to the effect that such Authorized Officer has no reason to believe that, after giving effect to such sale, assignment or other disposition, the Borrower will not be able to meet all of its financial obligations in accordance with their terms; including its obligation to pay principal and interest on the Advances; or
- (iii) in the case of a disposition of all or substantially all of its assets, the Borrower complies with paragraph 14 of this Agreement;
- (f) the Borrower shall as soon as practicable following the approval thereof by the Borrower and, in any event, within 120 days after the end of each Fiscal Year of the Borrower, furnish OILC with such number of copies as OILC may reasonably request of an annual balance sheet, statement of revenue and expense, statement of changes in net assets, statement of cash flows, prepared in accordance with GAAP as applied to the presentation of financial information of the Borrower and reported on by an independent accountant and independent auditor; a separate note with a detailed calculation of the required financial ratios shall be submitted concurrently;
- (g) the Borrower shall furnish OILC with the following year's operating and capital budgets within 120 days after each Fiscal Year;
- (h) the Borrower shall furnish OILC as soon as practicable with any other financial reporting information that OILC may require at its discretion and at any time prepared in accordance with GAAP.
- (i) the Borrower shall provide notice to OILC within five (5) business days if the Borrower changes its operating bank, which is currently the Royal Bank of Canada and shall forward OILC a copy of the term sheet issued by the Borrower's new operating bank with regard to the new credit facilities as soon as possible;
- the Borrower shall provide OILC with copies of its latest certificates of insurance or insurance policies within 120 days after the end of each Fiscal Year;
- the Borrower shall provide OILC upon request with any other reports relevant to the business and financial fundamentals of the Borrower including without limitation, proof of tax payments and statutory deductions, notification of applications or filings submitted to the Ontario Energy Board ("OEB"), IESO or any other regulatory body;
- (l) the Borrower will at all times maintain its existence as a body corporate with all necessary approvals to carry on its operations as a municipal corporation that

generates, transmits, distributes, or retails electricity under Applicable Law and conduct its operations in a proper and efficient manner, and will keep or cause to be kept proper books of account and will take all necessary steps to ensure that its Material Related Entities conduct their operations in a proper and efficient manner and keep or cause to be kept proper books of account;

- the Borrower shall maintain in force with reputable insurers insurance with (m)respect to losses of or damage to its assets from such risks, casualties and contingencies and of such types and in such amounts and subject to such deductible amounts as are customary in the case of prudent persons of established reputation engaged in the same or similar businesses with similar assets, and any other form(s) of appropriate insurance that a prudent person in the business of operating a municipal corporation for the purposes of generating, transmitting, distributing or retailing electricity under Applicable Law would maintain. The Borrower's insurance carriers and policy provisions must be acceptable to OILC and must remain in effect for the duration of this Agreement. OILC shall be named as an additional insured and loss payee on all such insurance policies. The Borrower shall submit certificates of insurance as evidence of the above required insurance to OILC prior to any Advances pursuant to this Agreement. Subsequent to Project completion, the Borrower shall maintain adequate liability, machinery replacement insurance naming OILC as an additional insured on said insurance policies; the Borrower shall cause its Material Relate Entities to maintain at all appropriate times adequate insurance policies that are commensurate with similar businesses and operators in accordance with the requirements described above;
- (n) since the date of incorporation of the Borrower, there has been no development materially adversely affecting the business or financial condition or position of the Borrower or its ability to carry on business as presently conducted or as contemplated hereunder to be conducted;
- (b) the Borrower shall submit project management reports to OILC for the Project (the "Reports") pursuant to the attached Schedule "D" to this Agreement; such Reports to be completed to the satisfaction of OILC;
- (p) the Borrower shall and shall cause its Material Related Entities to carry on its and their operations under Applicable Law, directives, and market rules as established by the IESO, the OEB and/or any other regulatory body governing the Borrower at all times;
- (q) the Borrower shall and shall cause its Material Related Entities to conduct its operations in a proper and efficient manner and will keep or cause to be kept proper books of account at all times;
- (r) the Borrower shall not issue any preferred shares without first seeking the written approval of OILC;

- (s) the Borrower shall maintain the Debt Service Coverage Ratio at 1.10 to 1 or higher for the term of this Agreement, such ratio will otherwise be tested and calculated as of the end of each Fiscal Year as applicable;
- (t) the Borrower shall maintain a Debt to Total Capitalization Ratio at 75% or lower for the term of this Agreement, such ratio will otherwise be tested and calculated as of the end of each Fiscal Year as applicable;
- (u) the Borrower shall maintain its Current Ratio at 1.1 to 1 or higher for the term of this Agreement, such ratio will otherwise be tested and calculated as of the end of each Fiscal Year as applicable;
- (v) the Borrower shall notify OILC as soon as practicable after becoming aware of the occurrence of any Event of Default or of the occurrence of any event or circumstance which, after notice or lapse of time, would become an Event of Default;
- (w) the Borrower shall and shall cause any Material Related Entity to make all payments on all required taxes including income and property taxes, statutory dues and levies and all other applicable fees; the Borrower shall notify OILC immediately of any failure of making such payments when due;
- (x) the Borrower shall provide OILC with a final budget confirming that the total Project costs will not exceed \$24,000,000.00 based on an executed fixed price construction contract representing at least 75% of the total budget;
- (y) the Borrower shall provide OILC with a project implementation plan including project management structure, construction schedule and detailed budget information regarding the Project;
- (z) the Borrower shall obtain the prior written authorization of OILC should the Project require any construction contract change orders, including changes to project scope that would cause the approved budget to increase; such approval shall be provided to the Borrower within five (5) Business Days of receipt by OILC;
- (aa) OILC reserves the right to impose additional approval requirements on the Borrower should, in the opinion of OILC, a concern arise with respect to the continued ability to complete the Project within the current approved budget or from any additional requirements that may result from the project management due diligence;
- (bb) the Borrower shall not nor shall it permit any Material Related Entity, without the prior written consent of OILC, i) make loans to, invest in, or make guarantees for any affiliated or unaffiliated companies and /or Persons in aggregate amounts exceeding 7.5% of its total assets; and ii) distribute to shareholders in the form of dividends and/or share redemption beyond the Permitted Annual Distribution Limit that will cause a monetary default or a breach of covenants including all-financial ratios required herein; and iii) sell assets outside the ordinary course of business in an aggregate amount that exceeds 2.5% of its total assets except that

in the course of leading up to such sale, the Borrower has required replacement assets for the value no less than the assets being sold; and

(cc) OILC agrees to revise the required financial ratios should the difference between the current GAAP rules and the adoption of International Financial Reporting Standards ("IFRS") have a material impact on the Borrower's financial ratios. The revision shall be based on the original intent of the required ratios in this Agreement but allow for reconciliation of the current GAAP rules and the International Financial Reporting Standards.

For greater certainty, OILC is not responsible for ensuring that the proceeds of Advances and Debentures provided to the Borrower are in fact used in the manner specified in paragraphs 3(a) and 3(b) above.

4. Project Expenditure Requirements

The Borrower shall not request an Advance in respect of the Project hereunder unless expenditures in an amount no less than the amount of the Advance to be allocated to the Project have actually been incurred by the Borrower prior to the date of such request subject to the right of OILC to waive this requirement at its sole discretion.

5. Evidence of Advances

OILC shall open and maintain in accordance with its usual practice books of account evidencing all Advances and all other amounts owing by the Borrower to OILC. OILC shall enter in the foregoing accounts details of each Advance and of all amounts from time to time owing or paid by the Borrower to OILC hereunder, the amounts of principal, interest and fees payable from time to time hereunder. The information entered in the foregoing accounts shall constitute, in the absence of manifest error, *prima facie* evidence of the obligations of the Borrower to OILC hereunder, the date OILC made each Advance available to the Borrower and the amounts the Borrower has paid from time to time on account of the principal of, interest on and fees related to the Advances.

6. Procedure for Obtaining Advances

- (a) The Borrower may request an Advance to be made on either the Ist or the 15th day of any calendar month or the first Business Day following such date if such date is not a Business Day (either of which is defined as the "Advance Date") by delivering to OILC at the address shown on Schedule "B" hereto no later than five (5) Business Days prior to the Advance Date on which the Advance is required, by courier or fax, an irrevocable Drawdown Certificate.
- (b) The principal amount of all Advances will be tendered to the Borrower by electronic transfer of funds to an account of the Borrower maintained with a deposit-taking institution, such account to be designated by notice in writing to OILC by the execution and delivery of the attached Schedule "C" to this Agreement and the Borrower undertakes to notify OILC immediately in writing of any changes in its designated account for the purposes of such deposit.

7. Conditions Precedent to Advances

OILC shall not make any Advance until each of the following conditions precedent has been satisfied:

- (a) OILC shall have received a Drawdown Certificate in respect of the Advance requested;
- (b) at OILC's discretion, if any issues that were raised in any audit conducted under paragraph 19(a) have been resolved to OILC's satisfaction and/or OILC has neither required an audit under paragraph 19(a) nor is such an audit ongoing;
- (c) the amount of the requested Advance when added to the aggregate amount of Advances then outstanding in respect of the Project does not exceed the Committed Amount for the Project;
- (d) the representations and warranties of the Borrower set out in paragraph 2 hereof shall be true and correct as at the date of the Advance, as evidenced by a Drawdown Certificate;
- (e) the Borrower shall not be in material default of any of its obligations under this Agreement as at the date of the Advance, as evidenced by a Drawdown Certificate;
- (f) no Event of Default shall have occurred and be continuing;
- (g) expenditures on the Project shall have been incurred subject to paragraph 4, as evidenced by a Drawdown Certificate;
- (h) a legal opinion from the Borrower's external legal counsel addressed to OILC and in the form and substance satisfactory to OILC shall have been delivered to OILC on or prior to the first Advance made by OILC and title insurance for the transaction shall have been acquired by the Borrower at the Borrower's expense from a reputable title insurance company as consented to by OILC;
- (i) at OILC's discretion, the requested Advance when added to the aggregate amount of all Advances then outstanding does not exceed the Advance requests as noted in Schedule "A" hereto;
- (j) OILC shall have received evidence in the form of valid certificates of insurance from the Borrower that OILC has been named as an additional insured on all insurance policies in association with the construction of the Project by the entity that is responsible for the development of the Project and that has been retained by the Borrower;
- (k) OILC shall have received and reviewed to its satisfaction an executed management and operations agreement between the Borrower and PUC Services Inc. and the Public Utilities Commission of the City of Sault Ste. Marie ("Management and Operations Agreement"); the Management and Operations

Agreement will reference a commercial lease arrangement between the Borrower and PUC Services Inc.;

- (l) The commercial lease component of the Management and Operations Agreement shall have met the following requirements: (a) a minimum term of five (5) years with a renewable option; (b) a minimum annual lease payment shall assume fifty per cent (50%) of the final term loan amount with a 25 year amortization at an annual interest rate of 5%.; and (c) the indicative minimum annual lease payment should be \$700,000.00 assuming a final term loan amount of \$21,180,000.00; and
- (m) the Borrower shall have executed, delivered and registered, as applicable, all security documents as described in paragraph 12 (a).

8. Conditions Precedent to Debenture Purchases

OILC shall not purchase any Debenture until each of the following conditions precedent, has been satisfied, subject also to paragraphs 10 and 11:

- (a) OILC shall have received a Debenture Purchase Certificate;
- (b) the amount from the proceeds of the Debenture purchase when added to the aggregate amount of Debentures then outstanding in respect of the Project does not exceed the Committed Amount;
- (c) the representations and warranties of the Borrower set out in paragraph 2 hereof shall be true and correct as at the date of the Debenture purchase, as evidenced by a Debenture Purchase Certificate;
- (d) the Borrower shall not be in material default of any of its obligations under this Agreement as at the date of the Debenture purchase, as evidenced by a Debenture Purchase Certificate;
- (e) at OILC's discretion, if any issues that were raised in any audit conducted under paragraph 19(a) have been resolved to OILC's satisfaction and/or OILC has neither required an audit under paragraph 19(a) nor is such an audit ongoing;
- (f) no Event of Default shall have occurred and be continuing;
- (g) a legal opinion from the Borrower's external legal counsel addressed to OILC and in the form and substance satisfactory to OILC shall have been delivered to OILC and title insurance for the transaction shall have been acquired by the Borrower at the Borrower's expense from a reputable title insurance company as consented to by OILC;
- (h) expenditures on the Project shall have been incurred or will be incurred if OILC in its sole discretion has agreed to purchase a Debenture prior to making any Advance or prior to the expenditure of all or any portion of the Committed Amount on the Project, as evidenced by a Debenture Purchase Certificate;

- (i) OILC shall have received evidence in the form of valid certificates of insurance from the Borrower that OILC has been added as a named insured on all insurance policies in association with the construction of the Project by the entity that is responsible for the development of the Project and that has been retained by the Borrower; and
- (j) the Borrower shall have executed, delivered and registered, as applicable, all security documents as described in paragraph 12 (a).

9. Interest on Advances

- (a) Each Advance shall bear interest at a floating rate per annum as determined by OILC based on OILC's cost of funds plus OILC's prevailing spread assigned to the borrower sector for program delivery costs and risks (the "Advance Interest Rate"). The Advance Interest Rate for an Advance for the initial Interest Period shall be set by OILC based on OILC's cost of funds plus OILC's prevailing spread assigned to the Borrower sector for program delivery costs and risks and will be effective on the date of the Advance. The Advance Interest Rate for each subsequent Interest Period shall be reset on the first Business Day of each calendar month (each such Business Day, a "Reset Date") for the following Interest Period as set by OILC at its discretion and will be effective on the Reset Date, which Advance Interest Rate as so reset shall apply to the Advance for such Interest Period until reset again.
- (b) Interest accrued during an Interest Period on the principal balance of an Advance outstanding during such Interest Period shall be payable in arrears on the first Business Day of the calendar month following the Interest Period in an amount equal to the product of the Advance Interest Rate in effect during such Interest Period and the principal balance of the Advance outstanding as at the Reset Date for such Interest Period, or in the case of an initial Interest Period the principal balance outstanding on the date of the Advance, multiplied by a fraction, the numerator of which is the number of days in the Interest Period and the denominator of which is 365.
- (c) Payments of interest due by the Borrower for any Advance, and any other payments due under this Agreement, shall be made by pre-authorized debit from an account of the Borrower maintained with a deposit-taking institution, such account to be designated by notice in writing to OILC by the execution and delivery of the attached Schedule "C" to this Agreement which Schedule forms part of this Agreement, together with such other authorizations, voided cheques and other documentation as the deposit-taking institution and the rules of the Canadian Payments Association may require for such pre-authorized debit, and the Borrower undertakes to notify OILC immediately in writing of any changes in its designated account for the purposes of pre-authorized debits.
- (d) The Borrower shall pay interest to OILC on any overdue amount of principal or interest in respect of any Advance, both before and after demand, default, maturity and judgment, at a rate per annum equal to the Prime Rate plus 200 basis points, calculated on a daily basis from the date such amount becomes overdue for so long as such amount remains overdue, and the Borrower shall pay to OILC any and all costs and losses incurred by OILC as a result of the payment having been overdue.

(e) For purposes of disclosure pursuant to the *Interest Act* (Canada), the yearly rate of interest which is equivalent to a rate of interest payable in respect of the principal amount of any Advance for any period of less than a year may be determined by multiplying the rate of interest for such period by a fraction, the numerator of which is the actual number of days in a year commencing on and including the first day in such period and ending on but excluding the corresponding day in the next calendar year and the denominator of which is the actual number of days in such period.

10. Purchase of Debentures

- (a) Provided that the Borrower is not in default under this Agreement, that all of the conditions precedent listed in paragraph 8 have been satisfied and that none of the events specified in paragraph 13(c) shall have occurred and be continuing, and upon satisfaction of such other usual and customary conditions precedent as OILC and its legal counsel may reasonably require, and subject to paragraph 11 hereof, OILC agrees to purchase Debentures from the Borrower on the 1st or 15th of the calendar month next following the debenture purchase date(s) as noted on the attached Schedule "A" and as determined in the sole discretion of OILC ("Debenture Purchase Date") and/or at a time or times to be determined at the sole discretion of OILC, on or prior to the Facility Termination Date in an aggregate Principal Amount not to exceed the Committed Amount and subject to the detailed Debenture purchase process to be provided to the Borrower.
- (b) The purchase price for any Debenture issued in accordance with paragraph 10(a) shall be satisfied by virtue of and to the extent of the satisfaction of the Obligations effected by such issuance pursuant to paragraph 11(d). Satisfaction of such purchase price by such means shall be deemed to be equivalent for all purposes, to the receipt by the Borrower from OILC of a sum of money equal to the amount of the Obligations so satisfied. If such purchase price exceeds the amount of the Obligations so satisfied, OILC shall pay such excess to the Borrower in immediately available funds upon the issue of the Debentures.
- (c) If OILC agrees to purchase a Debenture(s) from the Borrower prior to making any Advance or prior to the expenditure of all or any portion of the Committed Amount on the Project, the Borrower agrees that it will submit an annual report to OILC, in the form to be provided by OILC, verifying that all proceeds of such Debenture(s) have been used exclusively for the financing of the Project during the relevant period. The first such report shall be due on the first anniversary of the purchase of the Debenture(s) by OILC and subsequent reports shall be due annually thereafter on subsequent anniversaries until such time as all the proceeds of such Debenture(s) have been expended.
- (d) The purchase price for Debentures, in excess of the principal amount of any outstanding Obligations, will be tendered to the Borrower by electronic transfer of funds to an account of the Borrower maintained with a deposit-taking institution, such account to be designated by notice in writing to OILC by the execution and delivery of the attached Schedule "C" to this Agreement and the Borrower undertakes to notify OILC immediately in writing of any changes in its designated account for the purposes of such deposit.

11. Issue of Debentures and Repayment of Advances

- (a) Each Advance shall be due and payable in full on the earlier of the Facility Termination Date or the Debenture Purchase Date for the Project for which the Advance was made (the "Maturity Date"), subject to OILC's right to extend the Maturity Date in its sole discretion. The Borrower shall repay the Advance on the Maturity Date by:
 - (i) paying an amount equal to the Advance to OILC in immediately available funds;
 - (ii) converting the Advance into long term financing by issuing to OILC one or more Debentures in a principal amount at least equal to the Advance to be repaid; or
 - (iii) any combination of (i) and (ii).
- (b) The Borrower shall notify OILC at least sixty (60) days in advance of the Debenture Purchase Date as noted on Schedule "A" hereto if the Debenture(s) will not be offered for purchase on such date and the Borrower shall propose another Debenture Purchase Date subject to OILC's rights under paragraph 10(a) and subject to OILC's right to reject the new Debenture Purchase Date.
- (c) An Advance may be repaid at any time prior to its Maturity Date at the discretion of OILC and subject to such terms and conditions as may be imposed at OILC's discretion. The principal amount of any such repaid Advance cannot be subsequently borrowed by the Borrower.
- (d) The issuance of Debentures shall satisfy the Obligations then outstanding to the extent of the aggregate Principal Amount of such issuance with the exception that any amount owing for interest on the Obligations on the Issue Date will be payable on the next following Reset Date and will not be added to the aggregate Principal Amount of such issuance. If such aggregate Principal Amount is less than the total amount of the Obligations, then the principal owing on the balance of the Obligations shall be repaid on the Issue Date to the extent of such aggregate Principal Amount and the interest owing on such balance on the Issue Date will be payable on the next following Reset Date, subject to the right of OILC to permit the Borrower to satisfy the said balance of the Obligations at a later date.
- (e) The interest rate for each Debenture (the "Debenture Interest Rate") shall be fixed by OILC based on OILC's cost of funds plus OILC's prevailing spread assigned to the borrower sector for program delivery costs and risks. A rate confirmation letter will be sent to the Borrower by OILC confirming the interest rate to be offered for the Debenture and the Borrower's acceptance of such rate shall be conclusive proof of acceptance of the rate offered.
- (f) Payments of principal and interest due on each Debenture, and any other payments due under this Agreement, shall be made by pre-authorized debit from an account of the Borrower maintained with a deposit-taking institution, such account to be designated by notice in writing to OILC by the execution and delivery of the attached Schedule "C" to this Agreement, together with such other authorizations, voided cheques and other documentation as the deposit-taking institution and the rules of the Canadian Payments Association may require for such pre-authorized debit, and the Borrower undertakes to notify OILC immediately in writing of any changes in its designated account for the purposes of pre-authorized debits.

12. Security and Standby Fees

- (a) As continuing collateral security for the payment by the Borrower to OILC under the terms of this Agreement and for performance by the Borrower of its obligations hereunder, the Borrower acknowledges and agrees that OILC is to have the benefit of:
 - i. a first ranking charge/mortgage over those lands and improvements and in such principal amount, as specified by OILC and attached hereto as Schedule "E" which charge/mortgage shall incorporate by reference standard charge terms filed by Dye & Durham as number 200033 (as the same may be revised or supplemented from time to time) and include a schedule of additional charge terms as identified in Schedule "F", in order to give OILC a first ranking security interest in the Project;
 - ii. the general security agreement giving OILC a third ranking security interests as more particularly described in Schedule "G" hereto, subject only to: (1) a first ranking general security agreement registered by the Royal Bank of Canada for the Standby Letter of Credit for \$5,000,000.00; and (2) a second ranking general security agreement in favour of OILC with respect to a financing agreement dated October 31, 2009 in the amount of \$5,000,000.00;
 - iii. an intercreditor agreement as attached hereto as Schedule "H";
 - iv. all insurance as required by this Agreement with loss payable to OILC as first loss payee and an assignment of insurance proceeds to OILC; and
 - v. all other security documentation as may be required from time to time in the opinion of OILC to protect the interests of OILC.
- (b) The Borrower shall pay OILC a standby fee (the "Standby Fee") calculated at the rate of 25 basis points (0.25% per annum) on the unadvanced balance of the Committed Amount should the Borrower fail to draw any funds pursuant to this Agreement from OILC during any period of twelve (12) consecutive months commencing initially from the Effective Date of this Agreement and subsequently from the date of the draw of any such funds until the earlier of the Facility Termination Date or the full advance of the Committed Amount. The Standby Fee shall be calculated daily on the basis of a calendar year of 365 or 366 days, as the case may be, and shall be due and payable by the Borrower monthly in arrears on the last Business Day of each month in accordance with the pre-authorized debit procedure outlined in paragraphs 9(c) and 11(f) above.

13. Term, Termination and Default

- (a) This Agreement shall terminate ten (10) Business Days following the date on which the last Obligations outstanding hereunder are paid in full or following the last payment made by the Borrower to OILC as specified on the Debenture(s) and or general security agreement pursuant to this Agreement unless earlier terminated in accordance with paragraphs (b) or (c) below.
- (b) OILC may terminate its obligations under this Agreement on thirty (30) days prior notice in writing to the Borrower if in the reasonable opinion of OILC the Borrower is in

material default under this Agreement, other than for any cause enumerated in (c) below or if OILC rejects a new Debenture Purchase Date pursuant to section 11(b).

(c) OILC may terminate any or all of its obligations under this Agreement immediately, subject to paragraph (d) below,

(i) if the Borrower:

- (A) fails to make one or more payments of principal or interest in respect of any Advance or Debenture within five (5) Business Days after the same becomes due and payable;
- (B) reaches or exceeds any updated debt and financial obligation limit imposed by its by-laws or any resolution of the Board of Directors of the Borrower;
- (C) has failed to pay principal of or interest on any Indebtedness other than the Advances or Debentures issued under this Agreement when due and such default continues for five (5) Business Days;
- (D) has failed to meet and pay any of its liabilities and obligations other than Indebtedness when due and default in payment is occasioned from financial difficulties affecting the Borrower;
- (E) has or may become involved in financial difficulties such that default or unusual difficulty in meeting debts or obligations or in providing adequate funds to meet current expenditures may ensue;
- (F) uses any Advance or the proceeds of any Debenture financing provided by OILC for any purpose other than financing the Project;
- (G) takes any action to authorize the termination of the existence of the Borrower or a resolution is passed authorizing the termination of the existence of the Borrower, unless such action or resolution is being pursued by the Borrower on the basis that it has made provision for payment of all of its Indebtedness including all of the Advances and Debentures issued under this Agreement, that no court proceedings are pending against it and that it has obtained the approval of its creditors to a plan for the rateable distribution of all of its property; or
- (H) is subject to any proceeding whereby such proceeding shall be instituted against the Borrower or applying to a substantial part of its property or assets seeking to adjudicate it a bankrupt or insolvent, or seeking liquidation, dissolution, winding-up, reorganization, arrangement, adjustment, protection, relief or composition of it or any substantial part of its property or debt under any law relating to bankruptcy, insolvency or reorganization or relief of debts, or seeking an order for relief or the appointment

of a receiver, trustee or other similar official for it or for any substantial part of its property and such proceeding shall have continued undismissed or unstayed for sixty (60) days, or a creditor or creditors of the Borrower shall privately appoint a receiver, trustee or similar official for any substantial part of the property of the Borrower and, if the Borrower shall be contesting such appointment in good faith, such appointment shall continue for ninety (90) days; or any such action or proceeding shall have been consented to or not expeditiously opposed by the Borrower;

- (ii) if the Borrower shall fail to observe or perform any covenant or condition contained herein and the Borrower shall not make good such default within a period of thirty (30) days after written notice has been given to the Borrower by OILC;
- (iii) if the representations and warranties made by the Borrower in this Agreement and/or the Application, or in any certificate or other document delivered hereunder shall be incorrect in any material respect when made and, if such incorrect representation or warranty is curable, the Borrower shall fail to make good such default within a period of thirty (30) days after notice in writing has been given to the Borrower by OILC;
- (iv) if issues raised in an audit required under paragraph 18(a) have not been resolved to OILC's satisfaction within a reasonable time after the Borrower has been notified of such issues;
- (v) if the report of the auditors on any annual financial statements delivered pursuant to paragraph 3(f) or any other financial information requested by OILC delivered pursuant to paragraph 3(g) and 3(h) hereof shall be qualified in any way which OILC acting reasonably deems to be materially adverse or if the Borrower should fail to supply any documents requested pursuant to paragraphs 3(f), (g) and (h);
- (vi) if any final judgment is obtained against the Borrower for an amount in excess of \$100,000 and, within 10 days of the obtaining thereof, such judgment has not been discharged or execution thereunder stayed; or
- (vii) if at any time any licence or approvals required by the Borrower by any Applicable Law or Public Authority to carry on the business of a municipal corporation for the purposes of generating, transmitting, distributing or retailing electricity has been assigned, cancelled or suspended;
- (viii) if the Borrower shall fail to have obtained the consent required under paragraph 14(i);
 - (ix) if the Borrower shall enter into any Indebtedness which is senior to any Indebtedness to OILC, other than pursuant to this Agreement, subsequent to the date of this Agreement without the prior written consent of OILC;

- (x) if the shares of the Borrower are no longer held exclusively by one or more municipal corporations as further described in paragraph 2(b) above;
- (xi) if the Borrower does not maintain its OEB license; or
- (xii) if the Borrower defaults on its other Indebtedness or obligations for an amount exceeding \$1,000,000.00.
- (d) If OILC elects to terminate its obligations under this Agreement pursuant to paragraph 13(c) hereof, it shall give notice in writing of such termination to the Borrower, specifying the reason for such termination. Upon delivery of such notice OILC shall have no further obligation to make any Advances or to purchase any Debentures hereunder. In such notice OILC may also declare all Obligations and Debentures outstanding hereunder to be immediately due and payable, whereupon such Obligations and Debentures shall become immediately due and payable pursuant to paragraph 11(f) in addition to any other rights or remedies that OILC may have at law or in equity to enforce such Obligations and Debentures.
- (e) No delay on the part of OILC in exercising any remedy and no waiver by OILC of any of its rights against the Borrower shall operate as a waiver of any other rights nor shall any single or partial exercise of any remedy against the Borrower restrict other or further exercises of such remedy, all remedies being cumulative and not exclusive.
- (f) If OILC elects to terminate its obligations under this Agreement in accordance with paragraphs 13(b) or (c) above, OILC, at its discretion, shall assess any losses that it may incur as a result of the early termination as follows: if on the date of termination the outstanding principal balance on the Debenture is less than the net present value of the Debenture, the Borrower shall pay the difference between these two amounts to OILC. Net present value will be calculated based on the following formulae: For Bullet Debenture [(principal) / $(1+(r/2))^n$] + [interest payment /(r/2))* $(1-(1/(1+(r/2))^n)$] or for Serial Debenture [(principal) / $(1+(r/2))^n$] + [interest payment /(r/2))* $(1-(1/(1+(r/2))^n)$] for each remaining serial principal repayment or for Amortizing Debenture [loan payment /(r/2))* $(1-1/(1+(r/2))^n)$], where "r" is the prevailing lending rate less an appropriate basis point deduction for costs incurred and "n" is the number of semi-annual periods to maturity.

14. Successor Corporations

The Borrower may:

- (a) amalgamate, merge, consolidate or otherwise combine pursuant to statute or by private agreement with any other Person, or
- (b) sell, lease or otherwise dispose of all or substantially all of its assets, rights and properties, whether in a single transaction or a series of related transactions, to any other Person;

provided, in either case that:

(i) the prior written consent of OILC is obtained;

- (ii) the resulting or acquiring entity (the "Successor Entity") is a body corporate existing and organized under the laws of Canada or any province or territory thereof;
- (iii) the Successor Entity is an Eligible Borrower;
- (iv) the Successor Entity expressly assumes the due and punctual payment of the principal of, and all interest on all Advances and all other amounts owing hereunder and the performance and observance of all of the covenants and conditions of this Agreement on the part of the Borrower to be performed;
- (v) the Successor Entity delivers an opinion acceptable to counsel for OILC, acting reasonably, to the effect that the Successor Entity has validly assumed such obligations; and
- (vi) no Event of Default shall have occurred or be continuing as of the effective date of each such transaction or shall arise as of the effective date of each such transaction and as a result thereof and the Borrower shall have provided OILC with an Officer's Certificate to such effect.

15. Communications Requirements

- (a) OILC and the Borrower will work together to ensure that OILC financing of the Project receives recognition and prominence through agreed upon communications activities. An example of such activity could include signage at the project site signifying Government of Ontario project financing.
- (b) OILC reserves the right to undertake its own communications activities in relation to OILC financing of the Project at anytime in its sole discretion and at its expense.
- (c) All joint communications activities between the Borrower and OILC must comply with the Government of Ontario's Visual Identity Directive and guidelines.

16. Project Management Requirements

- (a) As a condition of OILC making financing available to the Borrower as further described in the second recital hereof, the Borrower shall: (1) be required to have a qualified project manager in place for the Project subject to OILC approval; (2) comply with OILC's project management reporting requirements for the Project; and (3) shall submit the Reports to OILC pursuant to and as further described in the attached Schedule "D" to this Agreement.
- (b) Reports submitted by the Borrower to OILC are for OILC's reference only and in no way shall OILC, its officers, directors, agents, subcontractors, or employees be held responsible or liable at law for: (a) any claim, demand or action brought forward by any party, including third parties, against OILC; and (b) direct or indirect consequential damages, including bodily injury, death or property damages, arising out of or in any way related to the Reports, this Agreement or the Project.

17. Indemnity

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To the fullest extent permitted by law, the Borrower shall indemnify and hold harmless OILC, its officers, directors, employees and agents (the "Indemnified Parties") from and against all (a) claims and causes of action, pending or threatened, of any kind (whether based in contract, tort or otherwise) by third parties or by whomever made related to or arising out of or in any way related to the Reports, this Agreement or the Project and (b) liabilities, losses, damages, costs and expenses (including, without limitation, legal fees and disbursements) suffered or incurred by any of the Indemnified Parties in connection with any claims or causes of action described in (a) above. The obligations contained in this paragraph shall survive the termination or expiry of this Agreement.

18. Exchange and Confidentiality of Information

- (a) The Borrower agrees that OILC may provide any assignee with any information concerning the financial condition of the Borrower.
- (b) Subject to Section 18(a), OILC acknowledges the confidential nature of the financial, operational and other information and data provided and to be provided to it by the Borrower pursuant to this Agreement (the "Information") and agrees to use all reasonable efforts to prevent its disclosure provided, however, that:
 - it may disclose all or any part of the Information if, in its opinion, such disclosure is required in connection with any actual or threatened judicial, administrative or governmental proceeding; and
 - (ii) it shall incur no liability in respect of any disclosure of Information to any, or pursuant to the requirements of any, judicial authority, law enforcement agency or taxation authority.
- (c) The Borrower acknowledges that OILC is an institution to which the Freedom of Information and Protection of Privacy Act (Ontario) ("FIPPA") applies and in the event of an access request under FIPPA for records in the control of OILC that may be in the possession of the Borrower, the Borrower will co-operate in identifying, copying and returning such records to OILC. The Borrower agrees that if it collects or receives Personal Information (as such term is defined in FIPPA) it will only do so, and it will only use, disclose or destroy such information, in accordance with the provisions of FIPPA relating to Personal Information in the custody or control of an Institution to which FIPPA applies.

19. General Provisions

- (a) OILC reserves the right to audit compliance with this Agreement at any time. Such right will survive any termination of this Agreement. The cost of any such audit will be at OILC's or the Borrower's expense at OILC's discretion. The Borrower is required to keep any supporting documents required for any such audit for a minimum of seven (7) years.
- (b) No amendment, supplement, restatement or termination of any provision of this Agreement is binding unless it is in writing and signed by each party.

- (c) The Borrower may not assign its rights or transfer its obligations under this Agreement without the prior written consent of OILC. OILC may assign its rights or transfer its obligations under this Agreement without the prior written consent of the Borrower by giving thirty (30) days notice of such assignment or transfer to the Borrower. This Agreement enures to the benefit of and binds the parties and their respective successors and permitted assigns.
- (d) This Agreement, together with the Schedules, the Application, the Drawdown Certificate, the Debenture Purchase Certificate, the Officer's Certificates delivered hereunder, the annual report provided for in paragraph 10(c) hereof, the Debenture(s) and the general security agreement and their respective terms and conditions delivered hereunder constitute the entire agreement between the parties with respect to the subject matter referenced in those documents and supersedes all prior agreements, negotiations, discussions, undertakings, representations, warranties and understandings, whether written or oral.
- (e) Each party shall from time to time promptly execute and deliver all further documents and take all further action reasonably necessary or appropriate to give effect to the provisions and intent of this Agreement.
- (f) This Agreement is governed by, and is to be construed and interpreted in accordance with, the laws of the Province of Ontario and the federal laws of Canada applicable in the Province of Ontario.
- (g) This Agreement and any amendment, supplement, restatement or termination of any provision of this Agreement may be executed and delivered in any number of counterparts, each of which when executed and delivered is an original but all of which taken together constitute one and the same instrument.
- (h) Either party may deliver an executed copy of this Agreement by fax but that party shall immediately deliver to the other party an original executed copy of this Agreement.
- (i) Unless otherwise specified, each notice to a party must be given in writing and delivered personally or by courier, sent by prepaid registered mail or transmitted by fax to the address or fax number set out in Schedule "B".
- (j) If any provision of this Agreement is or becomes illegal, invalid or unenforceable in any jurisdiction, the illegality, invalidity or unenforceability of that provision will not affect:
 - (i) the legality, validity or enforceability of the remaining provisions of this Agreement; or
 - (ii) the legality, validity or enforceability of that provision in any other jurisdiction.
- (k) All covenants, agreements, representations and warranties made herein or in any document delivered pursuant to the provisions hereof are material, shall be deemed to have been relied upon by each party hereto and, notwithstanding any investigation heretofore or hereafter made by such party shall survive the execution and delivery of this Agreement until all amounts owing pursuant to the provisions hereof have been paid in full.
 - (l) Words importing the singular include the plural and vice versa.

IN WITNESS WHEREOF the parties hereto have executed this Agreement effective as of the date first above written.

> ONTARIO INFRASTRUCTURE AND LANDS CORPORATION

By:

Name: Bill

Title: Chief Risk Officer

I have authority to bind the Corporation.

PUC DISTRIBUTION INC

Name: H.J Title: Pre Brian Curran

President

I have authority to bind the Corporation.

By:

Name: Terry Greco

Title:

Treasurer

We have authority to bind the Corporation.

[Affix Corporate Seal]

SCHEDULE "A"

FINANCING SCHEDULE

Ontario Infrastructure and Lands Corporation

Financing Schedule

rogram Year 2010/2011

Organization Name: PUC Distribution Inc.

ate: Nov 02, 2011

Approved Loan Amount: \$21,180,000.00

ease review, complete areas where indicated, sign, date and return the form to OILC. The following information will be incorporated into the OILC Financing Agreement.

re following lists the project information outlined in your application. Please verify that the project details are correct. You may amend the project completion dates or the total oject cost if this information has changed since the application was submitted. Transfers between projects or categories are at OILC's discretion and require pre-approval.

Project Details

Request D (mm/dd/vy Revised Request Date (mm/dd/vvvv) Application 12/17/2012 25 y Amortizing \$21,180,000.00 \$21,180,000.00 Amount IVDE Term Project ID \$21,180,000.00 6793 \$21,180,000.00 OILC Loan Amount Total Project \$24,000,000.00 \$24,000,000.00 Cost Start Date Completion Date (mm/dd/yvyy) (mm/dd/yvyy) 6/17/2011 12/14/2012 Category **MCOther** 1011 Corporate Headquarters 7 Project Name

Financing Information

Project Information

Please note, debentures are to be purchased after expenditures have been incurred. Please review and adjust the Application Debenture Purchase Date if required ensuring adequate time for the debenture purchase. For further clarifications or questions, please contact Debbie Chen-yin, Loan Operations, Community Loans Management at

Ontario Infrastructure and Lands Corporation

Financing Schedule

rogram Year. 2010/2011

ate: Nov 02, 2011

PUC Distribution Inc. Organization Name:

Approved Loan Amount: \$21,180,000.00

Construction Financing Quarterly Forecast

	is you wish to participate in the construction loan program, please indicate the amount of construction financing you require per fiscal quarter and per debenture. A reminder that OILC provides construction advances based on incurred project expenditures, unless prior approval has been sources.	1L-SEP OCT-DEC JAN-MAR APR-JUN JUL-SEP OCT-DEC JAN-MAR 2012 2013 2013 2013 2013 2014	APR-JUN JUL-SEP OCT-DEC JAN-MAR APR-JUN JI 2015 2016 2016	
	uction financing nless prior apon	R APR-JUN 2013		
	nt of constra enditures, u	JAN-MA 2013	JULSE 2015	
	cate the amoun ed project expe	OCT-DEC 2012	APR-JUN 2015	
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1280	ion loan progra on advances b	APR-JUN 2012	OCT-DEC 2014	
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,	o to participate i r that OIL.C prov	2 88	APR-JUN 2014	
32	A reminds	Project ID 6793	Project ID	

Printed on: 11mamm14 11.nn nn

Financing Schedule

rogram Year, 2010/2011

Organization Name: PUC Distribution Inc.

ate: Nov 02, 2011

Approved Loan Amount: \$21,180,000.00

Authorization

I agree that these are the terms for the OILC loan. I understand that OILC will use this information to draft the Financing Agreement.

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Signature

Treasurer PRINT NAME

Date

Novahu

DIRECTIONS: Please mail or courier the original signed Financing Schedule to OILC, 777 Bay Street, 9th Floor, Toronto, ON M5G 2C8

SCHEDULE "B"

ADDRESSES FOR NOTICE

Ontario Infrastructure And Lands Corporation 777 Bay Street, 9th Floor Toronto, Ontario M5G 2C8

Attn: Director, Loans Operations

Tel.: 416-326-1149 Fax: 416-263-5900

PUC Distribution Inc. 756 Queen Street East Sault Ste. Marie, Ontario P6A 6P2

Attn: Terry Greco, Vice President Financial Services

Tel.: 705-759-6566 Fax: 705-945-6118

PRE-AUTHORIZED DEBIT ("PAD") AND ACCOUNT FOR DEPOSIT PUC DISTRIBUTION INC. ELECTRIC CORPORATION

(4)
(1) Account Holder Information
Full Legal Name: PUC Distribution Inc.
Exact account name: Puc Distribution Inc.
Address: 765 Queen St. East City: South Ste. Marie
Province: 010 Postal Code: 16A 612 Phone #: 705 - 759 - 6500
(2) <u>Financial Institution Information</u> (Note: Please attach VOID cheque)
(i) Inflow of Deposits
Name of Financial Institution: Royal Bank
Address: 602 Queen St. East City: Sault Ste. Murie
Province: 00 Postal Code: 16A 2A4 Phone #: 705-759-7000
Transit #: 04362 Institution #: 003 Account #: 1002724
(ii) Outflow of Pre-Authorized Debit
Same as above
☐ If different from above fill out banking information below
Name of Financial Institution:
Address:City:
Province:Postal Code:Phone #;
Transit #:Institution #:Account #:

Sample of the numbering at the bottom of a cheque

001234	01234 - 001		111-222-3	
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Cheque #	Transit #	Institution #	Account #	

SCHEDULE "C"

PRE-AUTHORIZED DEBIT ("PAD") AND ACCOUNT FOR DEPOSIT PUC DISTRIBUTION INC.

Attach VOID Cheque Here:

	PER	re 2 (* * \$	V M	_	Security features included.
	PER					
	Je					
ial institution #	Bank	Ассои	nt#			
		ial institution# Bank				

1. Purpose of Debits

| X | Business PAD

2. Pre Notification of Amounts

Fixed Amounts: The Company will provide written notice of the amount to be debited and the date of the debit at least ten (10) calendar days before the date of the first debit and every time there is a change in the amount or payment date.

Variable Amounts: The Company will provide written notice of each amount to be debited and the date of the debit at least ten (10) calendar days before the date of each debit.

The Customer and Company agree to waive the above pre notification requirements.

Authorized Signature of Customer:

C DISTRIBUTION INC

Authorized Signature of Customer:

PUE DISTRIBUTION INC

Authorized Signature of Company:

3. Rights of Dispute

The Customer may dispute a debit under the following conditions: (i) the debit was not drawn in accordance with this Authorization; (ii) this Authorization was revoked or cancelled; or (iii) prenotification (as set out in paragraph 2 above) was not received.

In order to be reimbursed, the Customer must complete a Declaration Form at the above indicated branch of the Bank up to and including ten (10) calendar days, after the date on which the debit in dispute was posted to the Customer's account.

The Customer acknowledges that disputes after the above noted time limitations are matters to be resolved solely between the Company and Customer.

4. Terms of Authorization to Debit the Above Account

The Bank is not required to verify that any debits drawn by the Company are in accordance with this Authorization or the agreement made between the Customer and the Company.

This authorization is to remain in effect until the Company has received written notification from the Customer of its change or termination. This notification must be received at least thirty (30) days before the next scheduled debit by the Company from the account(s) noted above. The Customer may obtain a sample cancellation form, or more information on the right to cancel a PAD Agreement by visiting www.cdnpay.ca. This Authorization applies only to a method of payment and cancellation of this Authorization does not mean that the Customer's contractual obligations to the Company are ended.

The Customer will notify the Company promptly in writing if there is any change in the above account information.

Ontario Infrastructure And Lands Corporation 777 Bay Street, 9th Floor Toronto, ON M5G 2C8 Attention: Loan Operations Manager

The Customer has certain recourse rights if any debit does not comply with this agreement. For example, the Customer has the right to receive reimbursement for any PAD that is not authorized or is not consistent with this PAD. To obtain more information on the Customer's recourse rights, the Customer can visit www.cdnpay.ca.

Any delivery of this Authorization to the Company constitutes delivery by the Customer to the Bank. It is warranted by the Customer that all persons whose signatures are required to sign on the above account have signed this Authorization. The Customer acknowledges receipt of a signed copy of this Authorization.

Signature(s) or Authorized Signature(s) of Account Holder(s)

(Data)

NOV. 10 (11

Signature(s) or Authorized Signature(s) of Account Holder(s)

Curr

(Date)

SCHEDULE "D"

ONTARIO INFRASTRUCTURE AND LANDS CORPORATION PROJECT MANAGEMENT AND BEST PRACTICES REPORTING REQUIREMENTS

Construction Reporting

To help ensure effective and efficient delivery of projects financed (in whole or in part) with funds from the Infrastructure Ontario Loan Program, Ontario Infrastructure And Lands Corporation (Infrastructure Ontario) has introduced reporting requirements for all capital construction projects. Borrowers are responsible to submit project reports according to the Estimated Project Start Date as indicated in their online application.

Depending on the size of the project, borrowers will be subject to the following requirements.

For projects under \$10,000,000, borrowers will:

- Be required to have a qualified project manager in place for the Project subject to OILC approval
- Submit standard quarterly project management report(s)
- For projects three months in duration or less, only a final report is required

For projects over \$10,000,000, borrowers will:

- Be required to have a qualified project manager in place for the Project subject to OILC approval
- Submit **monthly** project management reports using the Infrastructure Ontario template prior to the end of the second week of each month (for the preceding month)
- The final project management report shall be submitted to Infrastructure Ontario one month after the Project is completed in accordance with subsection 2(3) of the Construction Lien Act (Ontario)

Please forward all reports to:

Mail: Customer Relations Coordinator Infrastructure Ontario 777 Bay St., 9th Fl. Toronto, Ontario M5G 2C8

Email: Customer.Relations@infrastructureontario.ca

Fax: (416) 263-5900

For more details on Project Management and Best Practices Reporting, please visit www.infrastructureontario.ca/private/pmr/index.asp.

SCHEDULE "E"

Principal Amount of Mortgage:

\$21,180,000.00

Municipal Address:

500 Second Line East, Sault Ste. Marie, Ontario

Property Identifier Number (PIN):

31561-0155 (LT)

Legal Description:

PT LT 37 RCP H744 TARENTORUS PTS 1, 2, 6, 7, 8, 11, 12, 13, 14, 15, IR12111; S/T T124272 SUBJECT TO AN EASEMENT OVER PTS 2, 6, 11 & 15 IR12111 IN FAVOUR OF PT LT 37 RCP H744 PTS 5 & 10 IR12111 AS IN AL94309 SUBJECT TO AN EASEMENT OVER PTS 2, 6, 8, 11, 13 & 15 IR12111 IN FAVOUR OF PT LT 37 RCP H744 PTS 5 & 10 IR12111 AS IN AL94309 SUBJECT TO AN EASEMENT OVER PT 2 IR12111 IN FAVOUR OF PT LT 37 RCP H744 PTS 5 & 10 IR12111 AS IN AL94309 SUBJECT TO AN EASEMENT OVER PTS 2, 6, 14 & 15 IR12111 IN FAVOUR OF PT LT 37 RCP H744 PTS 5 & 10 IR12111 AS IN AL94309 SUBJECT TO AN EASEMENT OVER PT 2 IR12111 IN FAVOUR OF PT LT 37 RCP H744 PTS 3, 4 & 9 IR12111 AS IN AL94308 CITY OF SAULT STE. MARIE

SCHEDULE "F"

SCHEDULE OF ADDITIONAL CHARGE TERMS

The following schedule of charge terms (this "Schedule") forms part of the Charge/Mortgage given to ONTARIO INFRASTRUCTURE AND LANDS CORPORATION (as Chargee) by PUC DISTRIBUTION INC. (as Chargor) charging the lands and premises municipally known as 500 Second Line East, Sault Ste. Marie, Ontario, and shall be deemed to be included in the Charge/Mortgage to which this Schedule is attached pursuant to Section 4(1) of the Land Registration Reform Act, R.S.O. 1990, and shall be in addition to the Standard Charge Terms filed as number 200033 (and incorporated by reference in the attached Charge/Mortgage).

1. **DEFINITIONS**

In this Schedule, the following terms shall have the following meanings:

- (a) "Charge" means the Charge/Mortgage to which this Schedule is attached which includes the provisions of the Standard Charge Terms filed as number 200033 as amended and supplemented by this Schedule.
- (b) "Charged Premises" means the lands and premises municipally known as 500 Second Line East, Sault Ste. Marie, Ontario, and more particularly described in the Charge/Mortgage to which this Schedule is attached including, without limitation, all buildings, structures or other improvements now or hereafter located on such lands.
- (c) "Chargee" means the chargee identified in the Charge/Mortgage to which this Schedule is attached, being, ONTARIO INFRASTRUCTURE AND LANDS CORPORATION and its respective successors and assigns.
- (d) "Chargor" means the chargor identified in the Charge/Mortgage to which this Schedule is attached, being PUC DISTRIBUTION INC. and its successors and assigns.
- (e) "Contaminant" means any solid, liquid, gas, odour, heat, sound, vibration, radiation or combination of any of them resulting directly or indirectly from human activities that may cause: (i) impairment of the quality of the natural environment for any use that can be made of it, (ii) injury or damage to property or to plant or animal life, (iii) harm or material discomfort to any person, (iv) an adverse effect on the health or any person, (v) impairment of the safety of any person, (vi) the rendering of any property or plant or animal life unfit for use by individuals, (vii) loss of enjoyment of normal use of property, or (viii) interference with the normal conduct of business, and includes any noxious, toxic, dangerous or potentially dangerous substance and any biological, chemical or physical agent which is regulated, prohibited, restricted or controlled under Environmental Laws.
- (f) "Debenture" means any debenture (as the same may be amended, revised, supplemented or replaced from time to time) granted by the Chargor to the Chargee pursuant to the Financing Agreement.

- (g) "Environmental Laws" means all applicable federal, provincial, local, municipal, governmental or quasi-governmental laws, rules, regulations, licenses, orders, permits, decisions, policies, guidelines or requirements concerning Contaminants, occupational or public health and safety or the environment and any other injunction, judgment, declaration, notice or demand issued thereunder and includes the Canada Mortgage and Housing Corporation policy for managing environmental risks.
- (h) "Event of Default" means an event of default or breach by the Chargor of its obligations under the terms of any Financing Documents (including this Charge) which would entitle the Chargee (following expiry of any applicable remedy period provided for therein, if any) to demand immediate payment of the Obligations Secured and exercise its remedies against the Chargor and/or the Charged Premises.
- (i) "Financing Agreement" means the financing agreement dated November _____, 2011 between the Chargee and the Chargor, as the same may be amended, revised, supplemented or replaced from time to time.
- (j) "Financing Documents" mean the Financing Agreement, the Debenture (if any), this Charge and any other security granted or to be granted to the Chargee pursuant to the Financing Agreement, the Debenture (if any) or this Charge and all related documents and certificates delivered or to be delivered pursuant thereto.
- (k) "Interest Rate" means the nominal interest rate of Prime plus seven (7) percent per annum.
- (l) "Obligations Secured" means, collectively, the obligations to pay all of the debts, liabilities and amounts now or hereafter owing to the Chargee under or with respect to any Financing Documents including, without limitation, interest as set out in any Financing Documents and any and all costs, fees, charges and expenses incurred by the Chargee under or with respect to any Financing Documents (including, for greater certainty and without limitation, any and all costs, fees, charges and expenses incurred by any of the Chargee in enforcing its rights under any Financing Documents (including this Charge)).
- (m) "Person" or "person" means any individual, partnership, corporation, joint venture, association, joint stock company, trust, unincorporated organization, university, government or an agency or potential subdivision thereof, and "corporation" shall include "company" and vice versa.

2. COLLATERAL CHARGE

The amount of principal secured by this Charge is \$21,180,000.00 together with the rate of interest chargeable at the Interest Rate.

This Charge is collateral security for the due and timely payment and performance of the Obligations Secured.

3. DEMAND

In the event that the Chargor is called upon to pay any indebtedness under any Financing Documents upon the occurrence of an Event of Default, the Chargor shall be obligated to pay and the Chargee shall be entitled to forthwith make demand for payment of all such monies and any other monies secured hereby. Any demand made by the Chargee pursuant to any Financing Documents shall be deemed to be a demand made hereunder.

4. APPOINTMENT OF RECEIVER AND MANAGER

Upon the occurrence of an Event of Default, in addition to the rights of the Chargee under any Financing Documents, the Chargee, at Chargor's cost and expense, may appoint or re-appoint (without thereby being a mortgagee-in-possession) a receiver or a receiver and manager in respect of the Charged Premises or any portion thereof (hereinafter referred to as the "Receiver") and of the rents and profits derived or derivable therefrom. The Receiver may be vested with any of the powers of the Chargee herein contained, contained in any Financing Documents, or derived by virtue of the Mortgages Act R.S.O. 1990, as amended, and the Chargee, acting reasonably, may fix the remuneration of the Receiver and direct the payment thereof out of any money arising from the sale, leasing or other dealing with the Charged Premises (or any portion thereof). The Receiver shall be deemed to be the agent of the Chargor (and not the agent of the Chargee) with respect to all dealings and matters pertaining to the Charged Premises, and shall be deemed to be the agent of the Chargee with respect to the retention and disposition of all rents, profits and monies received and/or realized in connection with the exercise of any mortgage remedies under or pursuant to this Charge. All money received by the Receiver shall be disbursed as follows:

- (a) **firstly**, in discharge of all realty taxes, insurance premiums and accounts payable affecting the Charged Premises (or any portion thereof), including all costs and expenses related to its maintenance, in such a manner as adequately protects same;
- (b) secondly, in payment of the Receiver's fees and expenses;
- (c) thirdly in payment of all amounts due or secured hereunder (including with respect to the Obligations Secured); and
- (d) **fourthly**, the balance, if any, shall be paid to all subsequent encumbrancers as are entitled to payment in law.

5. ASSIGNMENT OF RENTS RECEIVABLE

The Chargor hereby charges to and in favour of the Chargee, as and by way of additional collateral security for the Chargor's due and timely payment and performance of the Obligations Secured, all rents and other monies receivable by the Chargor and which are payable under any lease now or hereafter entered into by the Chargor, in respect of the Charged Premises (or any portion thereof), and hereby assigns to the Chargee the benefit of all covenants, agreements and provisos therein contained, and shall execute and deliver to the Chargee all such notices and other documents as may be reasonably required in order to render such assignment effectual in law and/or to preserve the priority of the Chargee with respect thereto pursuant to any registration provision of any statute.

Provided however that the payment of rents and any other monies payable under any such lease(s) may continue to be made to the Chargor and the other benefits herein assigned shall accrue to the benefit of the Chargor unless and until the occurrence of an Event of Default, and the Chargee shall notify the Chargor and the lessee(s) in writing to pay the rents to the Chargee.

Notwithstanding the foregoing, nothing herein contained shall (i) have or be deemed to have the effect of making the Chargee a mortgagee-in-possession, or (ii) make the Chargee responsible for the collection of any rents payable under any such lease(s) until the Chargee make demand under the herein assignment, nor for the performance of any covenants, terms or conditions contained therein, and the Chargee shall not by virtue of these presents be deemed to be a mortgagee or chargee in possession. The Chargee shall be liable to account for only such rents as actually come into its hands provided however that if the Chargee makes demand under such assignment the Chargee will act reasonably and prudently. Provided that all money received by the Chargee shall be disbursed as follows:

- (a) **firstly**, in discharge of all realty taxes, insurance premiums and accounts payable affecting the Charged Premises (or any portion thereof), including all costs and expenses related to its maintenance, in such a manner as adequately protects same;
- (b) secondly, in payment of any reasonable collection charges in respect thereof;
- (c) thirdly in payment of all amounts due or secured hereunder (including with respect to the Obligations Secured); and
- (d) **fourthly**, the balance, if any, shall be paid to all subsequent encumbrancers as are entitled to payment in law.

6. ENVIRONMENTAL COVENANTS, REPRESENTATIONS AND WARRANTIES

The Chargor hereby agrees, covenants, represents and warrants (as the case may be) in favour of the Chargee as follows:

- (a) the Chargor currently conducts and maintains its business, operations and the Charged Premises so as to comply in all respects with all Applicable Laws (as defined below), including Environmental Laws;
- (b) to the best of the Chargor's knowledge and belief, the Charged Premises have never been used as a waste disposal site;
- (c) the Chargor shall not permit to exist, Contaminants or dangerous or potentially dangerous conditions at the Charged Premises including, without limitation, any polychlorinated biphenyl, radioactive substances, asbestos, asbestos containing materials or urea formaldehyde foam insulation, except in strict compliance with all Applicable Laws (including Environmental Laws);
- (d) the Chargor has no knowledge of the existence of Contaminants or potentially dangerous conditions at, on or under any properties in the vicinity of the Charged

Premises which could materially adversely affect the Charged Premises or the market value thereof;

- (e) the Chargor has not given, nor does it have an obligation to give, nor has it received, any notice or claim or communications or information regarding any past, present, planned or threatened treatment, storage, disposal, presence, release or spill or any Contaminant at, on, under or from the Charged Premises, including any notice pursuant to any Environmental Laws or any environmental report or audit;
- (f) there are no underground or above ground storage tanks or containers located on the Lands save those that have been expressly identified (in writing) to the Chargee;
- (g) the Chargor shall notify the Chargee promptly and in detail upon receipt of any claim, notice or communication or information regarding any past, present, planned or threatened treatment, storage, disposal, presence, release or spill of any Contaminants at, on, under or from the Charged Premises or any property in the vicinity of the Charged Premises, or any dangerous or potentially dangerous conditions at or in the vicinity of the Charged Premises, or if the Chargor becomes aware of any violation or potential violation of any Environmental Laws in respect of the Charged Premises, and will describe therein the action which the Chargor intends to take to remedy such matter;
- (h) the Chargor, at its sole cost and expense, shall promptly comply, or cause compliance with, all present and future laws, ordinances, rules, regulations, policies, guidelines and other requirements of all governmental authorities whatsoever having jurisdiction with respect to the Charged Premises (the "Applicable Laws") or any portion thereof or the use or occupation thereof, including (without limitation) Environmental Laws, and shall take all appropriate action so as to remain in compliance with such laws, including remediating the Charged Premises or any part thereof and obtaining all necessary licenses, permits, consents and approvals required to own or operate the Charged Premises and the business carried out at the Charged Premises:
- (i) The Chargor shall indemnify and hold the Chargee harmless from and against all losses, costs, damages or expenses (including, without limitation, legal fees and costs incurred in the investigation, defence and settlement of any claims) relating to the presence of any hazardous waste or contaminant referred to herein or other hazardous item as referenced in Section 6(c); and
- (j) without being deemed to have entered into possession, ownership or participation in the management or control of the Charged Premises or any part thereof, the Chargee shall be entitled to, provided that there are grounds to suspect that the Chargor may be in breach of its obligations under this Section 6, enter upon, or have its agent enter upon, the Charged Premises from time to time for the purpose of conducting an environmental site assessment at the cost of the Chargor to satisfy itself that there are no Contaminants or dangerous or potentially dangerous conditions at the Charged Premises.

7. ACCELERATION OF OUTSTANDING INDEBTEDNESS UPON DEFAULT

It is understood and agreed that upon the occurrence of an Event of Default, the Obligations Secured shall become immediately due and payable at the Chargee's sole option and following such Event of Default, the Chargee may enter into and take immediate possession of the Charged Premises (or any portion thereof), either directly or through the auspices of the Receiver, free and clear of all encumbrances, without any hindrance, interruption or interference by the Chargor or any other party whatsoever, subject to the rights of *bona fide* tenants.

8. DUE ON SALE

In the event of any sale, conveyance or lease of (other than, in respect only of leases, in the normal course of the Chargor's operations), or transfer of the title to, the Charged Premises or any part thereof without the prior written consent of the Chargee, then all of the Obligations Secured shall forthwith become due and payable in the sole discretion of the Chargee. The Chargor also covenants and agrees to provide written notice to the Chargee at least 15 days prior to any proposed sale, conveyance, lease (other than, in respect only of leases, in the normal course of the Chargor's operations), transfer or other such disposition.

9. CONFLICT OR INCONSISTENCY

In the event of a conflict or inconsistency between the provisions of the Standard Charge Terms filed as number 200033 (and incorporated as part of this Charge) and the provisions of this Schedule, then the provisions of this Schedule shall prevail and supersede in all such circumstances.

This Charge is given as collateral security for the Obligations Secured, and any payment on account of this amount pursuant to any other Financing Documents shall be deemed to be a payment on account of this Charge and any payment on account of this Charge shall be deemed to be a payment on account of the other Financing Documents. In the event of any inconsistency or conflict between the terms of this Charge and either the Financing Agreement or the Debenture, as the case may be, the terms of the applicable Financing Agreement or Debenture, as the case may be, shall govern to the extent of such inconsistency. Notwithstanding the foregoing, in the event that this Charge contains remedies or terms which are in addition to the remedies set forth in, or contemplated by, either of the Financing Agreement or the Debenture, as the case may be, the existence of such additional remedies or terms in this Charge shall not constitute a conflict or inconsistency with the provisions of the applicable Financing Agreement or Debenture, as the case may be.

10. REMEDIES CUMULATIVE AND WAIVERS

For greater certainty, it is expressly understood and agreed that the rights and remedies of the Chargee hereunder or under any other Financing Documents are cumulative and are in addition to and not in substitution for any rights or remedies provided by law or by equity; and any single or partial exercise by the Chargee of any right or remedy for a default or breach of any term, covenant, condition or agreement contained in this Charge or any other Financing Documents shall not be deemed to be a waiver of or to alter, affect or prejudice any other right or remedy or other rights or remedies to which the Chargee

may be lawfully entitled for such default or breach. Any waiver by the Chargee of the strict observance, performance or compliance with any term, covenant, condition or agreement herein contained and any indulgence granted either expressly or by course of conduct by the Chargee shall be effective only in the specific instance and for the purpose for which it was given and shall be deemed not to be a waiver of any rights and remedies of the Chargee under this Charge or any other Financing Documents as a result of any other default or breach hereunder or thereunder.

11. DEALINGS BY CHARGEE

The Chargee will not be obliged to exhaust their recourse against the Chargor or any other person or against any other security it may hold in respect of the Obligations Secured before realizing upon or otherwise dealing with the Charged Premises in such manner as the Chargee may consider desirable but subject to the provisions hereof. The Chargee may grant extensions of time and other indulgences, take and give up security, accept compositions, grant releases and discharges and otherwise deal with the Chargor and any other person, and with any or all of the Charged Premises, and with other security and sureties, as the Chargee may see fit, all without prejudice to the Obligations Secured or to the rights and remedies of the Chargee under this Charge or the other Financing Documents. The powers conferred on the Chargee under this Charge are solely to protect the interests of the Chargee in the Charged Premises and will not impose any duty upon the Chargee to exercise any such powers.

12. INSURANCE

The Chargor shall take out and maintain throughout the term of the Charge the following insurance, all in a form and with insurers acceptable to the Chargee:

- Builder's Risk insurance (including coverage for perils of earthquake, flood and sewer (a) backup) on an all-risks basis in connection with the Project and such other direct and indirect damage coverage following the advice and reasonable requests from the Independent Insurance Consultant. Such insurance is to be in such amounts and with such deductibles as are acceptable to the Lender, but at a minimum shall provide a replacement cost limit representing 100% of construction hard costs, and at least 25% of total construction soft costs, and, if applicable, a limit representing 100% of the anticipated annual gross rental profits (assuming full occupancy) written on a delayed income basis. The policy shall allow for partial or full occupancy. The Builder's Risk insurance shall include by-laws extensions to cover increased cost of construction, cost of demolition of the undamaged portion of the Project and resultant loss of income and a permission to occupy clause. The Builder's Risk insurance will include coverage for sudden and accidental breakdown of machinery and equipment, including during testing and commissioning, or separate comprehensive boiler and machinery insurance will be maintained for the same limits as under the Builder's Risk for physical loss or damage and delayed income.
- (b) The direct and indirect damage insurance policies shall:
 - a. Name the Borrower as Named Insured, and as Additional Insured all those required to be named as additional insured;
 - b. Name the Lender as mortgagee and loss payee.

- c. Provide that no cancellation or termination thereof, for any reason whatsoever (with exception of cancellation due to non-payment of premiums for which statutory notice of cancellation may apply), shall take effect unless the insurer concerned has given the Lender not less than 30 days prior written notice of such action;
- d. Otherwise be in such form as the Lender, or Independent Insurance Consultant, shall reasonably require.
- a commercial general liability policy under the contractor's or owner's name with a limit of no less than \$5,000,000 per occurrence for the specific risk location. The Liability policy shall:
 - a. Name the Borrower as Named Insured, or Additional Named Insured on the wrap-up liability policy;
 - b. Name the Borrower as Additional Insured on the commercial general liability of the general contractor;
 - c. Name the Lender as Additional Insured, but only with respect to claims arising out of the operations of the insured party on the commercial general liability policy;
- (d) Professional Errors and Omissions Liability Insurance, insuring liability for errors and omissions in the performance or failure to perform the services contemplated in the Financing Documents, in the amount of not less than two million dollars (\$2,000,000.00) per claim and in the annual aggregate.
- (e) Automobile Insurance as per statutory requirements in Ontario, Ontario Automobile Policy (OAP 1) Owner's Policy Sections 3 and 4, auto liability for a limit of not less than two Million Dollars (\$2,000,000.00) per occurrence, including Accident Benefits and where applicable, Section 7, Loss or Damage Coverage.
- (f) Proof of WSIB Coverage If the general contractor does not provide a policy endorsement for Employer's Liability and Voluntary Compensation, the contractor shall submit a valid Clearance Certificate of WSIB coverage to the Chargee prior to the flow of any advances to the Chargor by the Chargee under the terms of the Financing Agreement. The contractor shall ensure that each subcontractor complies with the WSIB requirements set out in this paragraph.
- (g) **Proof of Insurance** The general contractor shall provide the Chargee with a valid Certificate of Insurance and a renewal replacement as may be necessary, confirming the insurance coverage requirements and stating any pertinent exclusions as applicable, contained by the policy(ies), prior to the flow of any advances to the Chargor by the Chargee under the terms of the Financing Agreement. The contractor shall ensure that each subcontractor complies with the insurance requirements set out in the respective agreements by obtaining similar types of insurance and providing the contractor with valid Certificates of Insurance.

IN WITNESS	WHEREOF the Chargor	has executed and delivered	this Charge unto the	Cl
as of the	day of November, 2011.	and delivered	uns Charge unto the	Cnargee

PUC DISTRIBUTION INC.

Ву

Name: H.J. Brian Curran

Title: President

Name: Terry Greco Title: Treasurer

We have authority to bind the Corporation.

SCHEDULE "G" GENERAL SECURITY AGREEMENT

For valuable consideration the undersigned (the "Borrower") agrees with Ontario Infrastructure And Lands Corporation ("OILC") as follows:

1. GRANT OF SECURITY INTEREST

As general and continuing security for the payment and performance when due of all Obligations, the Borrower hereby mortgages, charges and assigns to OILC, and grants to OILC, and OILC takes, a Security Interest in the property described in the following paragraphs of this section, and in all property described in any schedules, documents or listings that the Borrower may from time to time sign and provide to OILC in connection with this Agreement, and in all present and future Accessions to, and all Proceeds of, any such property (collectively, the "Collateral") as a general and continuing collateral security for the due payment of the obligations payable under the Financing Agreement (the "Financing Agreement") dated and effective as of November _____, 2011 and made between the Borrower and Ontario Infrastructure And Lands Corporation:

- (a) Accounts Receivable. All debts, book debts, accounts, claims, demands, money and choses in action, including without limitation, all claims against Her Majesty the Queen in right of Canada or any Province (other than Ontario) or Territory and all claims and benefits under any insurance policies;
- (b) Inventory. All inventory, including, without limitation, all goods, merchandise, raw materials, goods in process, finished goods and other tangible personal property now or hereafter held for sale, lease or resale or that are to be furnished or have been furnished under a contract of service or that are used or consumed in the business of the Borrower;
- (c) Equipment. All goods which are not inventory or consumer goods, including, without limitation, all fixtures, equipment, machinery, vehicles and other tangible personal property;
- (d) Chattel Paper, Instruments, Securities etc. All chattel paper, instruments, warehouse receipts, bills of lading and other documents of title, whether negotiable or non-negotiable, shares, stock, warrants, bonds, debentures, debenture stock and other securities;
- (e) Intangibles. All intangibles, including, without limitation, all contractual rights, goodwill, patents, trade-marks, copyrights, industrial designs and other industrial or intellectual-property or rights therein;

- (f) Books and Accounts, etc. All books, accounts, invoices, letters, papers, writings, certificates, receipts, documents and other records and data in any form or medium evidencing, representing, creating, giving rise to any rights in respect of or otherwise relating to the property described in paragraphs (a) to (c) inclusive;
- (g) Real Property. All real and immovable property, wherever situate, and all buildings, structures, fixtures, hereditaments and appurtenances thereon or relating thereto; and
- (h) **Proceeds.** All property in any form derived directly or indirectly from any dealing with any undertaking or property subject to the Security Interest or that indemnifies or compensates for such undertaking or property being destroyed, damaged, expropriated, stolen or lost and proceeds or proceeds whether of the same type or kind as the original proceeds.

DUC DICTOIDUCTON INC

2. GOVERNING LAW

This Agreement is governed by the laws of Ontario.

I UC DI	STRIBUTION INC.
By:	
Name:	
Title:	
By:	
Name:	
Title:	-1-
	c/s We have authority to bind the Corporation.

ADDITIONAL TERMS AND CONDITIONS. THE ADDITIONAL TERMS AND CONDITIONS (INCLUDING ANY SCHEDULES) ON THE FOLLOWING PAGES FORM PART OF THIS AGREEMENT.

The Borrower has signed this Agreement on November _____, 2011.

GENERAL SECURITY AGREEMENT ADDITIONAL TERMS AND CONDITIONS

3. FINANCING AGREEMENT

Reference is hereby expressly made to the Financing Agreement and all instruments supplemental thereto for a statement and description of, among other things, the liability of the Borrower for payment of the Obligations, the terms, conditions, covenants and warranties upon which the Obligations are issued and held, and the rights and remedies of OILC, all to the same effect as if the provisions of the Financing Agreement were herein set out.

4. PLACES OF BUSINESS

The Borrower represents and warrants that the locations of all existing Places of Business are specified in Schedule AA. The Borrower will promptly notify OILC in writing of any additional Places of Business as soon as they are established. Subject to Section 5, the Collateral will at all times be kept at the Places of Business and will not be removed without OILC's prior written consent.

5. COLLATERAL FREE OF CHARGES

The Borrower represents and warrants that the Collateral is, and agrees that the Collateral will at all times be free, of any Charge or trust except in favour of OILC or incurred with OILC's prior written consent. OILC may, but will not have to, pay any amount or take any action required to remove or redeem any unauthorized Charge. The Borrower will immediately reimburse OILC for any amount so paid and will indemnify OILC in respect of any action so taken.

6. USE OF COLLATERAL

The Borrower will not, without OILC's prior written consent, sell, lease or otherwise dispose of any of the Collateral (other than Inventory, which may be sold, leased or otherwise disposed of in the ordinary course of the Borrower's business). All Proceeds of the Collateral (including among other things received in respect of Receivables), whether or not arising in the ordinary course of the Borrower's business, will be received by the Borrower as trustee for OILC and will be immediately paid to OILC.

7. INSURANCE

The Borrower will keep the Collateral insured to its full insurable value against loss or damage by fire and such other risks as are customarily insured for property similar to the Collateral (and against such other risks as OILC may reasonably require). At OILC's request, all policies in respect of such insurance will contain a loss payable clause in favour of OILC and in any event the Borrower assigns all proceeds of insurance on the Collateral to OILC. The Borrower will, from time to time at OILC's request, deliver such policies (or satisfactory evidence of such policies) to OILC. If the Borrower does not obtain or maintain such insurance, OILC may, but will not have to, do so. The Borrower will immediately reimburse OILC for any amount so paid. The Borrower will promptly give OILC written notice of any loss or damage to all or any part of the Collateral.

8. INFORMATION AND INSPECTION

The Borrower will from time to time immediately give OILC in writing all information requested by OILC relating to the Collateral, the Places of Business, and the Borrower's financial or business affairs. The Borrower will promptly advise OILC of the Serial Number, model year, make and model of each Serial Number Good at any time included in the Collateral that is held as Equipment, including in circumstances where the Borrower ceases holding such Serial Number Good as Inventory and begins holding it as Equipment. OILC may from time to time inspect any Books and Records and any Collateral, wherever located. For that purpose OILC may, without charge, have access to each Place of Business and to all mechanical or electronic equipment, devices and processes where any of them may be stored or from which any of them may be retrieved. The Borrower authorizes any Person holding any Books and Records to make them available to OILC, in a readable form upon request by OILC.

9. RECEIVABLES

If the Collateral includes Receivables, OILC may advise any Person who is liable to make any payment to the Borrower of the existence of this Agreement. OILC may from time to time confirm with such Persons the existence and the amount of the Receivables. Upon an Event of Default, OILC may collect and otherwise deal with the Receivables in such manner and upon such terms, as OILC considers appropriate.

10. RECEIPTS PRIOR TO DEFAULT

Until an Event of Default, all amounts received by OILC as Proceeds of the Collateral will be applied on account of the Obligations in such manner and at such times as OILC may consider appropriate or, at OILC's option, may be held unappropriated in a collateral account or released to the Borrower.

11. DEFAULT

- (1) Events of Default. "Event of Default" means any of the events described in paragraph 13(c) of the Financing Agreement. In case an Event of Default shall occur and be continuing, the full unpaid principal amount together with interest accrued thereon of any obligations outstanding payable under the Financing Agreement at the time of the occurrence, may become or be declared due before stated maturity by OILC.
- (2) Additional Rights upon Default. Upon the occurrence of any Event of Default, OILC and a Receiver, as applicable, will to the extent permitted by law have the following additional rights:
 - (a) Appointment of Receiver. OILC may by instrument in writing appoint any Person as a Receiver of all or any part of the Collateral. OILC may from time to time remove or replace a Receiver, or make application to any court of competent jurisdiction for the appointment of a Receiver. Any Receiver appointed by OILC will (for purposes relating to responsibility for the Receiver's acts or omissions) be considered to be the Borrower's agent. OILC may from time to time fix the Receiver's remuneration and the Borrower will pay OILC the amount of such remuneration. OILC will not be liable to the Borrower or any other Person in connection with appointing or not appointing a Receiver or inconnection with the Receiver's actions or omissions.

- (b) <u>Dealings with the Collateral</u>. OILC or a Receiver may take possession of all or any part of the Collateral and retain it for as long as OILC or the Receiver considers appropriate, receive any rents and profits from the Collateral, carry on (or concur in carrying on) all or any part of the Borrower's business or refrain from doing so, borrow on the security of the Collateral, repair the Collateral, process the Collateral, prepare the Collateral for sale, lease or other disposition, and sell or lease (or concur in selling or leasing) or otherwise dispose of the Collateral on such terms and conditions (including among other things by arrangement providing for deferred payment) as OILC or the Receiver considers appropriate. OILC or the Receiver may (without charge and to the exclusion of all other Persons including the Borrower), enter upon any Place of Business.
- (c) Realization. OILC or a Receiver may use, collect, sell, lease or otherwise dispose of, realize upon, release to the Borrower or other Persons and otherwise deal with, the Collateral in such manner, upon such terms (including among other things by arrangement providing for deferred payment) and at such times as OILC or the Receiver considers appropriate. OILC or the Receiver may make any sale, lease or other disposition of the Collateral in the name of and on behalf of the Borrower or otherwise.
- (d) Application of Proceeds After Default. All Proceeds of Collateral received by OILC or a Receiver may be applied to discharge or satisfy any expenses (including among other things the Receiver's remuneration and other expenses of enforcing OILC's rights under this Agreement), Charges, borrowings, taxes and other outgoings affecting the Collateral or which are considered advisable by OILC or the Receiver to preserve, repair, process, maintain or enhance the Collateral or prepare it for sale, lease or other disposition, or to sell, lease or otherwise dispose of the Collateral. The balance of such Proceeds will be applied to the Obligations in such manner and at such times as OILC considers appropriate and thereafter will be accounted for as required by law.
- (e) Other Legal Rights. Before and After Default. OILC will have in addition to the rights specifically provided in this Agreement, the rights of a secured party under the PPSA, as well as the rights recognized at law and in equity. No right will be exclusive of or dependent upon or merge in any other right, and one or more of such rights may be exercised independently or in combination from time to time.
- (f) <u>Deficiency</u>. The Borrower will remain liable to OILC for payment of any obligations under the Financing Agreement that are outstanding following realization of all or any part of the Collateral.

12. OILC NOT LIABLE

OILC will not be liable to the Borrower or any other Person for any failure or delay in exercising any of its rights under this Agreement (including among other things any failure to take possession of, collect, or sell, lease or otherwise dispose of any Collateral). None of OILC, a Receiver or any agent of OILC is required to take, or will have any liability for any failure to take or delay in taking, any steps necessary or advisable to preserve rights against other Persons

under any Chattel Paper, Securities or Instrument in possession of OILC, a Receiver or OILC's agent.

13. CHARGES AND EXPENSES

The Borrower agrees to pay on demand all costs and expenses incurred (including among other things legal fees on a solicitor and client basis) and fees charged by OILC in connection with obtaining or discharging this Agreement or establishing or confirming the priority of the Charges created by this Agreement or by law, compliance with any demand by any Person under the PPSA to amend or discharge any registration relating to this Agreement, and by OILC or any Receiver in exercising any remedy under this Agreement (including among other things, repairing, processing, preparing for disposition and disposing of the Collateral by sale, lease or otherwise) and in carrying on the Borrower's business. All such amounts will bear interest from time to time at the highest interest rate then applicable to any of the Obligations, and the Borrower will reimburse OILC upon demand for any amount so paid.

14. FURTHER ASSURANCES

The Borrower will from time to time immediately upon request by OILC take such action (including among other things the signing and delivery of financing statements and financing change statements, other schedules, documents or listings describing property included in the Collateral, further assignments and other documents, and the registration of this Agreement) as OILC may require in connection with the Collateral or as OILC may consider necessary to give effect to this Agreement. If permitted by law, the Borrower waives the right to sign or receive a copy of any financing statement or financing change statement, or any statement issued by any registry that confirms any registration of a financing statement or financing change statement, relating to this Agreement. The Borrower irrevocably appoints the Senior Vice President, Infrastructure Lending and Chief Financial Officer of OILC as the Borrower's attorney (with full powers of substitution and delegation) to sign, upon an Event of Default, all documents required to give effect to this section. Nothing in this section affects the right of OILC as secured party, or any other Person on OILC's behalf, to sign and file or deliver (as applicable) all such financing statements, financing change statements, notices, verification agreements and other documents relating to the Collateral and this Agreement as OILC or such other Person considers appropriate.

15. DEALINGS BY OILC

OILC may from time to time increase, reduce, discontinue or otherwise vary the Borrower's credit facilities, grant extensions of time and other indulgences, take and give up any Charge, abstain from taking, perfecting or registering any Charge, accept compositions, grant releases and discharges and otherwise deal with the Borrower, Borrowers of the Borrower, guarantors and others, and with the Collateral and any Charges held by OILC, as OILC considers appropriate without affecting the Borrowers obligations to OILC or OILC's rights under this Agreement.

16. DEFINITIONS IN THIS AGREEMENT

"Accessions", "Account", "Chattel Paper", "Collateral", "Document of Title", "Equipment", "Goods", "Instrument", "Intangible", "Inventory", "Proceeds", "Purchase-

Money Security Interest" and "Security Interest" have the respective meanings given to them in the PPSA.

"Books and Records" means all books, records, files, papers, disks, documents and other repositories of data recording, evidencing or relating to the Collateral to which the Borrower (or any Person on the Borrower's behalf) has access.

"Charge" means any mortgage, charge, pledge, hypothecation, lien (statutory or otherwise), assignment, financial lease, title retention-agreement or arrangement, security interest or other encumbrance of any nature however arising, or any other security agreement or arrangement creating in favour of any creditor a right in respect of a particular property that is or could be prior to the right of any other creditor in respect of such property.

"Consumer Goods" has the meaning given to it in the PPSA.

"Event of Default" has the meaning set out in subsection 11(1).

"Money" has the meaning given to it in the PPSA or, if there is no such definition, means a medium of exchange authorized or adopted by the Parliament of Canada as part of the currency of Canada, or by a foreign government as part of its currency

"Obligations" means all present and future indebtedness and liability of every kind, nature and description (whether direct or indirect, joint or several, absolute or contingent, matured or unmatured) of the Borrower to OILC, wherever and however incurred and any unpaid balance thereof, including, without limitation, under or in respect of the Financing Agreement.

"Person" means any natural person or artificial body (including among others any firm, corporation or government).

"Personal Property" means personal property and includes among other things Inventory, Equipment, Receivables, Books and Records, Chattel Paper, Goods, Documents of Title, Instruments, Intangibles (including intellectual property), Money and Securities, and includes all Accessions to such property.

"Place of Business" means a location where the Borrower carries on business or where any of the Collateral is located (including any location described in Schedule AA).

"PPSA" means the *Personal Property Security Act, 1990* (Ontario), as such legislation may be amended, renamed or replaced from time to time (and includes all regulations from time to time made under such legislation).

"Receivables" means all debts, claims and choses in action (including among other things Accounts and Chattel Paper) - now or in the future due or owing to or owned by the Borrower.

"Receiver" means a receiver or a receiver and manager.

"Securities" has the meaning given to it in the PPSA or, if there is no such definition and the PPSA defines "security" instead, it means the plural of that term.

"Serial Number" means the number that the Person who manufactured or constructed a Serial Number Good permanently marked or attached to it for identification purposes or, if applicable

such other number as the PPSA stipulates as the serial number or vehicle information number to be used for registration purposes of such Serial Number Good.

"Serial Number Good" means a motor vehicle, trailer, mobile home, aircraft airframe, aircraft engine or aircraft propeller, boat or an outboard motor for a boat.

17. GENERAL

- (a) Reservation of the Last Day of any Lease. The Charges created by this Agreement do not extend to the last day of the term of any lease or agreement for lease; however, the Borrower will hold such last day in trust for OILC and, upon the exercise by OILC of any of its rights under this Agreement following Default, will assign such last day as directed by OILC.
- (b) Attachment of Security Interest. The Security Interests created by this Agreement are intended to attach (i) to existing Collateral when the Borrower signs this Agreement, and (ii) to Collateral subsequently acquired by the Borrower, immediately upon the Borrower acquiring any rights in such Collateral. The parties do not intend to postpone the attachment of any Security Interest created by this Agreement.
- (c) <u>Purchase-Money Security Interest.</u> If OILC gives value for the purpose of enabling the Borrower to acquire rights in or to any of the Collateral, the Borrower will in fact apply such value to acquire those rights (and will provide OILC with such evidence in this regard as OILC may require), and the Borrower grants to OILC, and OILC takes, a Purchase-Money Security Interest in such Collateral to the extent that the value is applied to acquire such rights. A certificate or affidavit of any of OILC's authorized representatives is admissible in evidence to establish the amount of any such value.
- (d) Entire Agreement. OILC has not made any representation or undertaken any obligation in connection with the subject matter of this Agreement other than as specifically set out in this Agreement, and in particular nothing contained in this Agreement will require OILC to make, renew or extend the time for payment of any loan or other credit accommodation to the Borrower or any other Person.
- (e) <u>Additional Security</u>. The Charges created by this Agreement are in addition and without prejudice to any other Charge now or later held by OILC. No Charge held by OILC will be exclusive of or dependent upon or merge in any other Charge, and OILC may exercise its rights under such Charges independently or in combination.
- (f) <u>Severability: Headings.</u> Any provision of this Agreement that is void or unenforceable in any jurisdiction is, as to that jurisdiction, ineffective to that extent without invalidating the remaining provisions of this Agreement. The headings in this Agreement are for convenience only and do not limit or extend the provisions of this Agreement.
- (g) <u>Interpretation</u>. When the context so requires, the singular will be read as the plural, and vice versa.
- (h) Copy of Agreement. The Borrower acknowledges receipt of a copy of this Agreement.

- (i) Notice. OILC may send to the Borrower, by prepaid regular mail addressed to the Borrower at the Borrower's address last known to OILC, copies of any document required by the PPSA to be delivered by OILC to the Borrower. Any document mailed in this manner will be deemed to have been received by the Borrower upon the earlier of actual receipt by the Borrower and the expiry of 10 days after the mailing date. A certificate or affidavit of any of OILC's authorized representatives is admissible in evidence to establish the mailing date.
- (j) Enurement; Assignment. This Agreement will enure to the benefit of and be binding upon (i) OILC, its successors and assigns, and (ii) the Borrower and the Borrower's heirs, executors, administrators, successors and permitted assigns. The Borrower will not assign this Agreement without OILC's prior written consent.

Schedule "AA"

The following are the Places of Business:

1. 500 Second Line East, Sault Ste. Marie, Ontario

SCHEDULE "H" INTERCREDITOR AGREEMENT

THIS AGREEMENT made as of the ____ day of November, 2011.

AMONGST:

ONTARIO INFRASTRUCTURE AND LANDS CORPORATION

(herein called the "Creditor")

- and -

ROYAL BANK OF CANADA

(herein called the "Bank")

- and -

PUC DISTRIBUTION INC.

(herein called the "Debtor")

WHEREAS the Debtor is and may hereafter become indebted to the Creditor and in connection therewith has granted to the Creditor various security interests in favour of the Creditor which security interests includes a general security agreement ("Security Agreement") in respect of which financing statement has or will been registered under the *Personal Property Security Act* (Ontario) ("PPSA") (which Security Agreement and any other security now or hereafter created and as it exists from time to time is hereinafter collectively called the "Credit Security");

AND WHEREAS the Debtor is or may become indebted to the Bank and in connection therewith has granted or will grant to the Bank a Security Agreement in favour of the Bank, including a general security agreement in respect of which a financing statement has been be registered under the PPSA (Financing Statement Registration No. 20040204 1945 1531 7048) (which Security Agreement and any other security nor or hereafter created and as it exists from time to time is hereinafter collectively called the "Bank Security");

AND WHEREAS the parties hereto have agreed upon certain priorities as hereinafter described;

AND WHEREAS the Debtor has agreed that it will maintain and deal with its assets in accordance with the provisions hereof;

NOW THEREFORE THIS AGREEMENT WITNESSETH that in consideration of the mutual terms and conditions herein contained, and other good and valuable consideration (the receipt and sufficiency of which is hereby acknowledged by the parties hereto), the parties hereto agree as follows:

1. The Creditor hereby consents to the Bank Security and postpones and subordinates the Creditor Security in all respects to and in favour of the Bank Security, and acknowledges that the Bank Security ranks and will continue to rank in priority to the Creditor Security in respect of all of the personal property and assets of the Debtor covered by the Bank

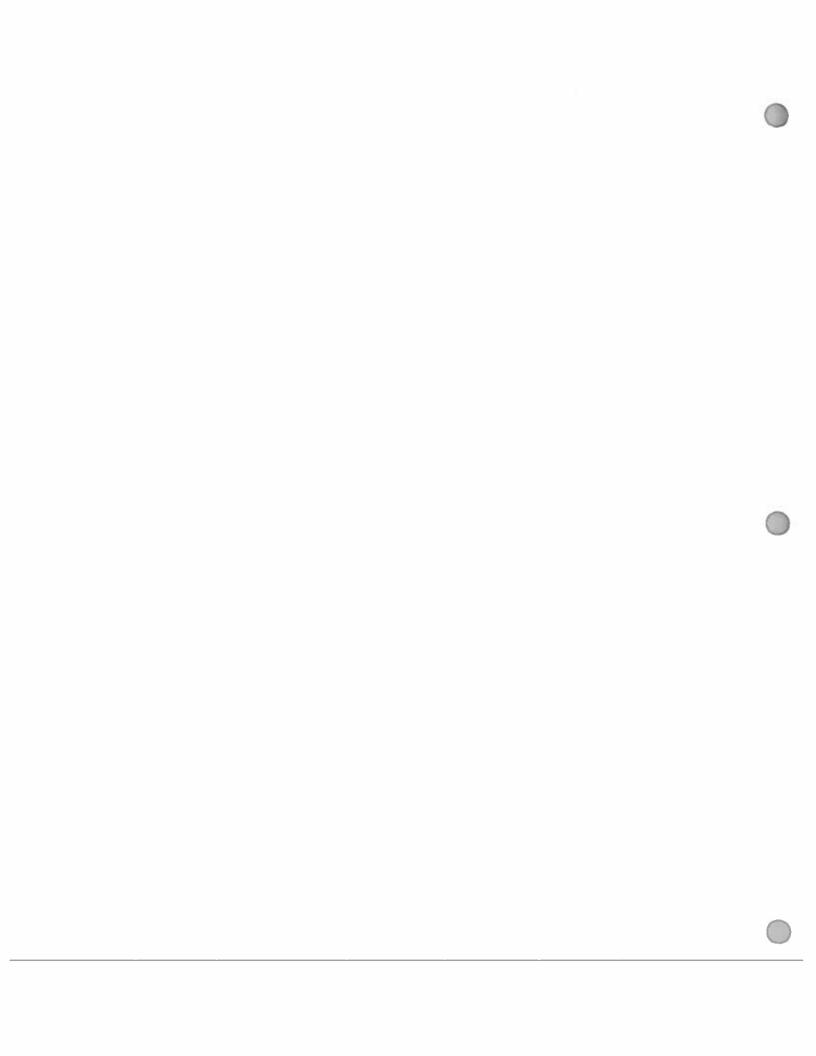
Security provided that the priority of the Bank Security shall be limited to a standby letter of credit in the principal maximum amount not to exceed \$5,000,000.00 together with accrued and unpaid interest and all reasonable costs of realization.

- 2. The Bank hereby consents to the Creditor Security and agrees that in respect of its standby letter of credit, it shall obtain written consent of the Creditor if the Borrower is to increase the present credit limit of \$5,000,000.00. The Bank agrees that the standby letter of credit is to be used for the exclusive purpose of providing required prudential support for the Borrower's electricity purchases through the Independent Electricity System Operator (the "IESO") and provided such increase is required by the IESO. The Borrower shall notify the Creditor in writing in the event that this occurs.
- 3. The priorities herein expressed will have effect regardless of the order of perfection or attachment of the Bank Security or the Creditor Security and regardless of the order of crystallization of any floating charge contained in the Creditor Security and regardless of the order of registration or any security documents by the Bank or the Creditor.
- 4. The Debtor hereby confirms to and agrees with the Bank and the Creditor that so long as the Debtor remains indebted to the Bank and the Creditor, it will stand possessed of its assets so charged for the Bank and the Creditor in accordance with their respective interests and priorities as herein set forth.
- 5. Nothing contained in the said Agreement shall in any way prejudice or diminish or otherwise affect the respective rights of the Bank and the Creditor against the Debtor or prejudice, diminish or otherwise affect in any manner whatsoever the respective rights of the bank and the Creditor against third parties, nor shall any third party be entitled to, or to claim the benefit of, this Agreement or of any subordination or priority provided for herein, and nothing herein shall be construed as conferring any rights upon any person not a party to this Agreement.
- 6. Each of the Bank, the Creditor and the Debtor will do, perform, execute and deliver all acts, deeds and documents as may be necessary from time to time to give full force and effect to the intent of this Agreement; provided, however, that no consent of the Debtor shall be necessary to any amendment of the terms hereof by the Bank and the Creditor unless the interests of the Debtor are directly affected thereby.
- 7. This Agreement shall enure to the benefit of and be binding upon the parties hereto and their respective successors and assigns, provided that neither the Bank nor the Creditor will assign or transfer any or all of the security held or to be held by it or any of its rights thereunder relating to the undertaking and assets of the Debtor unless and until the proposed assignee or transferee shall have delivered to the other parties hereto a written agreement to be bound by the provisions hereof to the same extent as the assignor.
- 8. This Agreement shall be governed and construed in accordance with the laws of the Province of Ontario.

IN WITNESS WHEREOF the parties hereto have executed this Agreement as of the day and year first above written.

ROYAL BANK OF CANADA

By:	
Name: Title:	
By:	
Name: Title:	
	I/We have authority to bind the Corporation
	RIO INFRASTRUCTURE AND LANDS PRATION
Ву:	
Name:	Bill Ralph
Title:	Chief Risk Officer
	I have authority to bind the Corporation
PUC DIS	STRIBUTION INC.
By:	
Name:	
Title:	
By:	
Name: Title:	
	I/We have authority to bind the Corporation



GENERAL SECURITY AGREEMENT

For valuable consideration the undersigned (the "Borrower") agrees with Ontario Infrastructure And Lands Corporation ("OILC") as follows:

1. GRANT OF SECURITY INTEREST

As general and continuing security for the payment and performance when due of all Obligations, the Borrower hereby mortgages, charges and assigns to OILC, and grants to OILC, and OILC takes, a Security Interest in the property described in the following paragraphs of this section, and in all property described in any schedules, documents or listings that the Borrower may from time to time sign and provide to OILC in connection with this Agreement, and in all present and future Accessions to, and all Proceeds of, any such property (collectively, the "Collateral") as a general and continuing collateral security for the due payment of the obligations payable under the Financing Agreement (the "Financing Agreement") dated and effective as of November _____, 2011 and made between the Borrower and Ontario Infrastructure And Lands Corporation:

- (a) Accounts Receivable. All debts, book debts, accounts, claims, demands, money and choses in action, including without limitation, all claims against Her Majesty the Queen in right of Canada or any Province (other than Ontario) or Territory and all claims and benefits under any insurance policies;
- (b) Inventory. All inventory, including, without limitation, all goods, merchandise, raw materials, goods in process, finished goods and other tangible personal property now or hereafter held for sale, lease or resale or that are to be furnished or have been furnished under a contract of service or that are used or consumed in the business of the Borrower;
- (c) Equipment. All goods which are not inventory or consumer goods, including, without limitation, all fixtures, equipment, machinery, vehicles and other tangible personal property;
- (d) Chattel Paper, Instruments, Securities etc. All chattel paper, instruments, warehouse receipts, bills of lading and other documents of title, whether negotiable or non-negotiable, shares, stock, warrants, bonds, debentures, debenture stock and other securities;

- (e) Intangibles. All intangibles, including, without limitation, all contractual rights, goodwill, patents, trade-marks, copyrights, industrial designs and other industrial or intellectual property or rights therein;
- (f) Books and Accounts, etc. All books, accounts, invoices, letters, papers, writings, certificates, receipts, documents and other records and data in any form or medium evidencing, representing, creating, giving rise to any rights in respect of or otherwise relating to the property described in paragraphs (a) to (e) inclusive;
- (g) Real Property. All real and immovable property, wherever situate, and all buildings, structures, fixtures, hereditaments and appurtenances thereon or relating thereto; and
- (h) **Proceeds.** All property in any form derived directly or indirectly from any dealing with any undertaking or property subject to the Security Interest or that indemnifies or compensates for such undertaking or property being destroyed, damaged, expropriated, stolen or lost and proceeds or proceeds whether of the same type or kind as the original proceeds.

2. GOVERNING LAW

This Agreement is governed by the laws of Ontario.

PUC DISTRIBUTION INC.

By:

Name: H.J. Brian Curran

Title: President

Ву:

Name: Terry Greco

Title: Treasurer

c/s

We have authority to bind the Corporation.

ADDITIONAL TERMS AND CONDITIONS. THE ADDITIONAL TERMS AND CONDITIONS (INCLUDING ANY SCHEDULES) ON THE FOLLOWING PAGES FORM PART OF THIS AGREEMENT.

The Borrower has signed this Agreement on November <u>10</u>, 2011.

GENERAL SECURITY AGREEMENT ADDITIONAL TERMS AND CONDITIONS

3. FINANCING AGREEMENT

Reference is hereby expressly made to the Financing Agreement and all instruments supplemental thereto for a statement and description of, among other things, the liability of the Borrower for payment of the Obligations, the terms, conditions, covenants and warranties upon which the Obligations are issued and held, and the rights and remedies of OILC, all to the same effect as if the provisions of the Financing Agreement were herein set out.

4. PLACES OF BUSINESS

The Borrower represents and warrants that the locations of all existing Places of Business are specified in Schedule AA. The Borrower will promptly notify OILC in writing of any additional Places of Business as soon as they are established. Subject to Section 5, the Collateral will at all times be kept at the Places of Business and will not be removed without OILC's prior written consent.

5. COLLATERAL FREE OF CHARGES

The Borrower represents and warrants that the Collateral is, and agrees that the Collateral will at all times be free, of any Charge or trust except in favour of OILC or incurred with OILC's prior written consent. OILC may, but will not have to, pay any amount or take any action required to remove or redeem any unauthorized Charge. The Borrower will immediately reimburse OILC for any amount so paid and will indemnify OILC in respect of any action so taken.

6. USE OF COLLATERAL

The Borrower will not, without OILC's prior written consent, sell, lease or otherwise dispose of any of the Collateral (other than Inventory, which may be sold, leased or otherwise disposed of in the ordinary course of the Borrower's business). All Proceeds of the Collateral (including among other things received in respect of Receivables), whether or not arising in the ordinary course of the Borrower's business, will be received by the Borrower as trustee for OILC and will be immediately paid to OILC.

7. INSURANCE

The Borrower will keep the Collateral insured to its full insurable value against loss or damage by fire and such other risks as are customarily insured for property similar to the Collateral (and against such other risks as OILC may reasonably require). At OILC's request, all policies in respect of such insurance will contain a loss payable clause in favour of OILC and in any event the Borrower assigns all proceeds of insurance on the Collateral to OILC. The Borrower will, from time to time at OILC's request, deliver such

policies (or satisfactory evidence of such policies) to OILC. If the Borrower does not obtain or maintain such insurance, OILC may, but will not have to, do so. The Borrower will immediately reimburse OILC for any amount so paid. The Borrower will promptly give OILC written notice of any loss or damage to all or any part of the Collateral.

8. INFORMATION AND INSPECTION

The Borrower will from time to time immediately give OILC in writing all information requested by OILC relating to the Collateral, the Places of Business, and the Borrower's financial or business affairs. The Borrower will promptly advise OILC of the Serial Number, model year, make and model of each Serial Number Good at any time included in the Collateral that is held as Equipment, including in circumstances where the Borrower ceases holding such Serial Number Good as Inventory and begins holding it as Equipment. OILC may from time to time inspect any Books and Records and any Collateral, wherever located. For that purpose OILC may, without charge, have access to each Place of Business and to all mechanical or electronic equipment, devices and processes where any of them may be stored or from which any of them may be retrieved. The Borrower authorizes any Person holding any Books and Records to make them available to OILC, in a readable form upon request by OILC.

9. RECEIVABLES

If the Collateral includes Receivables, OILC may advise any Person who is liable to make any payment to the Borrower of the existence of this Agreement. OILC may from time to time confirm with such Persons the existence and the amount of the Receivables. Upon an Event of Default, OILC may collect and otherwise deal with the Receivables in such manner and upon such terms, as OILC considers appropriate.

10. RECEIPTS PRIOR TO DEFAULT

Until an Event of Default, all amounts received by OILC as Proceeds of the Collateral will be applied on account of the Obligations in such manner and at such times as OILC may consider appropriate or, at OILC's option, may be held unappropriated in a collateral account or released to the Borrower.

11. DEFAULT

- (1) Events of Default. "Event of Default" means any of the events described in paragraph 13(c) of the Financing Agreement. In case an Event of Default shall occur and be continuing, the full unpaid principal amount together with interest accrued thereon of any obligations outstanding payable under the Financing Agreement at the time of the occurrence, may become or be declared due before stated maturity by OILC.
- (2) Additional Rights upon Default. Upon the occurrence of any Event of Default, OILC and a Receiver, as applicable, will to the extent permitted by law have the following additional rights:

- (a) Appointment of Receiver. OILC may by instrument in writing appoint any Person as a Receiver of all or any part of the Collateral. OILC may from time to time remove or replace a Receiver, or make application to any court of competent jurisdiction for the appointment of a Receiver. Any Receiver appointed by OILC will (for purposes relating to responsibility for the Receiver's acts or omissions) be considered to be the Borrower's agent. OILC may from time to time fix the Receiver's remuneration and the Borrower will pay OILC the amount of such remuneration. OILC will not be liable to the Borrower or any other Person in connection with appointing or not appointing a Receiver or in connection with the Receiver's actions or omissions.
- (b) Dealings with the Collateral. OILC or a Receiver may take possession of all or any part of the Collateral and retain it for as long as OILC or the Receiver considers appropriate, receive any rents and profits from the Collateral, carry on (or concur in carrying on) all or any part of the Borrower's business or refrain from doing so, borrow on the security of the Collateral, repair the Collateral, process the Collateral, prepare the Collateral for sale, lease or other disposition, and sell or lease (or concur in selling or leasing) or otherwise dispose of the Collateral on such terms and conditions (including among other things by arrangement providing for deferred payment) as OILC or the Receiver considers appropriate. OILC or the Receiver may (without charge and to the exclusion of all other Persons including the Borrower), enter upon any Place of Business.
- (c) <u>Realization</u>. OILC or a Receiver may use, collect, sell, lease or otherwise dispose of, realize upon, release to the Borrower or other Persons and otherwise deal with, the Collateral in such manner, upon such terms (including among other things by arrangement providing for deferred payment) and at such times as OILC or the Receiver considers appropriate. OILC or the Receiver may make any sale, lease or other disposition of the Collateral in the name of and on behalf of the Borrower or otherwise.
- (d) Application of Proceeds After Default. All Proceeds of Collateral received by OILC or a Receiver may be applied to discharge or satisfy any expenses (including among other things the Receiver's remuneration and other expenses of enforcing OILC's rights under this Agreement), Charges, borrowings, taxes and other outgoings affecting the Collateral or which are considered advisable by OILC or the Receiver to preserve, repair, process, maintain or enhance the Collateral or prepare it for sale, lease or other disposition, or to sell, lease or otherwise dispose of the Collateral. The balance of such Proceeds will be applied to the Obligations in such manner and at such times as OILC considers appropriate and thereafter will be accounted for as required by law.

- (e) Other Legal Rights. Before and After Default. OILC will have in addition to the rights specifically provided in this Agreement, the rights of a secured party under the PPSA, as well as the rights recognized at law and in equity. No right will be exclusive of or dependent upon or merge in any other right, and one or more of such rights may be exercised independently or in combination from time to time.
- (f) <u>Deficiency</u>. The Borrower will remain liable to OILC for payment of any obligations under the Financing Agreement that are outstanding following realization of all or any part of the Collateral.

12. OILC NOT LIABLE

OILC will not be liable to the Borrower or any other Person for any failure or delay in exercising any of its rights under this Agreement (including among other things any failure to take possession of, collect, or sell, lease or otherwise dispose of any Collateral). None of OILC, a Receiver or any agent of OILC is required to take, or will have any liability for any failure to take or delay in taking, any steps necessary or advisable to preserve rights against other Persons under any Chattel Paper, Securities or Instrument in possession of OILC, a Receiver or OILC's agent.

13. CHARGES AND EXPENSES

The Borrower agrees to pay on demand all costs and expenses incurred (including among other things legal fees on a solicitor and client basis) and fees charged by OILC in connection with obtaining or discharging this Agreement or establishing or confirming the priority of the Charges created by this Agreement or by law, compliance with any demand by any Person under the PPSA to amend or discharge any registration relating to this Agreement, and by OILC or any Receiver in exercising any remedy under this Agreement (including among other things, repairing, processing, preparing for disposition and disposing of the Collateral by sale, lease or otherwise) and in carrying on the Borrower's business. All such amounts will bear interest from time to time at the highest interest rate then applicable to any of the Obligations, and the Borrower will reimburse OILC upon demand for any amount so paid.

14. FURTHER ASSURANCES

The Borrower will from time to time immediately upon request by OILC take such action (including among other things the signing and delivery of financing statements and financing change statements, other schedules, documents or listings describing property included in the Collateral, further assignments and other documents, and the registration of this Agreement) as OILC may require in connection with the Collateral or as OILC may consider necessary to give effect to this Agreement. If permitted by law, the Borrower waives the right to sign or receive a copy of any financing statement or financing change statement, or any statement issued by any registry that confirms any registration of a financing statement or financing change statement, relating to this Agreement. The Borrower irrevocably appoints the Senior Vice President, Infrastructure

Lending and Chief Financial Officer of OILC as the Borrower's attorney (with full powers of substitution and delegation) to sign, upon an Event of Default, all documents required to give effect to this section. Nothing in this section affects the right of OILC as secured party, or any other Person on OILC's behalf, to sign and file or deliver (as applicable) all such financing statements, financing change statements, notices, verification agreements and other documents relating to the Collateral and this Agreement as OILC or such other Person considers appropriate.

15. DEALINGS BY OILC

OILC may from time to time increase, reduce, discontinue or otherwise vary the Borrower's credit facilities, grant extensions of time and other indulgences, take and give up any Charge, abstain from taking, perfecting or registering any Charge, accept compositions, grant releases and discharges and otherwise deal with the Borrower, Borrowers of the Borrower, guarantors and others, and with the Collateral and any Charges held by OILC, as OILC considers appropriate without affecting the Borrowers obligations to OILC or OILC's rights under this Agreement.

16. DEFINITIONS IN THIS AGREEMENT

"Accessions", "Account", "Chattel Paper", "Collateral", "Document of Title", "Equipment", "Goods", "Instrument", "Intangible", "Inventory", "Proceeds", "Purchase-Money Security Interest" and "Security Interest" have the respective meanings given to them in the PPSA.

"Books and Records" means all books, records, files, papers, disks, documents and other repositories of data recording, evidencing or relating to the Collateral to which the Borrower (or any Person on the Borrower's behalf) has access.

"Charge" means any mortgage, charge, pledge, hypothecation, lien (statutory or otherwise), assignment, financial lease, title retention-agreement or arrangement, security interest or other encumbrance of any nature however arising, or any other security agreement or arrangement creating in favour of any creditor a right in respect of a particular property that is or could be prior to the right of any other creditor in respect of such property.

"Consumer Goods" has the meaning given to it in the PPSA.

"Event of Default" has the meaning set out in subsection 11(1).

"Money" has the meaning given to it in the PPSA or, if there is no such definition, means a medium of exchange authorized or adopted by the Parliament of Canada as part of the currency of Canada, or by a foreign government as part of its currency

"Obligations" means all present and future indebtedness and liability of every kind, nature and description (whether direct or indirect, joint or several, absolute or contingent, matured or unmatured) of the Borrower to OILC, wherever and however incurred and

any unpaid balance thereof, including, without limitation, under or in respect of the Financing Agreement.

"Person" means any natural person or artificial body (including among others any firm, corporation or government).

"Personal Property" means personal property and includes among other things Inventory, Equipment, Receivables, Books and Records, Chattel Paper, Goods, Documents of Title, Instruments, Intangibles (including intellectual property), Money and Securities, and includes all Accessions to such property.

"Place of Business" means a location where the Borrower carries on business or where any of the Collateral is located (including any location described in Schedule AA).

"PPSA" means the *Personal Property Security Act*, 1990 (Ontario), as such legislation may be amended, renamed or replaced from time to time (and includes all regulations from time to time made under such legislation).

"Receivables" means all debts, claims and choses in action (including among other things Accounts and Chattel Paper) - now or in the future due or owing to or owned by the Borrower.

"Receiver" means a receiver or a receiver and manager.

"Securities" has the meaning given to it in the PPSA or, if there is no such definition and the PPSA defines "security" instead, it means the plural of that term.

"Serial Number" means the number that the Person who manufactured or constructed a Serial Number Good permanently marked or attached to it for identification purposes or, if applicable such other number as the PPSA stipulates as the serial number or vehicle information number to be used for registration purposes of such Serial Number Good.

"Serial Number Good" means a motor vehicle, trailer, mobile home, aircrast airsrame, aircrast engine or aircrast propeller, boat or an outboard motor for a boat.

17. GENERAL

- (a) Reservation of the Last Day of any Lease. The Charges created by this Agreement do not extend to the last day of the term of any lease or agreement for lease; however, the Borrower will hold such last day in trust for OILC and, upon the exercise by OILC of any of its rights under this Agreement following Default, will assign such last day as directed by OILC.
- (b) Attachment of Security Interest. The Security Interests created by this Agreement are intended to attach (i) to existing Collateral when the Borrower signs this Agreement, and (ii) to Collateral subsequently acquired by the Borrower, immediately upon the Borrower acquiring any rights in such Collateral. The

- parties do not intend to postpone the attachment of any Security Interest created by this Agreement.
- (c) <u>Purchase-Money Security Interest.</u> If OILC gives value for the purpose of enabling the Borrower to acquire rights in or to any of the Collateral, the Borrower will in fact apply such value to acquire those rights (and will provide OILC with such evidence in this regard as OILC may require), and the Borrower grants to OILC, and OILC takes, a Purchase-Money Security Interest in such Collateral to the extent that the value is applied to acquire such rights. A certificate or affidavit of any of OILC's authorized representatives is admissible in evidence to establish the amount of any such value.
- (d) Entire Agreement. OILC has not made any representation or undertaken any obligation in connection with the subject matter of this Agreement other than as specifically set out in this Agreement, and in particular nothing contained in this Agreement will require OILC to make, renew or extend the time for payment of any loan or other credit accommodation to the Borrower or any other Person.
- (e) <u>Additional Security</u>. The Charges created by this Agreement are in addition and without prejudice to any other Charge now or later held by OILC. No Charge held by OILC will be exclusive of or dependent upon or merge in any other Charge, and OILC may exercise its rights under such Charges independently or in combination.
- (f) <u>Severability: Headings.</u> Any provision of this Agreement that is void or unenforceable in any jurisdiction is, as to that jurisdiction, ineffective to that extent without invalidating the remaining provisions of this Agreement. The headings in this Agreement are for convenience only and do not limit or extend the provisions of this Agreement.
- (g) <u>Interpretation</u>. When the context so requires, the singular will be read as the plural, and vice versa.
- (h) Copy of Agreement. The Borrower acknowledges receipt of a copy of this Agreement.
- (i) Notice. OILC may send to the Borrower, by prepaid regular mail addressed to the Borrower at the Borrower's address last known to OILC, copies of any document required by the PPSA to be delivered by OILC to the Borrower. Any document mailed in this manner will be deemed to have been received by the Borrower upon the earlier of actual receipt by the Borrower and the expiry of 10 days after the mailing date. A certificate or affidavit of any of OILC's authorized representatives is admissible in evidence to establish the mailing date.
- (j) Enurement; Assignment. This Agreement will enure to the benefit of and be binding upon (i) OILC, its successors and assigns, and (ii) the Borrower and the

Borrower's heirs, executors, administrators, successors and permitted assigns. The Borrower will not assign this Agreement without OILC's prior written consent.

Schedule "AA"

The following are the Places of Business:

500 Second Line East, Sault Ste. Marie, Ontario

PRE-AUTHORIZED DEBIT ("PAD") AND ACCOUNT FOR DEPOSIT PUC DISTRIBUTION INC. ELECTRIC CORPORATION

(1) Account Holder Information
Full Legal Name: PUC Distribution Inc.
Exact account name: Puc Distribution Inc.
Address: 765 Queen St. East City: South Ste. Marie
Province: 01 Postal Code: P6A 6P2 Phone #: 705 - 759 - 6500
(2) Financial Institution Information (Note: Please attach VOID cheque)
(i) Inflow of Deposits
Name of Financial Institution: Royal Bank Address: 602 Queen St. East City: Sault Ste. Murie
Address: 602 City: Say 17 310. Fig. 1
Province: 00 Postal Code: 16A 2A4 Phone #: 705-759-7000
Transit #: 04362 Institution #: 003 Account #: 1002724
(ii) Outflow of Pre-Authorized Debit
Same as above
☐ If different from above fill out banking information below
Name of Financial Institution:
Address:City:
Province:Postal Code:Phone #:
Transit #:lnstitution #:Account #:

Sample of the numbering at the bottom of a cheque

001234	01234 - 001		111-222-3
Û	仑	Ġ	Û
Cheque #	Transit #	Institution #	Account #

SCHEDULE "C"

PRE-AUTHORIZED DEBIT ("PAD") AND ACCOUNT FOR DEPOSIT PUC DISTRIBUTION INC.

Attach VOID Cheque Here:

PUC Distribution Inc. 765 Queen St. E. ROYAL Ste. Marie, On The order of ROYAL BANK OF CANADA MANN BRANCH 602 QUEEN ST. E. SAULT STE. MARIE, ON PSA 2A4	DATE 2 0 Y Y Y Y M M D D S DOLLARS A SEEDING TOO
## 997497## ##04362##003## }	00m 27 2m 4ll ^a
F1 25 11 40351	

1. Purpose of Debits

[X] Business PAD

2. Pre Notification of Amounts

Fixed Amounts: The Company will provide written notice of the amount to be debited and the date of the debit at least ten (10) calendar days before the date of the first debit and every time there is a change in the amount or payment date.

Variable Amounts: The Company will provide written notice of each amount to be debited and the date of the debit at least ten (10) calendar days before the date of each debit.

The Customer and Company agree to waive the above pre notification requirements.

. 0 -

Authorized Signature of Customer:	Jo Jame
Authorized Signature of Customer:	PUC DISTRIBUTION INC. PUC DISTRIBUTION INC.
Authorized Signature of Company:	OIL C

3. Rights of Dispute

The Customer may dispute a debit under the following conditions: (i) the debit was not drawn in accordance with this Authorization; (ii) this Authorization was revoked or cancelled; or (iii) prenotification (as set out in paragraph 2 above) was not received.

In order to be reimbursed, the Customer must complete a Declaration Form at the above indicated branch of the Bank up to and including ten (10) calendar days, after the date on which the debit in dispute was posted to the Customer's account.

The Customer acknowledges that disputes after the above noted time limitations are matters to be resolved solely between the Company and Customer.

4. Terms of Authorization to Debit the Above Account

The Customer authorizes the Company to debit the above account(s) in the amount of (intentionally left blank) for payments payable to the Company in respect of its indebtedness to OILC as further identified in the Financing Agreement between the Company and the Customer.

The Bank is not required to verify that any debits drawn by the Company are in accordance with this Authorization or the agreement made between the Customer and the Company.

This authorization is to remain in effect until the Company has received written notification from the Customer of its change or termination. This notification must be received at least thirty (30) days before the next scheduled debit by the Company from the account(s) noted above. The Customer may obtain a sample cancellation form, or more information on the right to cancel a PAD Agreement by visiting www.cdnpay.ca. This Authorization applies only to a method of payment and cancellation of this Authorization does not mean that the Customer's contractual obligations to the Company are ended.

The Customer will notify the Company promptly in writing if there is any change in the above account information.

Ontario Infrastructure And Lands Corporation 777 Bay Street, 9th Floor Toronto, ON M5G 2C8 Attention: Loan Operations Manager

The Customer has certain recourse rights if any debit does not comply with this agreement. For example, the Customer has the right to receive reimbursement for any PAD that is not authorized or is not consistent with this PAD. To obtain more information on the Customer's recourse rights, the Customer can visit www.cdnpay.ca.

Any delivery of this Authorization to the Company constitutes delivery by the Customer to the Bank. It is warranted by the Customer that all persons whose signatures are required to sign on the above account have signed this Authorization. The Customer acknowledges receipt of a signed copy of this Authorization.

Signature(s) or Authorized Signature(s) of Account Holder(s)

(Date)

NO 18/11

Signature(s) or Authorized Signature(s) of Account Holder(s)

Curn

(Date)

Infrastructure Ontario

777 Bay Street, 9th Floor Toronto, Onturio M5G 2C8 www.infrastructureontario.ca

Infrastructure Ontario

777, rue Bay, 9º étage Toronto, Ontario M5G 2C8 www.infrastructureontario.ca



September 6, 2013

VIA E-MAIL

PUC Distribution Inc. 756 Queen Street East Sault Ste. Marie, ON P6A 6P2

Attention: Mr. Terry Greco, Vice-President Financial Services

Dear Sir:

Re: Amendment of Financing Agreement

This purpose of this letter is to amend financing agreement No. 10Puc9047510117FA dated November 10, 2011 ("Agreement") between PUC DISTRIBUTION INC. (the "Borrower") and Ontario Infrastructure and Lands Corporation ("Infrastructure Ontario").

Section 19(b) of the Agreement stipulates that any changes to the Agreement shall be by written amendment signed by the parties. We therefore propose that the Agreement be amended as follows:

1. Section 1(w) is deleted in its entirety and replaced with the following:

"Facility Termination Date" means October 1, 2013 or the date on which the obligations of OILC hereunder have been terminated pursuant to paragraph 13(b) or 13(c) hereof.

2. In all other respects and except as expressly amended hereunder, any and all terms of the Agreement and subsequent amendments, shall remain in full force and effect.

Please indicate your acceptance of this amendment to the Agreement by signing below and returning a copy for Infrastructure Ontario's records.

> ONTARIO INFRASTRUCTURE AND LANDS CORPORATION

By:

Title: Chief Administrative Officer Komathle Wulf Chief Financial Officer

By:

Name:

Title: Vice-President, Internal Audit and Risk

Management

We have authority to bind the Corporation

PUB DISTRIBUTION INC.

Title:

Name:

Title: Treasurer

I/We have authority to bind the Corporation

Attachment 5-VECC-39 - IO Loan 3



December 12 2014

PUC Distribution Inc. 500 Second Line E. Sault Ste. Marie, Ontario P6A 6P2

Attention: Mr. Terry Greco

Dear Mr. Greco,

We are pleased to offer PUC Distribution Inc. (the "Borrower") the following credit facilities, subject to Ontario Infrastructure and Lands Corporation's (the "Lender") provisions set out below, standard terms and conditions (the "Standard Terms"), and any schedules and appendices attached hereto (collectively, the "Agreement"). This Agreement is effective as of the date first above written and replaces and supersedes the term sheet dated August 29, 2014 between the Lender and the Borrower. Unless stated otherwise, all dollar amounts are in Canadian currency. All capitalized terms not defined herein shall have the meaning attributed thereto in the Standard Terms.

1.	Borrower:	PUC Distribution Inc. (the "Borrower")
2.	Lender:	Ontario Infrastructure and Lands Corporation (the "Lender")
3.	Guarantor:	PUC Inc. (the "Guarantor")
4.	Loan Amount:	\$15,000,000 (the "Committed Amount")
5.	Credit Facilities:	a) Construction Loan: Non-revolving floating rate construction loan up to the aggregate maximum principal amount of the Committed Amount (the "Construction Loan").
		b) Term Loan: Non-revolving fixed rate term loan up to the aggregate maximum principal amount of the Committed Amount, to be repaid over a twenty-five (25) amortization period (the "Term Loan").
6.	Purpose:	a) Construction Loan: To finance the Borrower's 2014 Capital Works Program and to replenish reserves used to fund completed Infrastructure Renewal Projects as described within Appendix #1 (the "Project").
		 b) Term Loan: To provide long-term financing for the Project in repayment of the Construction Loan and/or to provide standalone long-term financing for the Project. The maximum aggregate principal amount which may be outstanding at any time under both the Construction Loan and the Term Loan cannot exceed the Committed Amount.
7.	Credit Facility Maturity Dates:	a) Construction Loan: One (1) year after the date of the initial Construction Loan Advance, subject to acceleration by the Lender in accordance with the Standard Terms (the "Construction Loan Maturity Date"). Conversion of

	the Construction Loan to the Term Loan, if applicable, must occur on o prior to the Construction Loan Maturity Date. b) Term Loan: Twenty-five (25) years after the date of the Term Loan Advance, subject to acceleration by the Lender in accordance with the Standard Terms (the "Term Loan Maturity Date"). Any and all amounts owing under the Term Loan must be repaid in full no later than the Term Loan Maturity Date.
8. Interest Rates & Repayment:	 a) Construction Loan: i. Floating interest rate as posted on the Lender's website (www.infrastructureontario.ca) with interest rates subject to change without notice. ii. Interest only monthly payment. iii. The Construction Loan is a non-revolving facility and no amounts repaid under the Construction Loan may be re-borrowed. Term Loan: i. Fixed interest rate as posted on the Lender's website (www.infrastructureontario.ca) as confirmed by the Lender to the Borrower under the Term Loan. Such fixed interest rate shall be based on the Lender's cost of funds plus the Lender's prevailing spread assigned to the Borrower's sector for program delivery costs and risks. ii. Blended payments of principal and interest to be paid monthly. iii. The Term Loan is a non-revolving facility and no amounts repaid under the Term Loan may be re-borrowed.
9. Drawdown Procedure:	 a) Construction Loan: Lender advances shall be made on either on the 1st or 15th day of the month and shall be based on a work in place and cost to complete basis. The Borrower shall deliver a Drawdown Notice, in form and in substance satisfactory to the Lender, no later than 20 days prior to the requested Advance date. b) Term Loan: Conversion of Construction Loan Advances shall be made either on the 1st or 15th day of the month. The Borrower shall deliver a Conversion Notice, in form and in substance satisfactory to the Lender, requesting a conversion of Construction Loan Advances to a Term Loan Advance no later than 60 days prior to the Conversion Date.
	The following security shall be provided to support all present and future indebtedness and liability of the Borrower, and shall be registered in first position unless otherwise noted below, and shall be on the Lender's standard form, supported by resolutions and legal opinions, all acceptable to the Lender: a) 4th Ranking General Security Agreement (the "GSA") registered under the Personal Property Security Act, 1990 ("PPSA") ranking behind the 1st ranking GSA registered by RBC and the 2nd and 3rd ranking GSAs previously registered by the Lender; b) Inter-creditor agreement between the Borrower's operating bank ("RBC")

	and the Lender, in which RBC agrees that:
	 i. the Lender's written permission will be required to increase the limit of the Borrower's credit facilities with RBC;
	 ii. the Lender's written permission will be required to increase the limit of the Letter of Guarantee provided RBC agrees that the increase is required by the Independent Electricity System Operator ("IESO") and the increase is pursuant to the Borrower's normal course of business;
	c) Guarantee and Postponement of Claims from the Guarantor;
	d) Assignment of Shares of the Borrower from the Guarantor,
	e) Certificate of Insurance with the Lender added as a loss payee; and
	f) all other security documentation as may be required from time to time in the sole discretion of the Lender to protect the interests of the Lender.
	All of the above security shall be referred to collectively as the "Lender Security".
11. Additional Conditions Precedent - First Advance:	The Borrower shall provide to the Lender's satisfaction prior to the first drawdown under the Construction Loan (each a "Construction Loan Advance"), in addition to the conditions precedent contained within the Standard Terms, the following conditions precedent with all costs paid from the account of the Borrower:
No.	 a) The Borrower shall deliver a copy of the services contract executed between PUC Services Inc. and the Borrower that is currently in force ("Services Contract"); b) Capital Expenditure Plan with a 5 year budget prepared by the Borrower and detailed in 1 year increments; and c) All Advances are subject to the Lender completing its satisfactory review of the Borrower's financial position and confirmation that the covenants outlined herein and in the Standard Terms are complied with.
12. Additional Conditions Precedent - Advances	The Borrower shall provide to the Lender's satisfaction prior to any drawdown under the Term Loan (each a "Term Loan Advance"), in addition to the conditions precedent within the Standard Terms, the following conditions precedent with all costs paid from the account of the Borrower:
under Term Loan:	 a) Capital Expenditure Plan with a 5 year budget prepared by the Borrower and detailed in 1 year increments.
	 All Advances are subject to the Lender completing its satisfactory review of the Borrower's financial position and covenants within this agreement.
	 c) Any other conditions precedent as determined by the Lender in its reasonable discretion.
13. Evidence of Indebtedness:	The Lender shall record the principal amount of the Advances, the payment of principal and interest on account of the Advances, and all other amounts becoming due to the Lender under this Agreement. The Lender's accounts and records shall constitute, in the absence of manifest error, prima facie evidence of the indebtedness of the Borrower under the credit facilities. For each Term Loan Advance, the Borrower shall provide a promissory note in favour of the Lender

14.5	which shall include the scheduled dates for payments of principal and interest.
14. Representations and Warranties:	The Borrower shall and is deemed to make the representations and warranties a set out in the Standard Terms.
15. Events of Default:	The Lender may accelerate the payment of principal and interest under an committed credit facility hereunder and/or terminate any undrawn portion of an committed credit facility hereunder, at any time after the occurrence of an Event of Default, including one of the following additional Events of Default: a) Loss of OEB licence.
16. Additional Positive Covenants:	The Borrower shall observe, and shall ensure that its subsidiaries observe, the following positive covenants, in addition to those set out in the Standard Terms:
Covenants:	 a) maintain insurance on its properties and assets and for the operation of its business in such amounts and against such risks as described in the Standard Terms;
	 carry on its operations under Applicable Laws, regulations, directives are market rules as established by the IESO, the Ontario Energy Board ("OEB") and/or any other regulatory body at all times;
	c) Capital Expenditure Budget - the Borrower shall have identified sufficient sources of funds to pay for the following year's planned capital expenditures related to the Project as detailed in the Capital Expenditure Plan;
	make payments on all required taxes including income and property taxes, statutory dues and levies and all other applicable fees. The Borrower shall notify the Lender immediately of any failure to make such payments when due;
	e) Certain Changes to Service Contract are Prohibited - The Borrower shall ensure that no changes are made to the terms and conditions of the Service Contract that would change the Borrower's status as a wholly owned municipal corporation and shall also ensure that the Service Contract shall at all times, including after any renewals or re-negotiations, provide for the provision of services under that Contract on a cost recovery basis; and
	f) notify the Lender within 5 Business Days if the Borrower changes its operating bank and provide the Lender with a copy of the term sheet and/or financing agreement issued by the Borrower's new operating bank. The Borrower shall also ensure that it and its new operating bank signs an intercreditor agreement with the Lender.
. Additional 7 Negative f	he Borrower shall observe, and shall ensure that its subsidiaries observe, the
~ " '	a) Cross Defaults — The Borrower shall not permit any cross default provisions to be included with any other loan documentation to affect the
	Project; Borrower Additional Indebtedness – The Borrower shall not, without the

Lender's prior written consent, incur any additional indebtedness or guarantee or act as surety or agree to indemnify the debts of any other Person, except for indebtedness resulting from Permitted Liens and expenses incurred in the ordinary course of business (provided that no additional indebtedness incurred by the Borrower shall reduce the Borrower's ability to achieve its financial covenants;

c) Sale in bulk – The Borrower shall not sell assets in bulk out of the usual course of business or trade of the Borrower; and

d) Distributions to Shareholder(s) – The Borrower shall not permit any distribution of any funds to any shareholder(s) in any form that will cause a

d) Distributions to Shareholder(s) - The Borrower shall not permit any distribution of any funds to any shareholder(s) in any form that will cause a default or breach of any covenants in this Agreement. Any distribution(s) to any shareholder(s) that will not cause a default or breach of any covenants in this Agreement is further limited to the amount of the Permitted Annual Distribution Limit, which is the Borrower's prior Fiscal Year net cash balance, defined as the cash or cash equivalents minus any restricted cash and any outstanding balance on the operating line of credit.

18. Financial Covenants:

The Borrower shall observe, and shall ensure that its subsidiaries observe, the following financial covenants:

- a) Debt Service Coverage The Borrower agrees to maintain a minimum annual Debt Service Coverage of 1.05x for the 2014 Fiscal Year and 1.15x in all subsequent Fiscal Years to be confirmed at the first annual review after the Term Loan Advance and confirmed annually thereafter.
- b) Debt to Total Assets Ratio The Borrower shall maintain a maximum Debt to Total Assets Ratio at 60% or lower for the term of the Agreement, such ratio will otherwise be tested and calculated as of the end of each fiscal year as applicable.
- "Debt Service Coverage" or "DSC" means earnings before interest, taxes, depreciation and amortization (EBITDA) excluding extraordinary items less 40% of Net Capital Expenditures, divided by the sum of principal and interest payments made on all interest-bearing debts made during the fiscal year in question. Debt Service Coverage = (EBITDA 40% of Net Capital Expenditures / (Principal + Interest).
- "Debt to Total Assets Ratio" means Debt divided by total assets. Debt includes all short-term and long-term interest-bearing debt but excluding debt that is subordinate to the Lender's loans.
- "Net Capital Expenditures" means capital expenditures in the period less the proceeds from sale of property, plant and equipment and other fixed assets during the normal course of business, and less the amount of such capital expenditures financed by contributed capital by the shareholder or other entities and less one time capital expenditure of \$2.5 million (applicable for 2014 Fiscal Year only).

19. Reporting:

The Borrower agrees to provide the Lender with the following in order to complete the Lender's annual review all within 120 days of the Borrower's Fiscal Year end:

- a) Audited financial statements of the Borrower,
- b) Annual operating budget;

	c) Capital Expenditure Report will evidence sufficient sources of funds to
	pay for the following year's scheduled capital expenditures;
	d) Certificate of Insurance with annual policy renewals.
	e) Deliver a copy of the Service Contract in effect for each Fiscal Year;
	f) Upon reasonable request, provide the Lender with any other reports relevant to the business and financial fundamentals of the Borrower including without limitation, proof of tax payments and statutory deductions, notification of applications or filings submitted to the OEB, IESO or any other regulatory body; and
	g) the Borrower shall furnish the Lender as soon as practicable with any other financial reporting information that the Lender may require.
20. Permitted Liens:	Permitted Liens are listed in the Standard Terms and also include any Liens in connection with:
	a) RBC credit facilities to the Borrower, which shall not exceed their respective credit limits as stipulated in the inter-creditor agreement; and
	b) Note payable to parent company, PUC Inc. in the amount of \$26,534,040.
21. Standard Terms:	The Standard Terms attached hereto, including the defined terms set out therein, form part of this Agreement, unless the provisions herein specially state that one or more provisions of the Standard Terms do not apply or are modified.

We trust you will find these credit facilities helpful in meeting your ongoing financial requirements. We ask that if you wish to accept this Agreement, please do so by signing the signature page below and returning the attached duplicate copy of the signature page to the undersigned. This offer will expire if not accepted in writing and received by the Lender on or before January 15, 2015.

Yours Truly,

ONTARIO INFRASTRUCTURE AND LANDS CORPORATION

by:

Name: L Title:

Krishnan lyer Chief Financial Officer

Tor#: 3059687.5

TO: ONTARIO INFRASTRUCTURE AND LANDS CORPORATION

PUC Distribution Inc. hereby accepts the foregoing Agreement No. 13PUC9047513109FA this 4day December, 2014.

PUC Distribution Inc.

by:

Name: DOMINIC PARRELLY

Title: PUTIDET

Name: TERRY GRECO Title: TRENSUREX

I/We have authority to bind the Corporation.

PUC INC.

by:

Name: DOMINIC PARRELLA

Title: pres 1067

Name: TERRY GRECO Title: TREASULER

I/We have authority to bind the Corporation.

Appendix #1 - Source, Use and Repsyment - PUC Distribution Inc.

Table "A" - Project Use:

Hass: 2014 Capital Works Program	% Project Cost:	Allocations	Total	Mar.
	46.4%	5 8,668,320		
Infrastructure Renewal Projects Total Project Costs	53.6%	10,000,000		
TOTAL STORES COLE	Section 19 and the section of	4	18.668.570	100 0

Table "B" - Infrastructure Ontario Financing:

Customers' contribution			- 10	M.
	3.9%	\$ 722,500		
Cash contribution	15.8%	2,945,820		
Total Equity Funding		William Sandara	3.658.520	10 (0)

Table "C" - Infrastructure Ontario Financing:

	WITHOUTH THREE TO THE			* * **
Term Loan , Total Lender Financing:	80.4%	5 15,000,000		- 104
Total Caster History		64 RM 28 (1835)	\$ 15,000,000	90.ex

Table "O" - Term Loon Repayment:

20 Block Light Street Williams	Principel:	Terms	Amorts	Interest Rates	Prio. & let:	DSC
Term Loan:	\$ 15,000,000	25	25	5.15%	5 1.080.343	
DILC loan Payable #1	4,875,004	14	14	3,52%	449.580	
OILC Ioan Payable #2	21,179,999	24	24	4.57%	1,449,208	
Note Payable PUC Inc.	26,534,040	NA	NA	6.10%	1.618,576	
					4,591,708	
	EBITDA (2014 Budget) 5 8,532,877					
Less 40% 2014 Projected Capex					3,467,328	
Adjusted EBITDA [1] Estimated interest rate with a 0.50% increase for Lender qualification purposes,					\$ 5,065,549	1.10

N.B. - Appendix #1 is based upon information provided by the Borrower with confirmation as condition precedent
This information is preliminary and is subject to additional due diligence and review by infrastructure Ontario

Tor#: 3059687.5

STANDARD TERMS AND CONDITIONS

1. INTEREST CALCULATION AND PAYMENT

(a) Construction Loan

- (i) Each Construction Loan Advance shall bear interest at a floating rate per annum as determined by the Lender based on the Lender's cost of funds plus the Lender's prevailing spread assigned to the borrower sector for program delivery costs and risks (the "Advance Interest Rate"). The Advance Interest Rate for a Construction Loan Advance for the initial Interest Period shall be set by the Lender and will be effective on the date of the Construction Loan Advance. The Advance Interest Rate for each subsequent Interest Period shall be reset on the first Business Day of each calendar month (each such Business Day, a "Reset Date") for the following Interest Period as determined by the Lender based on the Lender's cost of funds plus the Lender's prevailing spread assigned to the borrower sector for program delivery costs and risks and will be effective on the Reset Date, which Advance Interest Rate as so reset shall apply to the Construction Loan Advance for such Interest Period until reset again.
- (ii) Interest accrued during an Interest Period on the principal balance of a Construction Loan Advance outstanding during such Interest Period shall be payable in arrears on the first Business Day of the calendar month following the Interest Period in an amount equal to the product of the Advance Interest Rate in effect during such Interest Period and the principal balance of the Construction Loan Advance outstanding as at the Reset Date for such Interest Period, or in the case of an initial Interest Period the principal balance outstanding on the date of the Construction Loan Advance, in each case multiplied by a fraction, the numerator of which is the number of days in the Interest Period and the denominator of which is 365.
- (iii) For purposes of disclosure pursuant to the *Interest Act (Canada)*, the yearly rate of interest which is equivalent to a rate of interest payable in respect of the principal amount of any Advance for any period of less than a year may be determined by multiplying the rate of interest for such period by a fraction, the numerator of which is the actual number of days in a year commencing on and including the first day in such period and ending on but excluding the corresponding day in the next calendar year and the denominator of which is the actual number of days in such period.
- (iv) Payments of interest shall be made by pre-authorized debit from an account of the Borrower maintained with a deposit-taking institution, such account to be designated by notice in writing to the Lender by the execution and delivery of a pre-authorized debit agreement in the Lender's form, together with such other authorizations, voided cheques and other documentation as the deposit-taking institution and the rules of the Canadian Payments Association may require for

such pre-authorized debit, and the Borrower undertakes to notify the Lender immediately in writing of any changes in its designated account for the purposes of pre-authorized debits.

- (v) The Borrower shall pay interest to the Lender on any overdue amount of principal or interest in respect of any Advance, both before and after demand, default, maturity and judgment, at a rate per annum equal to the Prime Rate plus 200 basis points, calculated on a daily basis from the date such amount becomes overdue for so long as such amount remains overdue, and the Borrower shall pay to the Lender any and all costs and losses incurred by the Lender as a result of the payment having been overdue.
- (vi) The principal amount outstanding under the Construction Loan, together with all interest, fees and other amounts payable under this Agreement in connection with the Construction Loan, shall be due and payable to the Lender on the earlier to occur of:
 - (A) demand by the Lender following the occurrence of an Event of Default which is continuing; and
 - (B) the Construction Loan Maturity Date subject to the Lender's right to extend the Construction Loan Maturity Date in its sole discretion.

(b) Conversion to Term Loan and Advances under Term Loan

- (i) Subject to the satisfaction of the conditions precedent hereinafter set forth in paragraph 4(b) and in compliance with the terms of this Agreement, all or any portion of the Construction Loan may, at the option of the Borrower, be converted to the Term Loan at any time during the Construction Period upon at least sixty (60) days prior written notice by the Borrower to the Lender. In the event that the Construction Loan has not been converted to the Term Loan in accordance with the foregoing provisions during the Construction Period, the Construction Loan may, at the sole option of the Lender and in its absolute discretion, be converted to the Term Loan on the Construction Loan Maturity Date. Any conversion to the Term Loan as aforesaid shall be deemed to be a Term Loan Advance and shall not affect the Borrower's obligations hereunder in respect of interest, fees or other amounts owing hereunder prior to conversion other than the principal.
- (ii) The interest rate for each advance made or deemed to be made under the Term Loan shall be fixed by the Lender at the time of such advance or conversion from a Construction Loan based on the Lender's cost of funds plus the Lender's prevailing spread assigned to the borrower sector for program delivery costs and risks. A rate confirmation letter will be sent to the Borrower by the Lender confirming the interest rate for such advance under the Term Loan.
- (iii) Payments of principal and interest due on each advance under the Term Loan, and any other payments due under this Agreement, shall be made by pre-authorized debit from an account of the Borrower maintained with a deposit-taking

institution, such account to be designated by notice in writing to the Lender by the execution and delivery of a pre-authorized debit agreement in the Lender's form, together with such authorizations, voided cheques and other documentation as the deposit-taking institution and the rules of the Canadian Payments Association may require for such pre-authorized debit, and the Borrower undertakes to notify the Lender immediately in writing of any changes in its designated account for the purposes of pre-authorized debits.

(c) Repayment of the Term Loan

The principal amount of the Term Loan, together with all interest, fees and other amounts payable under this Agreement in connection with the Term Loan, shall be due and payable on the earlier of:

- (A) demand by the Lender following the occurrence of an Event of Default which is continuing; and
- (B) the Term Loan Maturity Date.

2. <u>DRAWDOWN PROVISIONS</u>

- (a) The Borrower may request a Construction Loan Advance or a Term Loan Advance to be made on either the 1st or the 15th day of any calendar month or the first Business Day following such date if such date is not a Business Day (either of which is defined as the "Advance Date"). For each Construction Loan, the Borrower shall deliver a Drawdown Notice no later than 20 days prior to the requested Advance Date. The Borrower shall deliver a Conversion Notice for a conversion of Construction Loan Advances to a Term Loan Advance no later than 60 days prior to the requested Conversion Date.
- (b) The principal amount of all Advances will be tendered to the Borrower by electronic transfer of funds to an account of the Borrower maintained with a deposit-taking institution, such account to be designated by notice in writing to the Lender by the execution and delivery of a pre-authorized debit agreement in the Lender's form, and the Borrower undertakes to notify the Lender immediately in writing of any changes in its designated account for the purposes of such deposit.

3. **SECURITY**

- (a) As continuing collateral security for the payment by the Borrower to the Lender under the terms of this Agreement and for performance by the Borrower of its obligations hereunder, the Borrower acknowledges and agrees that the Lender shall have the benefit of the Lender Security.
- (b) The Borrower shall arrange to deliver to the Lender certified copy of the Guarantor's constating documents, borrowing by-laws, resolutions authorizing the grant of the guarantee, incumbency and signing authority of officers and a certificate of status, good standing or equivalent certificate in respect of the Guarantor along with any other documents or instruments to be provided to the Lender pursuant to the provisions hereof.

4. <u>DISBURSEMENT CONDITIONS</u>

- (a) Construction Loan. Unless waived by the Lender or previously delivered or satisfied to the Lender's sole discretion, the following are the conditions precedent to the Lender's obligation to make any Construction Loan Advances:
 - (i) Prior Liens: The Borrower shall have paid in full and discharged all principal balances and all other sums due and owing pursuant to any liens (including any liens arising under the CLA), charges, assessments, levies or other encumbrances of any nature affecting the Project except for Permitted Liens, and, without limiting the foregoing, all liens registered under the CLA have been discharged or vacated as provided under Applicable Law;
 - (ii) Audit: At the Lender's discretion, if any issues were raised in any audit conducted under paragraph 18(a), such issues have been resolved to the Lender's satisfaction and/or the Lender has neither required an audit under paragraph 18(a) nor is such an audit ongoing;
 - (iii) Insurance: Borrower shall have provided to the Lender and/or its insurance consultants with evidence satisfactory to the Lender that all insurance required to be placed pursuant to the terms of this Agreement is in place. The Lender shall have received an acceptable insurance binder or certificate of insurance, to be followed, within sixty (60) days of the issuance of the binder or certificate, with a certified copy of the Borrower's policy or policies of insurance, as well as a report from the Insurance Consultant certifying that the Borrower's insurance is satisfactory and complies with this Agreement;
 - (iv) Security: Borrower shall have executed and delivered or caused to be executed and delivered in favour of the Lender the Lender Security, all in form and substance satisfactory to the Lender, in its sole discretion;
 - (v) <u>Status</u>: The Lender shall be satisfied in its sole discretion that no event or circumstances has occurred or is likely to occur which may affect the basis upon which the Committed Amount was approved or which results or would result in a Material Adverse Change in the Borrower's financial condition since the date of this Agreement;
 - (vi) <u>Committed Amount Ceiling</u>: The amount of the requested Advance when added to the aggregate amount of Advances then outstanding does not exceed the Committed Amount;
 - (vii) Officer's Certificate: The Borrower shall provide to the Lender with an Officer's Certificate dated as of the date of each Advance, certifying:
 - (A) the matters set forth in paragraphs 4(a)(viii) and 4(a)(ix);
 - (B) that all covenants and conditions in this Agreement to be observed or performed by the Borrower have been complied with;

- (C) that all conditions precedent to the Construction Loan Advance have been satisfied;
- (D) that all Project Approvals for the Project are in full force and effect, except for those which are not yet required having regard to the status of the Project and which are reasonably expected to be obtained in the ordinary course when required;
- (E) that no Material Adverse Change has occurred since the closing date; and
- (F) as to such other matters as the Lender may require;

together with the following documents, which shall be delivered prior to the first Advance only, a certified copy of the Borrower's constating documents; borrowing by-laws; resolutions authorizing the borrowing under the Construction Loan and the Term Loan, the granting of security and all of the Financing Documents; incumbency and signing authority of officers; and a certificate of status, good standing or equivalent certificate in respect of the Borrower;

- (viii) Accuracy of Representations: All representations and warranties of the Borrower contained in this Agreement and all representations of the Borrower and each Obligor contained in any other Financing Document shall be true and correct in all material respects on and as of the date of the requested Construction Loan Advance as though made on and as of such date, and the Lender shall have received a certificate of a senior officer of each such certifying the same with respect to such Person;
- (ix) No Default: No Default or Event of Default shall have occurred and be continuing, and the Lender shall have received an officer's certificate of the Borrower so certifying;
- Lien Searches: The Lender shall have received Personal Property Registry and such other searches as the Lender considers appropriate, acting reasonably, in respect of the collateral and the Borrower as of a time and date satisfactory to the Lender confirming (i) registration of the security documents or financing statements or other appropriate filings or notices in respect thereof, and (ii) that no liens (other than Permitted Liens) are registered against or charge the Borrower, or any of the collateral;
- (xi) Opinion of Borrower's Counsel: The Borrower shall deliver to the Lender an opinion of Borrower's external counsel dated as of the date of the first Advance under the Construction Loan and addressed to the Lender, in form and substance acceptable to the Lender;
- (xii) Opinion of Guarantor's Counsel: The Borrower shall arrange to deliver to the Lender an opinion of Guarantor's counsel dated as of the date of the first Advance under the Construction Loan and addressed to the Lender, in form and substance acceptable to the Lender; and

- (b) Term Loan. Unless waived by the Lender or previously delivered or satisfied to the Lender's sole discretion, the following are the conditions precedent to the obligation of the Lender to make any Term Loan Advances:
 - (i) Prior Liens: The Borrower shall have paid in full and discharged all principal balances and all other sums due and owing pursuant to any liens (including any liens arising under the CLA), charges, assessments, levies or other encumbrances of any nature affecting the Project except for Permitted Liens;
 - (ii) Taxes: Borrower shall have provided to the Lender, in a form satisfactory to the Lender with evidence that all realty taxes, local improvement rates and other taxes which may give rise to lien against the Project have been paid in full;
 - (iii) Audit: At the Lender's discretion, if any issues were raised in any audit conducted under paragraph 18(a), such issues have been resolved to the Lender's satisfaction and/or the Lender has neither required an audit under paragraph 18(a) nor is such an audit ongoing;
 - (iv) Insurance: Borrower shall have provided to the Lender with evidence satisfactory to the Lender that all insurance required to be placed pursuant to the terms of this Agreement is in place. The Lender shall have received an acceptable insurance binder or certificate of insurance, to be followed, within sixty (60) days of the issuance of the binder or certificate, with a certified copy of the Borrower's policy or policies of insurance;
 - (v) <u>Security</u>: Borrower shall have executed and delivered or caused to be executed and delivered in favour of the Lender the Lender Security, all in form and substance satisfactory to the Lender, in its sole discretion;
 - (vi) Status: The Lender shall be satisfied in its sole discretion that no event or circumstances has occurred or is likely to occur which may affect the basis upon which the Committed Amount was approved or which results or would result in a Material Adverse Change in the Borrower's financial condition since the date of this Agreement;
 - (vii) Committed Amount Ceiling: The amount of the requested Advance when added to the aggregate amount of Advances then outstanding does not exceed the Committed Amount;
 - (viii) Officer's Certificate: The Borrower shall provide to the Lender an Officer's Certificate dated as of the date of each Term Loan Advance, certifying:
 - (A) the matters set forth in paragraphs 4(b)(ix) and 4(b)(x);
 - that all covenants and conditions in this Agreement to be observed or performed by the Borrower have been complied with;

- (C) that all conditions precedent to the Term Loan Advance have been satisfied;
- (D) that no Material Adverse Change has occurred since the closing date; and
- (E) as to such other matters as the Lender may reasonably require.
- (ix) Accuracy of Representations: All representations and warranties of the Borrower contained in this Agreement and all representations of the Borrower and each Obligor contained in any other Financing Document shall be true and correct in all material respects on and as of the date of the requested Construction Loan Advance as though made on and as of such date, and the Lender shall have received a certificate of a senior officer of each such certifying the same with respect to such Person;
- (x) No Default: No Default or Event of Default shall have occurred and be continuing, and the Lender shall have received an officer's certificate of the Borrower so certifying;
- (xi) <u>Lien Searches</u>: The Lender shall have received Personal Property Registry and such other searches as the Lender considers appropriate, acting reasonably, in respect of the collateral and the Borrower as of a time and date satisfactory to the Lender confirming (i) registration of the security documents or financing statements or other appropriate filings or notices in respect thereof, and (ii) that no liens (other than Permitted Liens) are registered against or charge the Borrower, or any of the collateral;

5. REPRESENTATIONS AND WARRANTIES

The Borrower represents and warrants to the Lender that:

- (a) the information contained in the Application, to the extent that it relates to the Borrower
 or the Project, is true and correct in all material respects as of the date of this Agreement;
- (b) the Borrower has been duly incorporated pursuant to section 142 of the Electricity Act, 1998 (Ontario) as amended, all of the shares of the Borrower are held by one or more municipal corporations and the Borrower is in the business of producing, distributing and generating electricity and the Borrower has the corporate power and capacity to:
 - (i) own, lease and operate its properties and assets and to carry on its activities as presently carried on;
 - (ii) to borrow money and grant security on its properties and assets;
 - (iii) to enter into and complete the Project; and
 - (iv) to execute and deliver the Financing Documents and to perform its obligations hereunder and thereunder:

- (c) the Borrower has taken all necessary corporate action to authorize the execution, delivery and performance of the Financing Documents;
- (d) each of the Financing Documents has been duly authorized, executed and delivered by each of the Borrower and the Guarantor and constitutes a valid and legally binding obligation, enforceable against the Borrower and the Guarantor, as applicable, in accordance with its respective terms, subject to applicable bankruptcy, insolvency and other laws affecting the enforcement of creditors' rights generally;
- (e) the execution and delivery by the Borrower and the Guarantor of the Financing Documents and the performance by the Borrower and the Guarantor of its respective obligations thereunder do not violate, result in a breach of, or constitute a default under:
 - any of the terms, conditions or provisions of its constating documents or by laws of the Borrower or the Guarantor;
 - (ii) any resolution of the board of directors or any financial plan, budget, borrowing strategy or investment strategy of the Borrower or the Guarantor; or
 - (iii) any statute, regulation or other law applicable to the Borrower or the Guarantor;
- (f) neither the Guarantor nor the Borrower is currently in default under: (a) any Indebtedness; (b) any loan documentation related to the Project; and (c) any material agreements related to the Project and the Borrower undertakes to immediately inform the Lender if it or the Guarantor is in default under any of these instruments or agreements at any time;
- (g) all conditions precedent and pre-construction conditions of the Contribution Agreement have been fulfilled;
- (h) all Project agreements and ancillary loan documentation have been executed and are in full force and effect and are in form and on terms acceptable to the Lender;
- (i) subject only to minor title defects not individually or in the aggregate material nor materially and adversely affecting the use thereof and subject to any security granted to the Lender pursuant to the provisions hereof, the Borrower has good and marketable title to its real and personal properties free and clear of any encumbrances or security interests other than Permitted Liens;
- since the date of incorporation of the Borrower, there has been no development materially adversely affecting the business or financial condition or position of the Borrower or its ability to carry on business as presently conducted or as contemplated hereunder to be conducted; and
- (k) there is no litigation or judicial or administrative proceeding of any kind now existing, pending or threatened that in any way seeks to restrain, enjoin, delay or otherwise adversely affect the commencement or completion of the Project or that would substantially impair the Borrower's ability to meet its debt obligations as they generally

come due or that in any manner questions the proceedings and authority of the Borrower under with the Project or the borrowings applied for in the Application have been or will be authorized or the security granted under the Financing Documents.

6. <u>ADDITIONAL POSITIVE COVENANTS</u>

The Borrower covenants and agrees with the Lender that:

- (a) the proceeds of all Advances provided by the Lender to the Borrower shall be applied only to capital expenditures in respect of hard and soft capital costs actually incurred or to be incurred by the Borrower and which costs and expenditures are directly related to the Project and not for any other purpose;
- (b) the Borrower shall duly and punctually pay or cause to be paid when due and payable the principal of and interest on all Advances and all other amounts owing in respect of all Advances, in conformity with the terms of this Agreement, and it shall faithfully observe and perform all the conditions, covenants and requirements of this Agreement;
- the Borrower shall as soon as practicable following the approval thereof by the Borrower and, in any event, within one-hundred and twenty (120) days after the end of each Fiscal Year of the Borrower, furnish the Lender with such number of copies as the Lender may reasonably request of an annual balance sheet, statement of revenue and expense, statement of changes in net assets, statement of cash flows, prepared in accordance with GAAP as applied to the presentation of financial information of the Borrower and reported on by an independent accountant and independent auditor;
- (d) the Borrower shall furnish the Lender as soon as practicable with any other financial reporting information that the Lender may require in its discretion and at any time prepared in accordance with GAAP;
- (e) the Borrower shall at all times maintain its existence as a body corporate with all necessary approvals to carry on its operations as at such time are being carried on under Applicable Law and conduct its operations in a proper and efficient manner, and shall keep or cause to be kept proper books of account and will take all necessary steps to ensure that its Material Related Entities conduct their operations in a proper and efficient manner and keep or cause to be kept proper books of account;
- (f) the Borrower shall maintain insurance on its properties and assets and for the operation of its business whereby each such insurance policy shall (i) be written by insurers approved by the Lender, acting reasonably, and (ii) provide for thirty (30) days written notice to the Lender of a proposed cancellation or non-renewal from the insurer of any such policy or deletion or material change of any coverage thereunder or of any property covered thereby. The Lender shall be entitled to retain an Insurance Consultant to review the existing insurance coverage to ascertain whether such insurance is adequate under the circumstances and the Borrower shall pay all amounts incurred by the Lender for such review. The Borrower agrees to make such changes to their insurance policies as such Insurance Consultant may reasonably require and to the extent changes can reasonably be effected in accordance with market standards; the Borrower shall pay all amounts

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incurred by the Lender to review the adequacy of the construction and operating insurance, and obtain all adequate insurance policies during the construction and operating phases;

- (g) the Borrower shall permit a Lender representative or any other individual authorized by the Lender to access the Project site for the purposes of conducting an environmental assessment;
- (h) the Borrower shall notify the Lender as soon as practicable after becoming aware of the occurrence of any Event of Default or of the occurrence of any event or circumstance which, after notice or lapse of time, could become an Event of Default; and
- the Borrower shall at all times comply with Applicable Law in the construction of the Project.

7. <u>NEGATIVE COVENANTS</u>

So long as any amounts remain outstanding and unpaid under this Agreement or so long as any commitment under this Agreement remains in effect, the Borrower will not and will ensure that each Material Related Entity and the Guarantor does not, without the prior written consent of the Lender (which consent may be withheld in its sole unfettered discretion):

- (a) create, incur, assume, or suffer to exist, any mortgage, deed of trust, pledge, lien, security interest, assignment, charge, or encumbrance (including without limitation, any conditional sale, or other title retention agreement, or finance lease) of any nature, upon or with respect to any of its assets or undertakings, now owned or hereafter acquired, except for Permitted Liens;
- (b) create, incur, assume or suffer to exist any other Indebtedness (except for Permitted Indebtedness, if any) or guarantee or act as surety or agree to indemnify the debts of any other Person; the Borrower shall not incur any Indebtedness subsequent to the date of this Agreement or register any subsequent liens or encumbrances without the Lender's written consent, such consent not to be unreasonably withheld;
- (c) voluntarily make any prepayment or accelerate any payment or repayment to the Guarantor or any other creditor in respect of Indebtedness:
- (d) make payments or arrangements in respect of Indebtedness if, as a result thereof, the Borrower would not reasonably be expected to achieve its minimum annual pro forma Debt Service Coverage or would otherwise result in a breach by the Borrower of its financial covenants);
- (e) terminate or enter into a surrender of any lease of any property mortgaged under the Lender Security;
- (f) cease to carry on the business currently being carried on by the Borrower and its subsidiaries and the Guarantor at the date hereof;

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- (g) permit any change of ownership of the Borrower or change in the Borrower's capital structure;
- (h) amalgamate, merge, consolidate or otherwise combine pursuant to statute or by private agreement with any other Person;
- (i) directly or indirectly sell, lease, transfer, assign, convey or otherwise dispose of all or substantially all of its assets, rights and properties, whether in a single transaction or a series of related transactions, to any other Person or sell, lease, transfer, assign, convey or otherwise dispose of its interest in the Project;
- (j) acquire all or substantially all of the shares, assets or business of any other Person; or
- (k) amend, modify, restate, supplement or otherwise modify, waive or release, cancel or terminate, other than immaterial amendments which would not reasonably be expected to have a material adverse effect, any construction agreement or other material agreement relating to the Project.

8. ENVIRONMENTAL

- (a) The Borrower shall at all times comply with all applicable Environmental Laws and occupational health and safety laws, regulations and orders which affect the Borrower or any of its assets.
- (b) The Borrower shall inform the Lender in writing of each:
 - (i) environmental condition, release of Hazardous Material or violation of or non-compliance with environmental law, in each case which could reasonably be expected to materially adversely affect the Borrower, or the Project or any other assets of the Borrower upon becoming aware of such matter; and
 - (ii) legal action or proceeding commenced against the Borrower with respect to any environmental matter which may materially adversely affect the Borrower, any other assets of the Borrower, promptly upon the Borrower becoming aware of the commencement of such action or other proceeding.
- (c) The Borrower shall specifically establish and maintain procedures for monitoring its continued compliance with applicable Environmental Laws, which procedures shall include periodic reviews of such compliance.
- (d) If the Borrower (i) receives written notice that any material violation of any Environmental Law may have been committed or is about to be committed by it in respect of the Project, (ii) receives written notice that any administrative or judicial complaint or order has been filed or is about to be filed against it alleging material violations of any Environmental Laws or requiring it to take any action of a material nature in connection with the release of Hazardous Materials into the environment, or (iii) receives any written notice from a governmental authority or other Person alleging that it may be liable or responsible for costs in a material amount associated with a response to

or clean-up of a release of a Hazardous Material into the environment or any damages caused thereby, then the Borrower shall provide to the Lender with a copy of such notice within 10 Business Days of the Borrower's receipt thereof. The Borrower shall also provide to the Lender, as soon as practicable after it becomes available, a copy of an environmental site assessment or audit report, if any, required to be submitted to any governmental authority. If any such assessment or report estimates the cost of any clean-up or remedial action required by such governmental authority, the Borrower shall provide evidence satisfactory to the Lender of disbursements made from time to time to effect such clean-up or remedial action within such time as may be prescribed by such governmental authority.

The Borrower shall indemnify the Lender and its respective officers, directors, (e) employees, agents, representatives, assignees, and the officers, directors, employees of each of them (each, an "Indemnified Person") and shall hold each of them harmless from and against any and all losses, liabilities, damage, costs, expenses and claims (including legal fees on a solicitor and client basis) relating to this Agreement or any other document delivered in connection with this Agreement and/or arising in respect of (i) any violation of an Environmental Law by it or the Guarantor or any of its subsidiaries including the assertion of any Lien thereunder, (ii) the presence of any Hazardous Material affecting any real or personal property owned by it resulting in any way from the Borrower's use of such property, or (iii) the release by it or the Guarantor or its subsidiaries of any Hazardous Material into the environment; provided that the Borrower shall not be obliged to indemnify any Indemnified person for any losses, liabilities, damages, costs, expenses and claims which have arisen as a result of gross negligence or wilful misconduct of such Indemnified Person. The Borrower's obligations and indemnification under this section shall survive the payment and satisfaction of all obligations hereunder and the termination of this Agreement. The Lender shall hold the benefit of this indemnity in trust for those other Indemnified Persons who are not parties to this Agreement.

9. TERM, TERMINATION AND DEFAULT

- (a) This Agreement shall terminate ten (10) Business Days following the date on which the last Obligations outstanding hereunder are paid in full unless earlier terminated in accordance with paragraphs (b) or (c) below; provided that the indemnities of the Borrower in favour of the Lender and the provisions of paragraphs 16(c) and 18(a) shall continue for the benefit of the Lender following such termination.
- (b) The Lender may terminate its obligations under this Agreement on thirty (30) days prior notice in writing to the Borrower if in the reasonable opinion of the Lender the Borrower is in material default under this Agreement, other than for any cause enumerated in (c) below.
- (c) The Lender may terminate any or all of its obligations under this Agreement immediately, subject to paragraph 9(d) below, upon the occurrence of any of the following (each, an "Event of Default"):

- if the Borrower fails to make one or more payments of principal or interest in respect of any Construction Loan Advance or Term Loan Advance within five (5) Business Days after the same becomes due and payable;
- (ii) if the Borrower reaches or exceeds its updated debt and financial obligation limit imposed by its by-laws or any resolution of its Board of Directors;
- (iii) if the Borrower has failed to pay any amount of principal, interest, fees or other amounts owing when due under any Indebtedness other than the Construction Loan Advances or Term Loan Advances and such default continues for five (5) Business Days unless such failure to pay has been remedied within the applicable cure period under such loan, credit or other agreement or waived by the applicable creditor thereunder:
- (iv) if the Borrower has failed to meet and pay any of its liabilities and obligations other than Indebtedness when due and default in payment is occasioned from financial difficulties affecting the Borrower;
- (v) if the Borrower uses any Advance for any purpose other than financing the Project, or in the case of a Term Loan Advance, to repay Advances under the Construction Loan, as permitted hereunder;
- (vi) if the Borrower takes any action to authorize the termination of the existence of the Borrower or a resolution is passed authorizing the dissolution, winding up or termination of the existence of the Borrower, unless such action or resolution is being pursued by the Borrower on the basis that it has made provision for payment of all of its Indebtedness and other obligations, including all of the Advances under this Agreement, that no court proceedings are pending against it and that it has obtained the approval of its creditors to a plan for the rateable distribution of all of its property;
- (vii) if the Borrower shall admit in writing its inability to pay its debts generally as they become due or shall make a general assignment for the benefit of creditors or if the Borrower is subject to any proceeding whereby such proceeding shall be instituted against the Borrower or applying to a substantial part of its property or assets seeking to adjudicate it a bankrupt or insolvent, or seeking liquidation, dissolution, winding-up, reorganization, arrangement, adjustment, protection, relief or composition of it or any substantial part of its property or debt under any law relating to bankruptcy, insolvency or reorganization or relief of debts, or seeking an order for relief or the appointment of a receiver, trustee or other similar official for it or for any substantial part of its property and such proceeding shall have continued undismissed or unstayed for 60 days, or a creditor or creditors of the Borrower shall privately appoint a receiver, trustee or similar official for the assets of the Borrower and, if the Borrower shall be contesting such appointment in good faith, such appointment shall continue for 90 days; or any such action or proceeding shall have been consented to or not expeditiously opposed by the Borrower;

- (viii) if the Borrower shall fail to observe or perform any covenant or condition contained herein (other than a covenant or condition whose breach or default in performance is elsewhere in this paragraph 9(c) specifically dealt with) and the Borrower shall not make good such default within a period of thirty (30) days after written notice has been given to the Borrower by the Lender;
- if the representations and warranties made by the Borrower in this Agreement or the Application, or in any certificate or other document delivered hereunder shall be incorrect in any material respect when made and, if such incorrect representation or warranty is curable, the Borrower shall fail to make good such default within a period of thirty (30) days after notice in writing has been given to the Borrower by the Lender;
- (x) if issues raised in an audit required under paragraph 18(a) have not been resolved to the Lender's satisfaction within a reasonable time after the Borrower has been notified of such issues;
- (xi) if the report of the auditors on any annual financial statements delivered pursuant to paragraph 6(d) or any other financial information requested by the Lender delivered pursuant to paragraph 6(e) hereof shall be qualified in any way which the Lender acting reasonably deems to be materially adverse or if the Borrower should fail to supply any documents requested pursuant to paragraphs 6(d) and 6(e);
- if (A) any judgment or order or series of judgments or orders (whether or not (xii) related) for the payment of money shall be rendered against the Borrower and such judgment or order or series of judgments and/or orders are final with no further right of appeal and such judgments or order or series of judgments and/or orders would reasonably be expected to materially adversely affect the ability of the Borrower to satisfy its obligations to the Lender under the Financing Documents; or (B) any judgment or order or series of judgments or orders (whether or not related) for the payment of money shall be rendered against the Borrower and enforcement proceedings shall have been commenced by any creditor upon such judgment or order or series of judgments and/or orders, as the case may be, which affect, or could reasonably expected to affect, any of the Properties or the Project have not been stayed or there shall be any period of thirty (30) consecutive days during which a stay of enforcement of such judgment or order or series of judgments and/or orders, as the case may be, by reason of a pending appeal or otherwise, which affect, or could reasonably expected to affect, any of the Properties or the Project shall not be in effect;
- (xiii) if the Borrower ceases to be an Eligible Borrower;
- (xiv) if the Borrower shall permit any encumbrance or lien to exist against any of the Project other than a Permitted Lien, and such encumbrance or lien is not discharged within ten (10) days of notice thereof by the Lender to the Borrower;

- (xv) if at any time any licence or approvals required by the Borrower under any Applicable Law or from any Public Authority to carry on its business has been assigned, cancelled or suspended;
- (xvi) if the Borrower shall enter into any Indebtedness other than Permitted Indebtedness:
- (xvii) if the Borrower shall fail to observe or perform any financial or project management covenant or condition contained herein;
- (xviii) if there is a change of control of the Borrower;
- (d) If the Lender elects to terminate its obligations under this Agreement pursuant to paragraph 9(c) hereof, it shall give notice in writing of such termination to the Borrower, specifying the reason for such termination. Upon delivery of such notice the Lender shall have no further obligation to make any Advances hereunder. In such notice the Lender may also declare all Obligations outstanding hereunder to be immediately due and payable, whereupon such Obligations shall become immediately due and payable; and the Lender may exercise any rights or remedies it may have at law or in equity to enforce such Obligations.
- (e) No delay on the part of the Lender in exercising any remedy and no waiver by the Lender of any of its rights against the Borrower shall operate as a waiver of any other rights nor shall any single or partial exercise of any remedy against the Borrower restrict other or further exercises of such remedy, all remedies being cumulative and not exclusive.
- (f) If the Lender elects to terminate its obligations under this Agreement in accordance with paragraphs 9(b) or 9(c) above, the Borrower shall pay to the Lender the Make-Whole Amount on account of the losses that it will incur as a result of the full repayment or early termination.
- (g) The Borrower shall not have any right to pre-pay its Obligations without the Lender's written consent, which may be subject to conditions, including the Make-Whole Amount, as determined by the Lender.

10. NON-WAIVER

Any failure of the Lender to object to or take action with respect to a breach of this Agreement or any the Lender Security or upon the occurrence of an Event of Default shall not constitute a waiver of the Lender's right to take action at a later date with respect to such breach. No course of conduct by the Lender will give rise to any reasonable expectation which is in any way inconsistent with the terms and conditions of this Agreement and the Lender Security and the Lender's rights thereunder.

11. EVIDENCE OF INDEBTEDNESS

The Lender shall open and maintain in accordance with its usual practice books of account evidencing all Advances and all other amounts owing by the Borrower to the Lender. The

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Lender shall enter in the foregoing accounts details of each Advance and of all amounts from time to time owing or paid by the Borrower to the Lender hereunder, the amounts of principal, interest and fees payable from time to time hereunder. The information entered in the foregoing accounts shall constitute, in the absence of manifest error, prima facie evidence of the obligations of the Borrower to the Lender hereunder, the date the Lender made each Advance available to the Borrower and the amounts the Borrower has paid from time to time on account of the principal of, interest on and fees related to the Advances. For each Term Loan Advance, the Borrower shall provide a promissory note in favour of the Lender which shall include the scheduled dates for principal repayment and interest payments.

12. ENTIRE AGREEMENT

This Agreement, including the Standard Terms and together with the Schedules, the Appendices, the Drawdown Certificate, the Officer's Certificate(s) delivered hereunder, the mortgage/charge and the general security agreement, any other Lender Security and their respective terms and conditions delivered hereunder constitute the entire agreement between the parties with respect to the subject matter referenced in those documents and supersedes all prior agreements, negotiations, discussions, undertakings, representations, warranties and understandings, whether written or oral.

13. ASSIGNMENT

The Borrower may not assign its rights or transfer its obligations under this Agreement without the Lender's prior written consent. The Lender may assign its rights or transfer its obligations under this Agreement without the prior written consent of the Borrower by giving thirty (30) days' notice of such assignment or transfer to the Borrower. This Agreement enures to the benefit of and binds the parties and their respective successors and permitted assigns.

14. <u>INDEMNITY</u>

- (a) To the fullest extent permitted by law, the Borrower shall indemnify and hold harmless the Lender, its officers, directors, employees and agents (the "Indemnified Parties") from and against all (i) claims and causes of action, pending or threatened, of any kind (whether based in contract, tort or otherwise) by third parties or by whomever made related to or arising out of or in any way related to the Reports, this Agreement, any of the Financing Documents, the advance of loans hereunder or the Project and (ii) liabilities, losses, damages, costs and expenses (including, without limitation, legal fees and disbursements) suffered or incurred by any of the Indemnified Parties in connection with any claims or causes of action described in clause (i) of this paragraph. The obligations contained in this paragraph shall survive the termination or expiry of this Agreement.
- (b) Reports submitted by the Borrower to the Lender are for the Lender's reference only and in no way shall the Lender, its officers, directors, agents, subcontractors, or employees be held responsible or liable at law for: (i) any claim, demand or action brought forward by any party, including third parties, against the Lender; and (ii) direct or indirect consequential damages, including bodily injury, death or property damages, arising out of or in any way related to the Reports, this Agreement or the Project.

15. COMMUNICATIONS REQUIREMENTS

- (a) The Lender and the Borrower will work together to ensure that the Lender financing of the Project receives recognition and prominence through agreed upon communications activities. An additional example of such communication activity could include signage at the Project site signifying Government of Ontario project financing.
- (b) The Lender reserves the right to undertake its own communications activities in relation to the Lender financing of the Project at any time in its sole discretion and at its expense. This may include, but is not limited to, disclosure of the Borrower and the loan amount hereunder to a third party.
- (c) All joint communications activities between the Borrower and the Lender must comply with the Government of Ontario's Visual Identity Directive and guidelines.

16. CONFIDENTIALITY AND RELEASE OF INFORMATION

- (a) The Borrower agrees that the Lender may provide any assignee with any information concerning the financial condition of the Borrower.
- (b) Subject to paragraph 16(c) below, the Lender acknowledges the confidential nature of the financial, operational and other information and data provided and to be provided to it by the Borrower pursuant to this Agreement (the "Information") and agrees to use all reasonable efforts to prevent its disclosure provided, however, that:
 - it may disclose all or any part of the Information if, in its opinion, such disclosure is required in connection with any actual or threatened judicial, administrative or governmental proceeding; and
 - it shall incur no liability in respect of any disclosure of Information to any, or pursuant to the requirements of any, judicial authority, law enforcement agency or taxation authority.
- (c) The Borrower acknowledges that the Lender is an institution to which the Freedom of Information and Protection of Privacy Act (Ontario) ("FIPPA") applies and in the event of an access request under FIPPA for records in the control of the Lender that may be in the possession of the Borrower, the Borrower will co-operate in identifying, copying and returning such records to the Lender. The Borrower agrees that if it collects or receives Personal Information (as such term is defined in FIPPA) it will only do so, and it will only use, disclose or destroy such information, in accordance with the provisions of FIPPA relating to Personal Information in the custody or control of the Lender to which FIPPA applies.

17. FURTHER ASSURANCES

The Borrower shall from time to time and at all times hereafter, upon every reasonable request of the Lender, make, do, execute, and deliver or cause to be made, done, executed and delivered all such further acts, deeds, assurances and things as may be necessary in the opinion of the Lender

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acting reasonably for more effectually implementing and carrying out the true intent and meaning of this Agreement.

18. MISCELLANEOUS

- (a) The Lender reserves the right to audit compliance with this Agreement at any time and from time to time for a period of seven (7) years following termination of this Agreement. Such right will survive any termination of this Agreement. The cost of any such audit will be at the Lender's or the Borrower's expense at the Lender's discretion. The Borrower is required to keep any supporting documents required for any such audit for a minimum of seven (7) years.
- (b) No amendment, supplement, restatement or termination of any provision of this Agreement is binding unless it is in writing and signed by each party.
- (c) This Agreement is governed by, and is to be construed and interpreted in accordance with, the laws of the Province of Ontario and the federal laws of Canada applicable in the Province of Ontario.
- (d) This Agreement and any amendment, supplement, restatement or termination of any provision of this Agreement may be executed and delivered in any number of counterparts, each of which when executed and delivered is an original but all of which taken together constitute one and the same instrument.
- (e) Either party may deliver an executed copy of this Agreement by fax or e-mail but that party shall immediately deliver to the other party an original executed copy of this Agreement.
- (f) Unless otherwise specified, each notice to a party must be given in writing and delivered personally or by courier, sent by prepaid registered mail or transmitted by fax or e-mail to the address, fax number or e-mail address set out below:
 - (i) Ontario Infrastructure and Lands Corporation 777 Bay Street, 9th Floor Toronto, Ontario M5G 2C8

Attn: Director, Loans Operations

Tel.: 416-326-1149 Fax: 416-212-6452

e-mail: Jennifer.Hutcheon@infrastructureontario.ca

with a copy to:

Attn: Director, Legal Services, Corporate

Tel: 416-314-0057

e-mail: Navin.Katyal@infrastructureontario.ca

PUC Distribution Inc. 500 Second Line E. Sault Ste. Marie, Ontario P6A 6P2

Attn: Mr. Terry Greco

Tel.: Fax: e-mail:

Any notice so mailed shall be deemed to have been received on the fifth Business Day next following the registered mailing of such notice, provided that postal service is in normal operation during such time. Any notice delivered by courier, e-mail or personal delivery shall be deemed to have been received on the Business Day that it was delivered. Any facsimile notice shall be deemed to have been received on transmission (and receipt of confirmation of transmission) if sent by any party to this Agreement before 4:00 p.m. Toronto time on a Business Day and, if not, on the next Business Day following transmission.

- (g) If any provision of this Agreement is or becomes illegal, invalid or unenforceable in any jurisdiction, the illegality, invalidity or unenforceability of that provision will not affect:
 - (i) the legality, validity or enforceability of the remaining provisions of this Agreement; or
 - (ii) the legality, validity or enforceability of that provision in any other jurisdiction.
- (h) All covenants, agreements, representations and warranties made herein or in any document delivered pursuant to the provisions hereof are material, shall be deemed to have been relied upon by each party hereto and, notwithstanding any investigation heretofore or hereafter made by such party shall survive the execution and delivery of this Agreement until all amounts owing pursuant to the provisions hereof have been paid in full.
- (i) Words importing the singular include the plural and vice versa.
- (j) In the event of any conflict, ambiguity or inconsistency between the provisions of this Agreement and the provisions of any other Financing Document, the provisions that use more stringent standards will prevail or if such standards cannot be determined, the provisions of this Agreement shall prevail to the extent of the conflict, ambiguity or inconsistency.

19. **DEFINITIONS**

Capitalized terms used in this Agreement shall have the following meanings:

"Acquired Assets" means any assets, rights or properties, of any nature or kind, acquired, constructed or improved by the Borrower or any Related Entity after the date of this Agreement

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and, for greater certainty, shall include any buildings or other fixtures, acquired, constructed or improved by the Borrower after the date of this Agreement.

"Act" means the Corporations Act (Ontario), as amended, supplemented or replaced from time to time.

"Advance" means a Construction Loan Advance or a Term Loan Advance, as applicable.

"Advance Date" has the meaning given to it in paragraph 2(a) of the Standard Terms.

"Advance Interest Rate" has the meaning given to it in paragraph 1(a) of the Standard Terms.

"Agreement" means the agreement constituted by this agreement including all attached schedules and referenced security documents including, but not limited to, the general security agreement, charge/mortgage, assignment of rents and leases, guarantee, assignment of construction rights agreement, assignment of accounts, direct agreements, and the respective terms and conditions thereunder, as the same may be amended, restated, modified or replaced from time to time. Terms such as "hereof", "herein" and "hereto" refer to this Agreement.

"Applicable Law" means, in respect of any Person, property, transaction or event, all present or future Applicable Laws, statutes, regulations, treaties, judgments and decrees and all present or future applicable published directives, rules, policy statements, construction building codes, instruments and orders of any Public Authority and all applicable orders and decrees of courts and arbitrators of like application.

"Application" means the Lender loan application number 13109.

"Authorized Officer" means with respect to the Borrower, the Chief Executive Officer, Chief Financial Officer, Secretary, Treasurer, Secretary-Treasurer, Chairperson, Vice-Chairperson or any other officer or Person designated from time to time by a resolution of the Board of Directors of the Borrower.

"Business Day" means a day on which banking institutions in Toronto, Ontario, Canada are not authorized or obligated by law or executive order to be closed, other than Saturday or Sunday.

"Capital Lease Obligations" of any Person means the obligations of such Person to pay rent or other amounts under any lease of (or other arrangement conveying the right to use) real or personal property, or a combination thereof, which obligations are required to be classified and accounted for as capital leases on a balance sheet of such Person under GAAP and the amount of such obligations shall be the capitalized amount thereof determined in accordance with GAAP.

"CLA" means the Construction Lien Act, R.S.O. 1990, c.30, as amended, supplemented or replaced from time to time.

"Committed Amount" means the aggregate principal amount of \$15,000,000 committed by the Lender to be made available to the Borrower subject to the terms and conditions of the Agreement.

"Construction Loan" means, at any time, the aggregate of all Advances made, or deemed to be made, by or on behalf of the Lender to or on behalf of the Borrower under the credit facility established pursuant to paragraph 1(a) of these Standard Terms which remains unpaid or outstanding at such time.

"Construction Loan Advance" means a short-term loan under the Construction Loan made by the Lender to the Borrower in Canadian dollars pursuant to the terms and conditions of this Agreement.

"Construction Loan Maturity Date" means 1 year after the date of the initial Construction Loan Advance, subject to acceleration by the Lender pursuant to the terms hereof.

"Construction Period" means the period commencing on the date of the Initial Drawdown and ending on the Construction Loan Maturity Date.

"Contaminants" means any solid, liquid, gas, odour, heat, sound, vibration, radiation or combination of any of them resulting directly or indirectly from human activities that may cause: (i) impairment of the quality of the natural environment for any use that can be made of it, (ii) injury or damage to property or to plant or animal life, (iii) harm or material discomfort to any person, (iv) an adverse effect on the health or any person, (v) impairment of the safety of any person, (vi) the rendering of any property or plant or animal life unfit for use by individuals, (vii) loss of enjoyment of normal use of property, or (viii) interference with the normal conduct of business, and includes any noxious, toxic, dangerous or potentially dangerous substance and any biological, chemical or physical agent which is regulated, prohibited, restricted or controlled under Environmental Laws.

"Conversion Date" means the earlier of the Construction Loan Maturity Date, as such date may be extended by the Lender in its sole discretion, and the date the Borrower elects to convert the Construction Loan to the Term Loan in accordance with the provisions of paragraph 1(b) of these Standard Terms:

"Conversion Notice" means a notice in the Lender's form requesting a conversion of a Construction Loan Advance to a Term Loan Advance.

"Debt Service Coverage Ratio" or "DSCR" has the meaning given to it in Section 18 of this Agreement.

"Default" means an event, condition or circumstance, the occurrence or non-occurrence of which would, with the giving of a notice, lapse of time, the making of any determination, or any combination thereof, constitute an Event of Default unless remedied within the prescribed period.

"Drawdown Certificate" means a certificate substantially in the form as provided by the Lender to the Borrower.

"Drawdown Notice" means a notice substantially in the form as provided by the Lender to the Borrower.

"Eligible Borrower" means a public body that is eligible to borrow from the Lender pursuant to the Ontario Infrastructure and Lands Corporation Act, 2011 (Ontario).

"Environmental Laws" means all applicable federal, provincial, local, municipal, governmental or quasi-governmental laws, rules, regulations, licenses, orders, permits, decisions, policies, guidelines or requirements concerning Contaminants, occupational or public health and safety or the environment and any other injunction, judgment, declaration, notice or demand issued thereunder.

"Event of Default" means any of the events described in paragraph 9(c).

"Financial Instrument Obligations" means all obligations and liabilities of the Borrower or a Related Entity under or in respect of any interest or currency rate swap, forward agreement or other instrument which is a financial derivative.

"Financing Documents" means this Agreement and each of the security documents as contemplated in Section 10 of this Agreement.

"FIPPA" has the meaning given to it in paragraph 16(c) of the Standard Terms.

"Fiscal Quarter" means the fiscal quarter of the Borrower ending on March 31, June 30, September 30 and December 31, as applicable, in each calendar year.

"Fiscal Year" means the fiscal year of the Borrower ending on December 31st in each calendar year.

"GAAP" means those generally accepted accounting principles consistently applied in Canada and, following the adoption of IFRS by the Borrower, means IFRS.

"Hazardous Materials" means any substance, material or waste regulated, listed or prohibited by Environmental Laws including, without limitation: (i) any substance, material or waste that is (a) petroleum, (b) asbestos, (c) polychlorinated biphenyls, (d) flammable explosives or (e) radioactive materials.

"Holdback Amount" means an amount equal to the amount of the holdback or holdbacks required by the CLA (which is currently an amount equal to 10% of the price of all services or materials as they are actually supplied under the construction agreements under which a lien may arise) which the Borrower, at the time of determination:

- (i) was required under the CLA to have retained from previous payments made pursuant to any provisions of any construction agreement or other agreement pursuant to which a lien under the CLA could arise against the Project; and
- (ii) will be required under the CLA to retain from any payment currently due or about to become due pursuant to any construction agreement or other agreement whether or not such payment is made from funds loaned by the Lender to the Borrower;

"IFRS" means the International Financial Reporting Standards.

"Indebtedness" means, at any time and in respect of any Person, without duplication:

- (i) all obligations of such Person for money borrowed including:
 - (A) obligations with respect to bankers' acceptances;
 - (B) contingent reimbursement obligations with respect to letters of credit and other financial instruments; and
 - (C) all Purchase Money Obligations which would be indebtedness under GAAP but excluding, for greater certainty, trade indebtedness accounted for as accounts payable, accrued expenses and other similar current liabilities incurred in the ordinary course of operations determined in accordance with GAAP;
- (ii) any Financial Instrument Obligations;
- (iii) any Capital Lease Obligation of such Person; and
- (iv) all undertakings of such Person in respect of obligations of any Person of the type described in clause (i) or (ii) above which such Person has guaranteed, directly or indirectly, or the holder of which such Person has otherwise assured against loss thereon.

"Indemnified Parties" has the meaning given to it in paragraph 14(a) of the Standard Terms.

"Indemnified Person" has the meaning given to it in paragraph 8(e) of the Standard Terms.

"Independent Insurance Consultant" or "Insurance Consultant" means such insurance consultant appointed by the Lender.

"Information" has the meaning given to it in paragraph 16(b) of the Standard Terms.

"Initial Drawdown" means the initial drawdown of funds under the Construction Loan by the Lender to the Borrower made subject to and in accordance with the terms of this Agreement;

"Interest Period" for a Construction Loan Advance means: (i) initially, the period from and including the date of the Construction Loan Advance to but excluding the next following Reset Date; and (ii) subsequently, each period from and including a Reset Date to but excluding the next following Reset Date.

"IO Yield" on any date means the yield to maturity on such date, assuming semi-annual compounding, which a non-prepayable term loan made by the Lender would have if advanced on the date of prepayment of the Term Loan, assuming a maturity date which is the same as the Term Loan Maturity Date and assuming an interest rate equal to the Lender's interest rate for term loans of such tenor on the date of prepayment minus 100 basis points.

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"Lender Security" has the meaning given to it in Section 10 of this Agreement.

"Liens" means mortgages, pledges, liens, hypothecs, charges, security agreements or other encumbrances or other arrangements that in substance secure payment or performance of an obligation, statutory and other non-consensual liens or encumbrances and includes the interest of a vendor or lessor under any conditional sale agreement, capital lease or other title retention agreement.

"Limited Recourse Debt" means Indebtedness, under which recourse in respect of a default in the repayment of such Indebtedness is limited to the asset or assets acquired with such Indebtedness by the Borrower or any Related Entity.

"Make-Whole Amount" means the amount, if any, by which (i) the amount calculated by the Lender, as of the date of prepayment, by which the present value of the remaining future payments until maturity of the Term Loan with respect to the principal amount repaid discounted at the IO Yield exceeds (ii) the principal amount being repaid. For greater certainty, the Make-Whole Amount shall never be less than zero.

"Material Adverse Change" means any event or occurrence of whatever nature that could reasonably be expected to result in a material adverse change in or effect on:

- the ability of the Borrower to pay or perform or comply with any of its material obligations under the Financing Documents or under the material agreements relating to the Project;
- (ii) the validity, perfection or priority of the Liens in favour of the Lender under the Financing Documents, other than as a result of Permitted Liens that, pursuant to Applicable Law, are entitled to a higher priority than the Liens of the Lender;
- (iii) the validity or enforceability of any of the Financing Documents; or
- (iv) the business, condition (financial or otherwise), prospects or operations of the Borrower.

"Material Related Entity" means, at any relevant time, any Related Entity, the book value of whose assets, rights and properties constitutes in excess of 10% of the book value of the assets, rights and properties of the Borrower and all its Related Entities, considered as a whole.

"Obligations" means the amount of all Advances provided to the Borrower pursuant to this Agreement and any unpaid interest thereon.

"Officer's Certificate" means a certificate of the Borrower that has been signed by an Authorized Officer.

"OILC Act" means the Ontario Infrastructure and Lands Corporation Act, 2011.

"Permitted Indebtedness"

- (i) Indebtedness under this Agreement;
- (ii) Indebtedness to the Lender;
- (iii) Indebtedness existing on the date of this Agreement and set forth in Section 20 hereto;
- (iv) Indebtedness in favour of the Guarantor or a Material Related Party which is subordinated and postponed to the Indebtedness to the Lender in a manner satisfactory to the Lender; and
- (v) Indebtedness consented to in writing by the Lender from time to time.

"Permitted Liens" means:

- (i) Liens to which any Acquired Assets are subject at the time such Acquired Assets are acquired by the Borrower or any Related Entity provided that such Lien is limited to the Acquired Assets and such Lien has not been created or incurred in anticipation of such acquisition;
- (ii) any Lien on or against cash or marketable debt securities to secure Financial Instrument Obligations incurred by the Borrower or any Related Entity in the course of its operations and not for speculative purposes;
- (iii) any Lien in respect of a Purchase Money Obligation, Capital Lease Obligation or Limited Recourse Debt incurred in connection with or within 180 days of the acquisition, construction or improvement of any Acquired Assets and which secures the purchase price of such asset or the cost of acquiring, constructing or improving such asset provided that the amount secured by such Lien does not exceed the purchase price or cost of acquiring, constructing or improving such asset (including any applicable interest and/or lease payments to be paid);
- (iv) any Liens to which assets acquired or which are deemed to have been acquired by the Borrower or any Related Entity pursuant to a merger, amalgamation or other combination with any other entity are subject at the time of such merger, amalgamation or other combination;
- (v) Liens for Taxes, utility charges, levies, assessments or governmental charges:
 - (A) not at such time past due; or
 - (B) the validity of which are being contested diligently in good faith and by appropriate proceedings and for which appropriate reserves have been established in connection therewith, in each case to the satisfaction of the Lender;
- (vi) the Lien of any judgment rendered, or claim filed, which is being contested diligently in good faith and by appropriate proceedings and for which appropriate

reserves have been established in connection therewith and monies paid into court or held in escrow, in each case to the satisfaction of the Lender:

- (vii) provided that the Borrower has maintained all required Holdback Amounts in accordance with the CLA, undetermined or inchoate Liens and charges incidental to, purchases of goods, construction, maintenance or current operations which have not at such time been filed or registered pursuant to law, which relate to obligations which are at such time not past due or which, if filed or registered, are being diligently contested in good faith and by appropriate proceedings and for which appropriate reserves have been established in connection therewith, in each case to the satisfaction of the Lender:
- (viii) servicing agreements, development agreements, site plan agreements and other similar agreements with any municipality or governmental or other public authorities pertaining to the use or development of the Project;
- easements, rights-of-way, servitudes or other similar rights in property (including rights-of-way and servitudes for railways, sewers, drains, gas and oil pipe lines, gas and water mains, electric light and power and telephone or telegraph or cable television conduits, poles, wires and cables) granted to or reserved or taken by other Persons provided that the foregoing, individually or in the aggregate, do not materially adversely affect the value or normal operations of the Project;
- (x) title defects or irregularities which are of a similar nature and which do not adversely affect the use of the Project or the construction, operation or use of the Project and which do not reduce the value of the Project;
- (xi) security given to a public utility or any municipality or governmental or other public authority when and to the extent required by such utility or municipality or other authority in the ordinary course of operations of the Borrower or any Related Entity and not in connection with the borrowing of money or obtaining of credit by the Borrower or any Related Entity;
- (xii) the right reserved to or vested in any municipality or governmental or other public authority by the terms of any lease, license, franchise, grant or permit, or by any statutory provision, to terminate any such lease, license, franchise, grant or permit, or to require annual or other periodic payments as a condition of the continuance thereof;
- (xiii) the reservation in any original grant from the Crown of any land or interests therein and statutory exceptions to title;
- (xiv) Liens created or assumed by the Borrower or any Related Entity if an Authorized Officer has certified to the Lender that such Liens (A) secure amounts which are not material having regard to the then current market value of the assets, rights and properties of the Borrower and its Related Entities, considered as a whole, and (B) do not, individually or in the aggregate, adversely affect the use of the

Project or the construction of operation of the Project and do not reduce the value of the Project;

- (xv) any renewal, replacement or temporal extension (or successive renewals, replacements or extensions) in whole or in part of any Permitted Lien so long as the principal amount secured by such Permitted Lien does not exceed the principal amount secured by the Permitted Lien immediately prior to such extension; and
- (xvi) any and all Liens, whether direct or indirect, contingent or otherwise, to which any of the assets, rights and properties of the Borrower and its Related Entities are subject on the date of this Agreement and which have been specifically approved by the Lender in writing.

"Person" means an individual, company, partnership (whether or not having separate legal personality), corporation (including a business trust), joint stock company, trust, unincorporated association, joint venture, income fund or other entity, or a government, state or political subdivision thereof or any agency of such government, state or political subdivision.

"PPSA" has the meaning given to it in Section 10 of this Agreement.

"Prime Rate" means, on any day, the annual rate of interest which is the arithmetic mean of the prime rates announced from time to time by the Reference Banks as their reference rates in effect on such day for Canadian dollar commercial loans made in Canada. If fewer than five of the Reference Banks quote a prime rate on such days, the "Prime Rate" shall be the arithmetic mean of the rates quoted by the remaining Reference Banks.

"Project" has the meaning given to it in Section 6 of this Agreement.

"Project Approvals" means, collectively, all approvals, certificates of approval, authorizations, certificates of authorization, consents, permits, licences, orders, instructions, registrations, publications, declarations, filings, notices and other actions to be taken in respect of any governmental authority or regulatory body with respect to or which are necessary for the design, siting, construction, operation, maintenance, use, occupancy and upkeep of the Project.

"Public Authority" means any governmental, regional, municipal or local body having authority over either of the Lender or the Borrower.

"Purchase Money Obligation" means any unpaid part of, or indebtedness incurred or assumed for the purpose of acquiring, a particular asset, right or property, the repayment of which is secured by recourse against such asset, right or property.

"Reference Banks" means, collectively, The Toronto-Dominion Bank, Bank of Nova Scotia, Bank of Montreal, Royal Bank of Canada and Canadian Imperial Bank of Commerce.

"Related Entity" means any company, corporation, partnership or other entity which is controlled by the Borrower either through the ownership of voting securities, by contract or otherwise.

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"Reports" means the project management reports and any other project monitoring reports provided by the Project Monitor for and on behalf of the Borrower pursuant to this Agreement.

"Reset Date" has the meaning given to it in paragraph 1(a) of the Standard Terms.

"Taxes" means any present or future income, excise, stamp, capital, goods and services, property or other taxes, levies or withholding imposed by any taxing authority.

"Term Loan Advance" means a long-term loan under the Term Loan made or deemed to be made by the Lender to the Borrower in Canadian dollars pursuant to the terms and conditions of this Agreement.

PLEDGE AGREEMENT

THIS AGREEMENT (this "Agreement") made this 16th day of December 2014.

BETWEEN:

PUC INC. (hereinafter called the "Guarantor")

- AND -

ONTARIO INFRASTRUCTURE AND LANDS CORPORATION (hereinafter called the "Lender")

RECITALS:

- A. Pursuant to the terms of a financing agreement dated as of December 12th, 2014, (as amended and as may be further amended, modified or supplemented from time to time and hereinafter referred to as the "Financing Agreement") between PUC Distribution Inc. (the "Borrower") and the Lender, in which the Lender has agreed to establish credit facilities in the amount of \$15,000,000 (the "Indebtedness") to finance the Borrower's 2014 Capital Works Program and to replenish reserves used to fund completed Infrastructure Renewal Projects (the "Project").
- B. As collateral security for its obligations under the Financing Agreement, the Borrower has agreed to cause PUC Inc. as the Guarantor to pledge to the Lender all of the Guarantor's rights, title, benefit and interest in the common shares held by the Guarantor (the "Guarantor") in the Borrower as listed in Schedule "A" hereto (the "Shares").

NOW THEREFORE in consideration of Two Dollars, (\$2.00) and of the mutual covenants, agreements, and premises contained herein, the receipt and sufficiency of which is hereby acknowledged by each of the parties hereto, it is mutually understood and agreed by the Guarantor and the Lender as follows:

1. Definitions

In this Agreement, including the recitals hereto, and except as may be otherwise provided herein or as context expressly or by necessary implication requires, the terms herein shall have the meanings provided in the Financing Agreement.

2. Representations and Warranties

The Guarantor represents and warrants to the Lender that:

- (a) the authorized share capital and the issued share capital of the Borrower are as set forth in Schedule "A" hereto; and
- (b) no person other than the Guarantor holds any rights, title, benefit and interest in the shares of the Borrower.

3. Covenants

The Guarantor covenants and agrees with the Lender that so long as any amounts remain outstanding and unpaid under the Financing Agreement or so long as any commitment under the Financing Agreement remains in effect, the Guarantor shall not allow its ownership interest in the Borrower to be diluted.

4. Pledge of Shares

The Guarantor hereby pledges, assigns as collateral security and grants a security interest in the Shares, as security for the performance of the Guarantor's obligations hereunder and for the performance of the Borrower's obligations under the Financing Agreement (the "Indebtedness").

The Guarantor shall deliver the Shares to the Lender and the Lender shall hold the Shares in accordance with the terms and conditions in this Agreement. Upon the occurrence of a default under the Financing Agreement, the Lender and its nominees are hereby empowered to exercise all rights and powers and to perform all acts of ownership in respect of the Shares to the same extent as the Guarantor might do and the Guarantor shall forthwith repay all consequent outlay and expense with interest at the rate applicable to the Indebtedness.

The Guarantor shall ensure that a financing statement is registered in respect of the security interest granted by the Guarantor in the Shares showing the Guarantor as debtor and OILC as secured party, pursuant to the *Personal Property Security Act*.

The Guarantor does hereby irrevocably appoint the Lender as its true and lawful attorney, with full powers of substitution, for it and in its name, for all purposes of this Agreement. This power of attorney is given pursuant to the *Powers of Attorney Act (Ontario)*.

5. Termination

This Agreement shall terminate upon payment in full of all Indebtedness due under the Financing Agreement and the complete performance of all obligations and liabilities of the Borrower thereunder. For greater certainty, notwithstanding the foregoing, the rights of the Lender and any transferee thereof in accordance with this Agreement shall continue and survive after any foreclosure or other realization by the Lender.

The pledge granted pursuant to this Agreement shall terminate upon repayment in full of the Indebtedness and satisfaction of all obligations outstanding under the Financing Agreement. Upon the repayment in full to the Lender of the Indebtedness and satisfaction of all obligations under the Financing Agreement, the Guarantor shall be entitled to require the Lender to deliver over the Shares free and clear of any encumbrances or liens and to execute such further and other assurances as may be required to complete properly any necessary reconveyance or transfer to the Guarantor.

6. General

The security granted herein is in addition to and not in substitution for any other security now or hereafter held by the Lender in relation to the Borrower's obligations under the Financing Agreement. This Agreement and the Shares shall not operate by way of merger of the Indebtedness or any indebtedness or liability of any other person or persons to the Lender and no judgment recovered by the Lender shall operate by way of merger of or in any way affect the security of the Shares which is in addition to and not in substitution for any other security now or hereafter held by the Lender.

Any notice or other communication to be given by any party hereunder to any other party shall be given in writing and shall be sufficiently given by delivering the same by hand or sending same by telecopy or by recognized overnight courier to the party to whom the notice is directed, at the address set forth below:

(a) to the Guarantor:

PUC Inc. 500 Second Line E. Sault Ste. Marie, Ontario P6A 6P2

Attention: Mr. Terry Greco
Telephone No.: (705)759-6566
Fax No.: (705)759-6596

(b) to the Lender:

Ontario Infrastructure and Lands Corporation 777 Bay Street, 9th Floor Toronto, ON M5G 2C8

Attention: Director, Loan Operations
Telephone No.: (416) 326-1149

Fax No.: (416) 212-6452

or to such address as may from time to time be designated by Notice. A notice or other communication given in compliance with this Section is herein called a "Notice". Any Notice delivered by hand shall be deemed to have been validly and effectively given and received on the date of such delivery if received prior to 5 pm on a Business Day; otherwise the date of delivery shall be deemed to be on the first Business Day next following such date. Any Notice sent by telecopy with confirmation of transmission shall be deemed to have been validly and effectively given and received at the time transmission is completed if completed prior to 5 pm on a Business Day, otherwise the date of delivery shall be deemed to be on the first Business Day next following such date. Any Notice sent by overnight courier shall be deemed to have been validly and effectively given one (1) Business Day after deposit with the overnight courier.

The Guarantor agrees to do, make and execute all such further documents, agreements, assurances, acts, matters and things and take such further action as may be reasonably required by the Lender and/or its successors and assigns from time to time in order to more effectively carry out the true intent of this Agreement, provided that the same are consistent with the terms of this Agreement.

This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which taken together shall be deemed to constitute one and the same document. Counterparts may be executed either in original or telecopy form and the parties to this document adopt any signatures received by telecopier machines as original signatures of the parties.

The interpretation, validity and enforcement of this Agreement and shall be governed by and construed under the laws of the Province of Ontario and the laws of Canada applicable therein.

This Agreement shall be binding upon and enure to the benefit of and be enforceable by the parties hereto and their respective executors, administrators, successors and assigns and shall be read with such changes of gender and number required by the context.

IN WITNESS WHEREOF the parties hereto have hereunto affixed their respective corporate seals under the hands of their respective proper officers duly authorized in that behalf.

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By:				
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•	Name:	erry Greco		<u> </u>
	Title: 7			

We have authority to bind the Corporation.

ONTARIO INFRASTRUCTURE AND

LANDS CORPORATION

By: Steve Parace

Title: SUP HUNCIP of Dusing

By:

Name: Krishnan lyer
Title: Chief Financial Officer

We have authority to bind the Corporation.

Schedule "A"

Authorized Capital of Borrower

10,000 Common Shares Unlimited number of Special Shares

Issued Capital of Borrower

8,612 Common Shares

INTERCREDITOR AGREEMENT

This Agreement made as of the 16th day of December, 2014 between ROYAL BANK OF CANADA (the "Creditor"), ONTARIO INFRASTRUCTURE AND LANDS CORPORATION ("Infrastructure Ontario") and PUC DISTRIBUTION INC. (the "Debtor").

RECITALS

WHEREAS the Debtor is and may hereafter become indebted to the Creditor and in connection therewith has granted to the Creditor a general security agreement in favour of the Creditor registered under the *Personal Property and Security Act* (Ontario) bearing registration number 20040204 1945 1531 7048 (which general security agreement and any other security in favour of the Creditor now or hereafter created and as it exists from time to time is hereinafter collectively called the "Creditor Security");

AND WHEREAS the Debtor is or may become indebted to Infrastructure Ontario and in connection therewith has granted or will grant to Infrastructure Ontario security in favour of Infrastructure Ontario pursuant to a financing agreement dated December 12, 2014 ("Financing Agreement"), including without limitation a general security agreement in respect of which a financing statement has been or will be registered under the *Personal Property Security Act* (which general security agreement and any other security in favour of Infrastructure Ontario now or hereafter created and as it exists from time to time is hereinafter collectively called the "Infrastructure Ontario Security");

AND WHEREAS the parties hereto have agreed upon certain priorities as hereinafter described;

AND WHEREAS the Debtor has agreed that it will maintain and deal with its assets in accordance with the provisions hereof;

NOW THEREFORE THIS AGREEMENT WITNESSETH that in consideration of the mutual terms and conditions herein contained, and other good and valuable consideration (the receipt and sufficiency of which is hereby acknowledged by the parties hereto), the parties hereto agree as follows:

- 1. The Creditor hereby consents to the Infrastructure Ontario Security and to the Debtor granting a general security agreement in favour of Infrastructure Ontario under the Financing Agreement.
- 2. The Creditor confirms that it will only use its first-ranking general security agreement to secure all obligations present and future of the Debtor under a letter of credit established by the Creditor in favour of the Debtor and renewals thereof in the maximum principal amount of \$5,000,000.00 plus all accrued and unpaid interest and all reasonable costs of realization ("Letter of Guarantee").
- 3. The Creditor agrees that Infrastructure Ontario's written permission will be required to increase the limit of the Letter of Guarantee provided that the increase is required by the

Independent Electricity System Operator ("IESO") and the increase is pursuant to the Borrower's normal course of business.

- 4. The priorities herein expressed will have effect regardless of (i) the respective dates or order of perfection or attachment of the Infrastructure Ontario Security or the Creditor Security, (ii) the order of crystallization of any floating charge contained in the Creditor Security, (iii) the order of registration of any security documents by Infrastructure Ontario or the Creditor, or (iv) any actual knowledge by Infrastructure Ontario, when any Infrastructure Ontario Security is executed and delivered or registered, of any existing Creditor Security or registration thereof.
- 5. The Debtor hereby confirms to and agrees with Infrastructure Ontario and the Creditor that so long as the Debtor remains indebted to Infrastructure Ontario and the Creditor, it will stand possessed of its assets so charged for Infrastructure Ontario and the Creditor in accordance with their respective interests and priorities as herein set forth.
- Nothing contained in this Agreement shall in any way prejudice or diminish or otherwise affect the respective rights of Infrastructure Ontario and the Creditor against the Debtor or prejudice, diminish or otherwise affect in any manner whatsoever the respective rights of Infrastructure Ontario and the Creditor against third parties, nor shall any third party be entitled to, or to claim the benefit of, this Agreement or of any subordination or priority provided for herein, and nothing herein shall be construed as conferring any rights upon any person not a party to this Agreement.
- 7. Each of Infrastructure Ontario, the Creditor and the Debtor will do, perform, execute and deliver all acts, deeds and documents as may be necessary from time to time to give full force and effect to the intent of this Agreement; provided, however, that no consent of the Debtor shall be necessary to any amendment of the terms hereof by Infrastructure Ontario and the Creditor unless the interests of the Debtor are directly affected thereby.
- 8. This Agreement shall enure to the benefit of and be binding upon the parties hereto and their respective successors and assigns, provided that neither Infrastructure Ontario nor the Creditor will assign or transfer any or all of the security held or to be held by it or any of its rights thereunder relating to the undertaking and assets of the Debtor unless and until the proposed assignee or transferee shall have delivered to the other parties hereto a written agreement to be bound by the provisions hereof to the same extent as the assignor.
- 9. With the exception of monies deposited in any accounts designated as trust accounts by the Debtor for the benefit of the Creditor, Infrastructure Ontario shall not be entitled, notwithstanding anything to the contrary in this Agreement, to make a claim against any monies which are deposited in or disbursed from any account of the Debtor maintained with the Creditor, except for monies which are deposited after the time the Creditor has received written notice from the Infrastructure Ontario that it is enforcing its security against the Debtor and which the Creditor has determined are not subject to the security interest and priority of the Creditor.

This Agreement shall be governed and construed in accordance with the laws of the 10. Province of Ontario.

IN WITNESS WHEREOF the parties hereto have executed this Agreement as of the day and year first above written.

CREDITOR: ROYAL BANK OF CANADA

Gres DeFelice' Commercial Account Manager

ONTARIO INFRASTRUCTURE AND

upnen Developmen + 1 Landing

By: Name: Krishnan lyer Title: Chief Financial Officer

DEBTOR:

PUC DISTRIBUTION INC.

By: Name: Dominic Parrella

Title: President

By: Name: Terry Greco

Title: Treasurer

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GUARANTEE AND POSTPONEMENT OF CLAIMS

Date:

December 16th, 2014.

To:

ONTARIO INFRASTRUCTURE AND LANDS CORPORATION

(777 Bay Street, 9th Floor, Toronto, Ontario M5G 2C8)

(the "Creditor")

From:

PUC DISTRIBUTION INC.

(500 Second Line E., Sault Ste. Marie, Ontario P6A 6P2)

(the "Debtor")

And from:

PUC INC.

(500 Second Line E., Sault Ste. Marie, Ontario P6A 6P2)

(the "Guarantor")

WHEREAS the Debtor intends to finance the Borrower's 2014 Capital Works Program and to replenish reserves used to fund completed Infrastructure Renewal Projects as defined in the Finance Agreement defined below (the "Project") and upon terms and conditions that have been approved by the Creditor;

AND WHEREAS the Creditor has entered into an Agreement (the "Financing Agreement") to provide certain financing (the "Financing") to the Debtor to finance a portion of the costs of construction of the Project, and the Debtor has granted a fourth ranking charge against the Premises (the "Charge") to secure the repayment of the Financing;

AND WHEREAS the Guarantor understands that under the terms and conditions of the Financing Agreement, it is a condition of the Creditor providing the Financing that the Guarantor guarantees the obligations of the Debtor under the Financing Agreement;

AND WHEREAS all capitalized terms not defined herein are as defined in the Financing Agreement;

THEREFORE, in order to induce the Creditor to provide the Financing and to satisfy the conditions of the Financing Agreement with respect thereto, the Guarantor undertakes and agrees as follows:

1. Guaranteed Obligations

The Guarantor irrevocably and unconditionally guarantees (i) the due and punctual payment and performance of all debts, liabilities and obligations including any professional, construction and completion costs, over and above the original budgeted costs, relating to the Project, including all bills for services and materials supplied in connection with the Project and (ii) the due and punctual payment and performance of all debts, liabilities and obligations, including any principal, interest and fees payable by the Debtor to the Creditor under the Financing Agreement or in connection with the Financing, and (iii) any and all fees, expenses or costs (including reasonable attorney fees and reasonable allocated costs of internal counsel of the Creditor)

payable in connection with the enforcement and protection by the Creditor of its rights under this agreement including, but not limited to costs of collection (collectively the "Guaranteed Obligations").

2. Costs and expenses

The Guarantor agrees to pay the Creditor, upon demand, all out-of-pocket costs and expenses (including, without limitation, legal fees on a solicitor and client basis) incurred by or on behalf of the Creditor in connection with enforcing any of its rights against the Debtor in respect of the Guaranteed Obligations or against the Guarantor.

3. Right to immediate payment

The Creditor shall not be bound to seek or exhaust its recourse against the Debtor or any other persons or to realize on any securities it may hold in respect of the Guaranteed Obligations before being entitled to payment from the Guarantor under this agreement and the Guarantor renounces all benefits of discussion and division.

4. Payment on demand

The liability of the Guarantor shall be payable immediately upon written demand and such demand shall be conclusively deemed to have been effectually made and given when an envelope containing such demand, addressed to the Guarantor, is delivered to the attention of the Guarantor at the address of the Guarantor set forth in this agreement or at such address as the Guarantor may from time to time designate to the Creditor in writing. The liability of the Guarantor shall bear interest from the date of such demand and both before and after judgment at the rate set out in the Charge.

5. Statement of accounts

Any account settled or stated by or between the Creditor and the Debtor, or if any such account has not been so stated or settled prior to any demand for payment, any account stated by the Creditor shall, in the absence of manifest error, be accepted by the Guarantor as conclusive evidence that the amount of the Guaranteed Obligations so settled or stated is due and payable by the Debtor to the Creditor.

6. Liability absolute

The liability of the Guarantor shall be absolute and unconditional irrespective of:

- the invalidity, unforceability or illegality, in whole or in part, of any agreements, instruments or other documents held by the Creditor to create, represent or evidence any Guaranteed Obligations;
- (b) any defence, counterclaim or right of set-off available to the Debtor;
- (c) any change in the name, objects, capital, constating documents or by-laws of the Debtor;

- (d) any amalgamation, merger or re-organization of the Debtor or, if a partnership, in the firm, including, without limitation, by reason of the death, retirement or admission for membership of any partners (in which case this agreement shall apply to the corporation or partnership, as the case may be, resulting or continuing therefrom);
- (e) any equities between the Creditor, the Guarantor or the Debtor or any defence or right of set-off, compensation, abatement, combination of accounts or cross-claim that the Guarantor or the Debtor may have;
- (f) any act or omission on the part of the Creditor that would prevent subrogation operating in favour of the Guarantor;
- (g) any contest by the Debtor, the Guarantor or any other guarantor as to the amount of the Guaranteed Obligations, the validity or enforceability of any term of the Financing Agreement or any security documents or other agreements or documents related to the Financing (collectively, the "Financing Documents") or the priority of any security;
- (h) any invalidity, non-perfection or unenforceability of any security or Financing Document held by the Creditor or any irregularity or defect in the manner or procedure by which Creditor realizes on such security or any Financing Document; and
- (i) any non-disclosure to the Guarantor by the Creditor, the Debtor or any other person of any matter (whether now existing or arising hereafter) relating in any way to the Guaranteed Obligations or the liability of the Guarantor hereunder, including without limitation any material change in circumstances or any act or omission of the Creditor, or
- (j) to the extent permitted by applicable law, any other circumstances which might otherwise constitute, in whole or in part, a defence available to, or a discharge of, the Guarantor, the Debtor or any other persons, firms or corporations in respect of the Guaranteed Obligations or the liability of the Guarantor;

it being the intent of the Guarantor that liability to the Creditor under this agreement shall be absolute and unconditional under any and all circumstances and shall not be discharged except by payment and performance in full of the Guaranteed Obligations.

7. Representations

The Guarantor hereby represents and warrants to the Creditor that:

(a) the Guarantor is duly organized and existing under the laws of the Province of Ontario and has all requisite corporate power and authority to issue this agreement;

- (b) the execution, delivery and performance of this agreement has been duly authorized by all necessary corporate action on the part of the Guarantor and this agreement constitutes a legal, valid and binding obligation of the Guarantor, enforceable in accordance with its terms;
- (c) the execution and delivery of this agreement and performance of the obligations of the Guarantor hereunder do not contravene any provisions of its charter and by-laws (or equivalent constating documents) or any law, regulation, rule, decree, order, judgment or contractual restriction binding on or affecting it or its undertakings property and assets;
- (d) no consent, approval, order or authorization or the giving of notice to or the registration with, or the taking of any other action in respect of any governmental authority or agency as required in connection with the execution, delivery, performance, validity or enforceability of this agreement; and
- (e) the representations and warranties of the Debtor given in the Financing Agreement and relating to the Guarantor are true and correct.

8. Dealings by Creditor

The Creditor may, without giving notice to or obtaining the consent of the Guarantor, grant extensions of time and other indulgences, take and give up securities, accept compositions, grant releases and discharges, whether full, partial, conditional or otherwise, perfect or fail to perfect any securities, release any undertaking, property or assets charged by any securities to third parties and otherwise deal or fail to deal with the Debtor and others (including, without limitation, any other guarantors) and securities, hold any moneys received from the Debtor and others or from any securities unappropriated, apply such moneys against such part of the Guaranteed Obligations and change any such application in whole or in part from time to time, all as the Creditor may see fit, without prejudice to or in any way discharging or diminishing the liability of the Guarantor and no loss of or in respect of any securities received by the Creditor from the Debtor or any other persons, whether occasioned through the fault of the Creditor or otherwise, shall in any way discharge or diminish the liability of the Guarantor.

9. Liability as principal debtor

All debts, liabilities and obligations purporting to be incurred by the Debtor and owing to the Creditor shall form part of the Guaranteed Obligations despite any incapacity, disability, or lack or limitation of status or power of the Debtor or any of its directors, officers or agents or that the Debtor may not be a legal entity or any irregularity or defect or informality in the incurring of such debts, liabilities or obligations and any such debts, liabilities and obligations which may not be recoverable from the Guarantor as guarantor shall be recoverable from the Guarantor as principal debtor upon demand and with interest, calculated and payable as provided in this agreement.

10. Continuing nature and reinstatement

This agreement is a continuing guarantee and shall apply to and secure payment of all Guaranteed Obligations and any ultimate unpaid balance thereof. This agreement shall be reinstated if at any time any payment of any Guaranteed Obligations is rescinded or must otherwise be returned by the Creditor upon the insolvency, bankruptcy or reorganization of the Debtor or for any other reason whatsoever, all as though such payment had not been made.

11. Liquidation, bankruptcy, etc.

In the event of any liquidation, winding up or bankruptcy of the Debtor (whether voluntary or compulsory) or in the event that the Debtor shall make a bulk sale of any of its assets within the bulk transfer provisions of any applicable legislation or any composition with creditors or scheme of arrangement, the Creditor shall have the right to rank in priority to the Guarantor for its claim in respect of the Guaranteed Obligations and to receive all dividends or other payment in respect thereof until its claim has been paid in full, all without prejudice to its claim against the Guarantor who shall continue to be liable for any remaining unpaid balance of the Guaranteed Obligations. In the event of any valuation or retention by the Creditor of any securities, such valuation or retention shall not, as between the Creditor and the Guarantor, be considered payment, satisfaction or reduction of any Guaranteed Obligations.

12. Waiver of subrogation rights

In the event that the Creditor receives any payments on account of the liability of the Guarantor, the Guarantor shall not have, and waives to the extent required, all rights to claim repayment from or against the Debtor and any other guarantors and all rights to be subrogated to any rights of the Creditor, until the Guaranteed Obligations have been paid in full.

13. Termination

This agreement shall remain in full effect until:

- a) the Debtor has complied with all of its covenants in the Financing Agreement, no principal or interest, fees or other amounts are outstanding under the Financing Agreement; and
- b) the Creditor has no further commitment under the Financing Agreement to advance any part of the Committed Amount.

Notwithstanding the foregoing, this agreement shall be reinstated in accordance with the provisions of section 10 hereof.

14. Postponement and assignment of claims

All present and future debts, liabilites and obligations (collectively the "Assigned Obligations") of the Debtor to the Guarantor are postponed to the payment of the Guaranteed Obligations and are assigned by the Guarantor to the Creditor as continuing security for the payment of the liability of the Guarantor. Any moneys or other property received by the Guarantor in respect of any Assigned Obligations shall be received by the Guarantor in respect of any Assigned

Obligations shall be received in trust for, and immediately paid over to, the Creditor with all necessary endorsements and assignments and pending such payment shall be held separate and apart from all other property held by the Guarantor. Any moneys received by the Creditor pursuant to this section, including moneys derived from instruments and any other property, may be applied against any Guaranteed Obligations or held by the Creditor as continuing security for the liability of the Guarantor or released to the Guarantor, all as the Creditor may see fit and without prejudicing or in any way discharging or diminishing the liability of the Guarantor. In the event that the further liability of the Guarantor is terminated, the provisions of this agreement relating to the postponement and assignment of the Assigned Obligations shall continue in full force and effect until the Guaranteed Obligations have been paid in full and the Creditor is under no obligation to make any further advances or extend any other financial accommodation to or for the benefit of the Debtor. Despite the forgoing, the Guarantor shall be entitled to receive and deal with any payments on account of any Assigned Obligations in the form of salaries and any other permitted payments made by the Debtor in the ordinary course of business prior to a default in the payment of any Guaranteed Obligations.

15. No rights of set-off

All amounts payable by the Guarantor shall be paid without set-off or counterclaim and without any deduction or withholding whatsoever unless and to the extent that the Guarantor shall be prohibited by law from doing so, in which case the Guarantor shall pay to the Creditor such additional amounts as shall be necessary to ensure that the Creditor receives the full amount it would have received if no such deduction or withholding had been made.

16. Entire agreement

There are no representations, condition, agreements or understandings with respect to this agreement or affecting the liability of the Guarantor other than as set forth or referred to in this agreement.

17. Additional security

This agreement is in addition and without prejudice to any security of any kind (including, without limitation, any guarantees, whether or not in the same form as this agreement) held by the Creditor.

18. Further assurances

The Guarantor shall from time to time upon the request of the Creditor, execute and deliver, under seal or otherwise, all such further agreements, instruments and documents and do all such further acts and things as the Creditor may require to give effect to the transactions contemplated by this agreement.

19. Successors, assigns and governing law

This agreement shall enure to the benefit of and be binding upon the respective heirs, legal representatives, successors and assigns of the Guarantor and the Creditor and shall be governed by and construed in accordance with the laws of the Province of Ontario. The Guarantor

irrevocably submits to the jurisdiction of the courts of Ontario in any action or proceeding arising out of or relating to this agreement but nothing shall prevent the Creditor from enforcing this agreement or any related judgment against the Guarantor in any other jurisdiction.

20. Severability

If any provision contained in this agreement shall be invalid, illegal or unenforceable in any jurisdiction, the invalidity, illegality or unenforceability of that provision will not affect the validity, legality or enforceability of the remaining provisions hereof or thereof.

SIGNED, SEALED and DELIVERED as of the date first above written.

PUC INC.

By:

Name: Dominic Parrella

Title: p President

By:

Name: Terry Greco

Title: Treasurer

We have authority to bind the Corporation.

ADDRESS OF THE GUARANTOR:

500 Second Line E.,

Sault Ste. Marie, Ontario P6A 6P2

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GENERAL SECURITY AGREEMENT

TO: ONTARIO INFRASTRUCUTRE AND LANDS CORPORATION

The undersigned PUC DISTRIBUTION INC. (hereinafter called the "Debtor") hereby enters into this General Security Agreement with ONTARIO INFRASTRUCTURE AND LANDS CORPORATION (hereinafter called the "Secured Party") for valuable consideration and as security for the repayment of the principal sum of \$15,000,000.00, loaned to the Debtor by the Secured Party pursuant to a Financing Agreement (the "Financing Agreement") dated December 12th, 2014 together with interest and all expenses (including legal fees on a solicitor and client basis) incurred by the Secured Party, its receiver or agent in the enforcement of security or other agreements held by the Secured Party in respect of such indebtedness or liabilities (which indebtedness and liabilities, and interest thereon, as provided herein, are herein collectively called the "Indebtedness").

A. GRANT OF SECURITY INTERESTS

- 1. The Debtor hereby grants to the Secured Party, by way of mortgage, charge, assignment and transfer a security interest in the undertaking of the Debtor and in all Goods (including all attachments, additions and accessions thereto), Chattel Paper, Documents of Title (whether negotiable or not), Instruments, Intangibles, Money and Securities now or hereafter owned or acquired by or on behalf of the Debtor and in all proceeds and renewals thereof, accretions thereto and substitutions therefor (hereinafter collectively called the "Collateral"), including, without limitation, all of the following now or hereafter owned or acquired by or on behalf of the Debtor:
 - (a) all inventory of whatever kind and wherever situate ("inventory");
 - all equipment (other than Inventory) of whatever kind and wherever situate including, without limitation, all machinery, tools, apparatus, plant, fumiture, fixtures and vehicles of whatsoever nature or kind;
 - (c) all accounts and book debts and generally all debts, dues, claims, choses in action and demands of every nature and kind howsoever arising or secured including letters of credit, guarantees and advice of credit which are now due, owing or accruing or growing due to or owned by or which may hereafter become due, owing or accruing or growing due to or owned by the Debtor ("Debts");
 - (d) all contractual rights and insurance claims and all goodwill, patents, trademarks, copyrights and other industrial property;
 - (e) all monies other than trust monies lawfully belonging to others;
 - (f) wherever the Debtor's 2014 Capital Works Program and Infrastructure Renewal Projects as defined in the Financing Agreement takes place;
 - (g) all other property and assets, real and personal, movable or immoveable, of whatsoever nature and kind.
- 2. The mortgages, charges and security interests hereby created shall not extend or apply to the last day of the term of any lease, oral or written, or agreement therefor, now held or hereafter acquired by the Debtor, but upon the enforcement of the Security Interest the Debtor shall stand possessed of such last day in trust to assign and dispose of the same to any person acquiring such term. There shall also be excluded from the security created by this General Security Agreement any property of the Debtor that constitutes consumer goods for the personal use of the Debtor.

B. ATTACHMENT

3. The Debtor warrants and acknowledges that the Debtor and the Secured Party intend each of the security in this General Security Agreement in existing Collateral to attach upon the execution of this General Security Agreement; that value has been given; that the Debtor has rights in such existing Collateral; and that the Debtor and the Secured Party intend the security interests in this General Security Agreement in hereafter acquired Collateral to attach at the same time as the Debtor acquires rights in the said after acquired Collateral.

C. REPRESENTATIONS AND WARRANTIES OF DEBTOR

- The Debtor hereby represents and warrants to the Secured Party that:
 - (a) The Debtor has or expects hereafter to have assets at the location(s) set out in Schedule "A":
 - (b) The Collateral is primarily situate or located at the location(s) set out in Schedule "A" on the date hereof but may from time to time be located at other premises of the Debtor; may also be located at other places while in transit to and from such locations and premises; and may from time to time be situate or located at any other place when on lease or consignment to any lessee or consignee from the Debtor;
 - (c) The Collateral is genuine and owned by the Debtor free of all security interests, mortgages, liens, claims, charges or other encumbrances, save for the security interest created by this General Security Agreement and those encumbrances set out in Schedule "B".

D. <u>COVENANTS AND AGREEMENTS OF DEBTOR</u>

- 5. The Debtor hereby covenants and agrees with the Secured Party that until all of the Indebtedness is paid in full:
 - (a) The Debtor shall not without the prior written consent of the Secured Party sell or dispose of any of the Collateral in the ordinary course of business or otherwise, and if the amounts of any of the Collateral referred to in paragraph 1 hereof shall be paid to the Debtor, the Debtor shall receive the same in trust for the Secured Party and forthwith pay over the same to the Secured Party upon request; provided however that the property and assets assigned or subjected to a mortgage, charge or security interest by paragraph 1 (a) above may be sold or disposed of in the ordinary course of business and for the purpose of carrying on the same;
 - (b) The Debtor shall not without the prior written consent of the Secured Party create or permit any liens upon or assign or transfer as security or pledge or hypothecate as security or create a security interest in the Collateral except to the Secured Party;
 - (c) The Debtor shall at all times have and maintain insurance over the Collateral against risks of fire (including extended coverage), theft, and such risks as the Secured Party may reasonably require in writing, containing such terms, in such form, for such periods and written by such companies as may be reasonably satisfactory to the Secured Party. The Debtor shall duly and seasonably pay all premiums and other sums payable for maintaining such insurance and shall cause the insurance money thereunder to be payable to the Secured Party as its interest hereunder may appear and shall, if required, furnish the Secured Party with certificates or other evidence satisfactory to the Secured Party of compliance with the foregoing insurance provisions. In the event that Debtor fails to pay all premiums and other sums payable in accordance with the foregoing insurance provision the Secured Party may make such payments to be repayable by the Debtor on demand and any such payments made by the Secured Party shall be secured hereby;
 - (d) The Debtor shall keep the Collateral in good condition and repair according to the nature and description thereof, and the Secured Party may, whenever it deems necessary, either in person or by agent, inspect the Collateral and the reasonable cost of such inspection shall be paid by the Debtor and secured hereby and the Secured Party may make repairs as it deems necessary, and the cost thereof shall be paid by the Debtor and secured hereby;
 - (e) The Debtor shall duly pay all taxes, rates, licence fees and other charges assessed or imposed upon it or the Collateral, or any part thereof and upon the income and profit of the Debtor. In the event that the Debtor fails to pay any taxes as they come due, the Secured Party may make payments in respect of any unpaid taxes to be repayable by the Debtor on demand and any such payments made by the Secured Party shall be secured hereby, and
 - (f) The Debtor agrees that the Secured Party may require any account debtor of the Debtor to make payment to the Secured Party and the Secured Party may take control of the proceeds referred to in paragraph 1 hereof and may hold all amounts received from any account debtor and any proceeds as cash collateral as part of the Collateral and as security for the Indebtedness.

- 6. The Debtor shall at all times and from time to time do, execute, acknowledge and deliver or cause to be done, executed, acknowledged or delivered all and singular every such further act, deed, transfer, assignment, assurance, document or instrument as the Secured Party may reasonably require for the better granting, transferring, assigning, charging, setting over, assuring and confirming unto the Secured Party the property and assets hereby mortgaged, charged or subjected to security interests or intended so to be or which the Debtor may hereafter become bound to mortgage, charge, transfer, assign or subject to a security interest in favour of the Secured Party and for the better accomplishing and effectuating of this General Security Agreement and the provisions contained herein and every officer of the Secured Party and each of them is irrevocably appointed attorneys or attorney to execute in the name and on behalf of the Debtor any document or instrument for the said purposes.
- 7. The Debtor shall permit the Secured Party at any time, either in person or by agent, to inspect the Debtor's books and records pertaining to the Collateral including, without limiting the generality of the foregoing, inventory, accounts and contract rights. The Debtor shall at all times upon request by the Secured Party furnish the Secured Party with such information concerning the Collateral and the Debtor's affairs and business as the Secured Party may reasonably request, including lists of inventory and equipment and lists of accounts receivable showing the amounts owing upon each account and securities therefor and copies of all financial statements, books and accounts, involces, letters, papers and other documents in any way evidencing or relating to the account.
- 8. The Debtor acknowledges and agrees that in the event it amalgamates with any other corporation or corporations it is the intention of the parties hereto that the security interest created hereby:
 - (a) shall extend to "Collateral" (as that term is herein defined) owned by each of the amalgamating corporations and the amalgamated corporation at the time of amalgamation and to any "Collateral" thereafter owned or acquired by the amalgamated corporation, such that the term "Debtor" when used herein would apply to each of the amalgamating corporations and the amalgamated corporation and;
 - (b) shall secure the "indebtedness" (as that term is herein defined) of each of the amalgamating corporations and the amalgamated corporation to the Secured Party at the time of amalgamation and any "Indebtedness" of the amalgamated corporation to the Secured Party thereafter arising.

The security interest shall attach to the additional "Collateral" at the time of amalgamation and to any "Collateral" thereafter owned or acquired by the amalgamated corporation when such becomes owned or is acquired.

E. <u>DEFAULT</u>

- 9. The Debtor shall be in default under this General Security Agreement upon the occurrence of any one of the following events:
 - (a) the non-payment by the Debtor, within five (5) Business Days (as such term is defined in the Financing Agreement) after the same becomes due and payable, whether by acceleration or otherwise, of any of the Indebtedness;
 - (b) [the failure of the Debtor to observe or perform any material covenant, undertaking or agreement to the Secured Party contained herein if such failure is not rectified within thirty (30) days after written notice from the Secured Party; or
 - (c) an "Event of Default", as such term is defined in the Financing Agreement, occurs.
- 10. The Secured Party may in writing waive any breach by the Debtor of any of the provisions contained herein or any default by the Debtor in the observance or performance of any covenant or condition required by the Secured Party to be observed or performed by the Debtor; provided that no act or omission by the Secured Party in the premises shall extend to or be taken in any manner whatsoever to affect any subsequent breach or default or the rights resulting therefrom.

F. REMEDIES OF THE SECURED PARTY

11. (a) Upon any default under this General Security Agreement, the Secured Party may declare any or all of the Indebtedness to be immediately due and payable and the Secured Party may proceed to realize the security hereby constituted and to enforce its rights by entry or by the appointment by instrument in writing of a receiver or receivers of the subject matter of such security or any part

thereof and such receiver or receivers may be any person or persons, whether an officer or officers or employee or employees of the Secured Party or not, and the Secured Party may remove any receiver or receivers so appointed and appoint another or others in his or their stead; or by proceedings in any court of competent jurisdiction for the appointment of a receiver or receivers or for sale of the Collateral or any part thereof; or by any other action, suit, remedy or proceeding authorized or permitted hereby or by law or by equity; and may file such proofs of claim and other documents as may be necessary or advisable in order to have its claim lodged in any bankruptcy, winding-up or other judicial proceedings relative to the Debtor.

- (b) Any such receiver or receivers so appointed shall have power.
 - to take possession of the Collateral or any part thereof and to carry on the business of the Debtor.
 - to borrow money required for the maintenance, preservation or protection of the Collateral or any part thereof or the carrying on of the business of the Debtor;
 - (iii) to further charge the Collateral in priority to the security constituted by this General Security Agreement as security for money so borrowed; and
 - (iv) to sell, lease or otherwise dispose of the whole or any part of the Collateral on such terms and conditions and in such manner as he shall determine.

In exercising any powers any such receiver or receivers shall act as agent or agents for the Debtor and the Secured Party shall not be responsible for his or their actions.

- (c) In addition, the Secured Party may enter upon and lease or sett the whole or any part or parts of the Collateral and any such sale may be made hereunder by public auction, by public tender or by private contract, with or without notice and with or without advertising and without any other formality, all of which are hereby waived by the Debtor, and such sale shall be on such terms and conditions as to credit or otherwise and as to upset or reserve bid or price as to the Secured Party In its sole discretion may seem advantageous and such sale may take place whether or not the Secured Party has taken possession of such property and assets.
- (d) No remedy for the realization of the security hereof or for the enforcement of the rights of the Secured Party shall be exclusive of or dependent on any other such remedy, but any one or more of such remedies may from time to time be exercised independently or in combination.
- (e) The term "receiver" as used in this General Security Agreement includes a receiver and manager.

G. RIGHTS OF THE SECURED PARTY

- 12. All payments made in respect of the Indebtedness and money realized from any securities held therefor may be applied on such part or parts of the Indebtedness as the Secured Party may see fit and the Secured Party shall at all times and from time to time have the right to change any appropriation of any money received by it and to reapply the same on any other part or parts of the Indebtedness as the Secured Party may see fit, notwithstanding any previous application by whomsoever made.
- 13. The Secured Party, without exonerating in whole or in part the Debtor, may grant time, renewals, extensions, indulgences, releases and discharges to, may take securities from and give the same and any or all existing securities up to, may abstain from taking securities from or from perfecting securities of, may accept compositions from, and may otherwise deal with the Debtor and all other persons and securities as the Secured Party may see fit.
- 14. The Secured Party may assign, transfer and deliver to any transferee any of the Indebtedness or any security or any documents or instruments held by the Secured Party in respect thereof provided that no such assignment, transfer or delivery shall release the Debtor from any of the Indebtedness; and thereafter the Secured Party shall be fully discharged from all responsibility with respect to the Indebtedness and security, documents and instruments so assigned, transferred or delivered. Such transferee shall be vested with all powers and rights of the Secured Party under such security, documents or instruments but the Secured Party shall retain all rights and powers

with respect to any such security, documents or instruments not so assigned, transferred or delivered. The Debtor shall not assign any of its rights or obligations hereunder without the prior written consent of the Secured Party.

H. MISCELLANEOUS

- 15. This General Security Agreement is in addition to, not in substitution for and shall not be merged in any other agreement, security, document or instrument now or hereafter held by the Secured Party or existing at law or in equity or by statute.
- 16. Nothing herein shall obligate the Secured Party to make any advance or loan or further advance or loan or to renew any note or extend any time for payment of any indebtedness of the Debtor to the Secured Party.
- 17. This General Security Agreement shall be binding upon the Debtor and its heirs, legatees, trustees, executors, administrators, successors and assigns including any successor by reason of amalgamation of or any other change in the Debtor and shall enure to the benefit of the Secured Party and its successors and assigns.
- 18. In construing this General Security Agreement, capitalized terms not otherwise defined herein shall have the same meaning as defined in the PPSA (as hereinafter defined), unless the context otherwise requires. Words importing gender shall include all genders.
- 19. If one or more of the provisions contained herein shall be invalid, illegal or unenforceable in any respect, the validity, legality and enforceability of the remaining provisions contained herein shall not in any way be affected or impaired thereby.
- 20. Where any provision or remedy contained or referred to in this General Security Agreement is prohibited, modified or altered by the laws of any province or territory of Canada which governs that aspect of this General Security Agreement and the provision or remedies may be waived or excluded by the Debtor in whole or in part, the Debtor hereby waives and excludes such provision to the fullest extent permissible by law.
- 21. The headings in this General Security Agreement are included herein for convenience of reference only, and shall not constitute a part of this General Security Agreement for any other purpose.
- 22. Any notice or statement referred to herein may be delivered, or providing that postal service throughout Canada is fully operative, may be mailed by ordinary prepaid mail to the Debtor at his last address known to the Secured Party and the Debtor shall be deemed to have received such notice or statement on the day of delivery, if delivered, and three business days after mailing, if mailed.
- 23. This General Security Agreement shall be governed by and construed in accordance with the laws of the Province of Ontario as the same may be in effect from time to time including, where applicable, the Personal Property Security Act (Ontario), as amended or substituted (the "PPSA"). For the purpose of legal proceedings this General Security Agreement shall be deemed to have been made in the said Province and to be performed there and the courts of that Province shall have jurisdiction over all disputes which may arise under this General Security Agreement and the Debtor hereby irrevocably and unconditionally submits to the non-exclusive jurisdiction of such courts, provided always that nothing herein contained shall prevent the Secured Party from proceeding at its election against the Debtor in the courts of any other Province, country or jurisdiction.
- The Debtor acknowledges having received a copy of this General Security Agreement.

THIS GENERAL SECURITY AGREEMENT has been executed by the Debtor as of the 16thday of December, 2014.

PUC DISTRIBUTION INC.

Per:

Dominto Parrella, President

Per:

Terry Greco, Treasurer

SCHEDULE "A" LOCATIONS OF COLLATERAL

Wherever the Debtor's 2014 Capital Works Program and Infrastructure Renewal Projects as defined in the Financing Agreement takes place

SCHEDULE "B"

ENCUMBRANCES AFFECTING COLLATERAL

Secured Party – Royal Bank of Canada
Date of Registration – February 4th, 2004
Registration Number – 20040204 1945 1531
Reference File Number – 602892981
Collateral Classification – Inventory, Equipment, Accounts, Other General Collateral Description – None

Secured Party – Ontario Infrastructure Projects Corporation
Date of Registration – November 19th, 2009
Registration Number – 20091119 1504 1862 0137
Reference File Number – 657704322
Collateral Classification – Inventory, Equipment, Accounts, Other General Collateral Description - None

Secured Party – Ontario Infrastructure and Lands Corporation Date of Registration – December 7th, 2011 Registration Number – 20111207 1342 1590 2518 Reference File Number – 674901954 Collateral Classification – Inventory, Equipment, Accounts, Other General Collateral Description – General Security Agreement

Tor#: 3093139.2

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AMENDING AGREEMENT

THIS AMENDING AGREEMENT (the "Agreement"), made in duplicate, dated and effective as of September 30, 2015.

BETWEEN:

ONTARIO INFRASTRUCTURE AND LANDS CORPORATION (hereinafter referred to as "OILC");

AND:

PUC DISTRIBUTION INC. (hereinafter referred to as the "Borrower")

WHEREAS the Parties entered into Financing Agreement No. 08PUC904758155FA dated October 31, 2009 (the "First Financing Agreement") in which OILC agreed to provide financing for the Borrower's capital projects as more particularly described in the First Financing Agreement (the "Project") in the amount of \$5,000,000.00;

WHEREAS the parties entered into Financing Agreement No. 10PUC9047510117FA dated November 10, 2011 (the "Second Financing Agreement") in which OILC agreed to provide financing for the Borrower's capital projects as more particularly described in the Financing Agreement (the "Project") in the amount of \$21,180,000.00;

AND WHEREAS the parties entered into Financing Agreement No. 13PUC9047513109FA dated December 12, 2014 (the "Third Financing Agreement") in which OILC agreed to provide financing for the Borrower's capital projects as more particularly described in the Financing Agreement (the "Project") in the amount of \$15,000,000.00;

AND WHEREAS the First Financing Agreement, Second Financing Agreement, and Third Financing Agreement shall be referred to collectively herein as the "Financing Agreements";

AND WHEREAS pursuant to Section 18(b) of the First Financing Agreement, Section 19(b) of the Second Financing Agreement, and Section 18(b) of the Third Financing Agreement, the parties wish to amend the Financing Agreements on the terms and conditions set out in this Amending Agreement;

NOW THEREFORE in consideration of the covenants of each of the parties contained herein and other good and valuable consideration (the receipt and sufficiency of which is hereby acknowledged by each of the parties) the parties agree as follows:

1. Capitalized terms used but not defined in this Amending Agreement shall have the meanings given in each Financing Agreement.

- 2. Section 10c) of the Third Financing Agreement is deleted in its entirety and replaced with the following:
 - c) Guarantee and Postponement of Claims from the Guarantor guaranteeing all obligations of the Borrower under the Financing Agreement and under financing agreement no.10PUC9047510114FA entered into with OILC dated and effective November 10, 2011 and under financing agreement no.08PUC904758155FA dated and effective October 31, 2009;
- 3. The following is added as section 12(c) of the First Financing Agreement and as section 12(a) vi of the Second Financing Agreement:
 - Assignment of Shares of the Borrower from PUC Inc.;
- 4. The Borrower shall cause the Guarantor pursuant to the Third Financing Agreement to execute the Second Pledge Agreement attached as Schedule "A" hereto.
- 5. The Borrower shall provide an updated legal opinion and ensure that the Guarantor pursuant to the Third Financing Agreement provides an amended Guarantee attached as Schedule "B" hereto and an updated legal opinion, in form and substance satisfactory to the Lender, concurrently with the execution of this Amending Agreement.
- 6. The Borrower represents and warrants that the representations and warranties set forth in section 2 of the First Financing Agreement and Second Financing Agreement and in paragraph 5 of Schedule "A" to the Third Financing Agreement, as amended by this Amending Agreement, are true and correct on and as of the date of this Amending Agreement.
- 7. In all other respects and except as expressly amended hereunder, any and all terms of the Financing Agreement shall remain in full force and effect.
- 8. This Amending Agreement may be executed by the parties in separate counterparts each of which when so executed and delivered will be an original.

IN WITNESS WHEREOF the parties have executed this Amending Agreement as of the date first mentioned above.

ONTARIO INFRASTRUCTURE AND LANDS **CORPORATION**

By:

Name: Krishnan Iyer

Title: Executive Vice-President and Chief

Financial Officer

By:

Name: Steve Kohacek

Title: Senior Vice-President, Municipal Business

Development and Lending

We have the authority to bind the

Corporation

PUC DISTRIBUTION INC.

By:

Name:

Title:

By:

Name:

Treasurer

Title:

We have the authority to bind the

Corporation

[Affix Seal]

SCHEDULE "A" SECOND PLEDGE AGREEMENT

THIS AGREEMENT (this "Agreement") made this ___ day of October 2015.

BETWEEN:

PUC INC. (hereinafter called the "Guarantor")

- AND -

ONTARIO INFRASTRUCTURE AND LANDS CORPORATION (hereinafter called the "Lender")

RECITALS:

- A. Pursuant to the terms of a financing agreement dated as of December 12th, 2014 as amended by an amending agreement dated October _____, 2015 (as may be further amended, modified or supplemented from time to time and hereinafter referred to as the "Financing Agreement") between PUC Distribution Inc. (the "Borrower") and the Lender, in which the Lender has agreed to establish credit facilities in the amount of \$15,000,000 (the "Indebtedness") to finance the Borrower's 2014 Capital Works Program and to replenish reserves used to fund completed Infrastructure Renewal Projects (the "Project").
- B. As collateral security for its obligations under the Financing Agreement, the Borrower caused PUC Inc. as the Guarantor to pledge to the Lender all of the Guarantor's rights, title, benefit and interest in the common shares held by the Guarantor (the "Guarantor") in the Borrower as listed in Schedule "A" hereto (the "Shares") and caused the Guarantor to enter into a Pledge Agreement dated December 16, 2014 in furtherance thereof (the "Original Pledge Agreement").
- C. In addition to the pledge of Shares as collateral security for the Borrower's obligations under the Financing Agreement, the parties now wish to pledge the Shares as collateral security for the Borrower's obligations under each of the financing agreements dated as of October 31, 2009 and November 11, 2011, (as amended and as may be further amended, modified or supplemented from time to time and hereinafter referred to as the "2009 Financing Agreement" and "2011 Financing Agreement" respectively) between the Borrower and the Lender, in which the Lender has agreed to establish credit facilities in the amount of \$5,000,000.00 and \$21,180,000.00 respectively (the "2009 Indebtedness" and "2011 Indebtedness" respectively) to finance the Borrower's smart meter program and construction of corporate headquarters, (the "2009 Project" and "2011 Project" respectively).

D. And whereas the Financing Agreement and the 2009 Financing Agreement and 2011 Financing Agreement shall be referred to collectively as the "Financing Agreements".

NOW THEREFORE in consideration of Two Dollars, (\$2.00) and of the mutual covenants, agreements, and premises contained herein, the receipt and sufficiency of which is hereby acknowledged by each of the parties hereto, it is mutually understood and agreed by the Guarantor and the Lender as follows:

1. Definitions

In this Agreement, including the recitals hereto, and except as may be otherwise provided herein or as context expressly or by necessary implication requires, the terms herein shall have the meanings provided in the Financing Agreements.

2. Representations and Warranties

The Guarantor represents and warrants to the Lender that:

- (a) the authorized share capital and the issued share capital of the Borrower are as set forth in Schedule "A" hereto; and
- (b) no person other than the Guarantor holds any rights, title, benefit and interest in the shares of the Borrower.

3. Covenants

The Guarantor covenants and agrees with the Lender that so long as any amounts remain outstanding and unpaid under the Financing Agreements or so long as any commitment under the Financing Agreements remain in effect, the Guarantor shall not allow its ownership interest in the Borrower to be diluted.

4. Pledge of Shares

The Guarantor hereby pledges, assigns as collateral security and grants a security interest in the Shares, as security for the performance of the Guarantor's obligations hereunder and for the performance of the Borrower's obligations under the Financing Agreements (the "Indebtedness").

The Lender shall continue to hold the Shares previously delivered by the Guarantor pursuant to the terms of the Original Pledge Agreement in accordance with the terms and conditions in this Agreement. Upon the occurrence of a default under any one or more of the Financing Agreements, the Lender and its nominees are hereby empowered to exercise all rights and powers and to perform all acts of ownership in respect of the Shares to the same extent as the Guarantor might do

and the Guarantor shall forthwith repay all consequent outlay and expense with interest at the rate applicable to the Indebtedness.

The Guarantor shall ensure that a financing statement is registered in respect of the security interest granted by the Guarantor in the Shares showing the Guarantor as debtor and OILC as secured party, pursuant to the *Personal Property Security Act*.

The Guarantor does hereby irrevocably appoint the Lender as its true and lawful attorney, with full powers of substitution, for it and in its name, for all purposes of this Agreement. This power of attorney is given pursuant to the *Powers of Attorney Act (Ontario)*.

5. Termination

This Agreement shall terminate upon payment in full of all Indebtedness due under the Financing Agreements and the complete performance of all obligations and liabilities of the Borrower thereunder. For greater certainty, notwithstanding the foregoing, the rights of the Lender and any transferee thereof in accordance with this Agreement shall continue and survive after any foreclosure or other realization by the Lender.

The pledge granted pursuant to this Agreement shall terminate upon repayment in full of the Indebtedness and satisfaction of all obligations outstanding under the Financing Agreements. Upon the repayment in full to the Lender of the Indebtedness and satisfaction of all obligations under the Financing Agreements, the Guarantor shall be entitled to require the Lender to deliver over the Shares free and clear of any encumbrances or liens and to execute such further and other assurances as may be required to complete properly any necessary reconveyance or transfer to the Guarantor.

6. General

The security granted herein is in addition to and not in substitution for any other security now or hereafter held by the Lender in relation to the Borrower's obligations under the Financing Agreements. This Agreement and the Shares shall not operate by way of merger of the Indebtedness or any indebtedness or liability of any other person or persons to the Lender and no judgment recovered by the Lender shall operate by way of merger of or in any way affect the security of the Shares which is in addition to and not in substitution for any other security now or hereafter held by the Lender.

Any notice or other communication to be given by any party hereunder to any other party shall be given in writing and shall be sufficiently given by delivering the same by hand or sending same by telecopy or by recognized overnight courier to the party to whom the notice is directed, at the address set forth below:

(a) to the Guarantor:

PUC Inc. 500 Second Line E. Sault Ste. Marie, Ontario P6A 6P2

Attention: Mr. Terry Greco
Telephone No.: [INSERT]
Fax No.: [INSERT]

(b) to the Lender:

Ontario Infrastructure and Lands Corporation 777 Bay Street, 9th Floor Toronto, ON M5G 2C8

Attention: Vice-President, Loan Operations

Telephone No.: (416) 326-1149 **Fax No.:** (416) 212-6452

or to such address as may from time to time be designated by Notice. A notice or other communication given in compliance with this Section is herein called a "Notice". Any Notice delivered by hand shall be deemed to have been validly and effectively given and received on the date of such delivery if received prior to 5 pm on a Business Day; otherwise the date of delivery shall be deemed to be on the first Business Day next following such date. Any Notice sent by telecopy with confirmation of transmission shall be deemed to have been validly and effectively given and received at the time transmission is completed if completed prior to 5 pm on a Business Day, otherwise the date of delivery shall be deemed to be on the first Business Day next following such date. Any Notice sent by overnight courier shall be deemed to have been validly and effectively given one (1) Business Day after deposit with the overnight courier.

The Guarantor agrees to do, make and execute all such further documents, agreements, assurances, acts, matters and things and take such further action as may be reasonably required by the Lender and/or its successors and assigns from time to time in order to more effectively carry out the true intent of this Agreement, provided that the same are consistent with the terms of this Agreement.

This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which taken together shall be deemed to constitute one and the same document. Counterparts may be executed either in

original or telecopy form and the parties to this document adopt any signatures received by telecopier machines as original signatures of the parties.

The interpretation, validity and enforcement of this Agreement and shall be governed by and construed under the laws of the Province of Ontario and the laws of Canada applicable therein.

This Agreement shall be binding upon and enure to the benefit of and be enforceable by the parties hereto and their respective executors, administrators, successors and assigns and shall be read with such changes of gender and number required by the context.

IN WITNESS WHEREOF the parties hereto have hereunto affixed their respective corporate seals under the hands of their respective proper officers duly authorized in that behalf.

By:	
-	Name: Dominic Pararella
	Title: President
By:	
	Name: Terry Greco Title: Treasurer
	Title: Treasurer
	We have authority to bind the Corporation.
ON	TARIO INFRASTRUCTURE AND
LA	NDS CORPORATION
	NDS CORPORATION
LAI By:	NDS CORPORATION Name:
	NDS CORPORATION
	NDS CORPORATION Name:
	NDS CORPORATION Name:
	Name: Title:
Ву:	NDS CORPORATION Name:

Financing Agreement Nos. 08PUC904758155FA, 10PUC9047510117FA and 13PUC9047513109FA

We have authority to bind the Corporation.

Schedule "A"

Authorized Capital of Borrower

10,000 Common Shares Unlimited number of Special Shares

Issued Capital of Borrower

8,612 Common Shares

SCHEDULE "B"

GUARANTEE AND POSTPONEMENT OF CLAIMS

Date:

October _, 2015.

To:

ONTARIO INFRASTRUCTURE AND LANDS CORPORATION

(777 Bay Street, 9th Floor, Toronto, Ontario M5G 2C8)

(the "Creditor")

From:

PUC DISTRIBUTION INC.

(500 Second Line E., Sault Ste. Marie, Ontario P6A 6P2)

(the "Debtor")

And from:

PUC INC.

(500 Second Line E., Sault Ste. Marie, Ontario P6A 6P2)

(the "Guarantor")

WHEREAS the Debtor intends to finance the Debtor's 2014 Capital Works Program and to replenish reserves used to fund completed Infrastructure Renewal Projects as described in the 2014 Financing Agreement defined below (the "2014 Project"), and upon terms and conditions that have been approved by the Creditor;

AND WHEREAS the Debtor had previously entered into financing agreement no.10PUC9047510114FA with the Creditor dated and effective November 10, 2011 and financing agreement no.08PUC904758155FA dated and effective October 31, 2009 ("Prior Financing Agreements") to finance the construction of an administrative building and the Smart Meter Program, respectively (the "Prior Projects");

AND WHEREAS the Creditor has entered into a financing agreement dated December 12, 2014 as amended by an amending agreement dated ________, 2015 (collectively the "2014 Financing Agreement") to provide certain financing to the Debtor to finance a portion of the costs of construction of the 2014 Project, and the Debtor has granted a fourth ranking charge against the Premises (the "Charge") to secure the repayment of the Financing;

AND WHEREAS the parties agree that the Guarantee and Postponement of Claims signed by the Guarantor and dated December 16, 2014 should apply to the 2014 Financing Agreement and the Prior Financing Agreements;

AND WHEREAS the 2014 Financing Agreement and the Prior Financing Agreements shall be referred to collectively as the "Financing Agreement";

AND WHEREAS the Prior Projects and the 2014 Project shall be referred to collectively as the "Project";

AND WHEREAS the financing provided by the Creditor pursuant to the terms of the Prior Financing Agreements and the 2014 Financing Agreement shall be referred to collectively as the "Financing";

AND WHEREAS the Guarantor understands that under the terms and conditions of the 2014 Financing Agreement, it is a condition of the Creditor providing the Financing that the Guarantor guarantees the obligations of the Debtor under the Financing Agreement;

AND WHEREAS all capitalized terms not defined herein are as defined in the Financing Agreement;

THEREFORE, in order to induce the Creditor to provide the 2014 Financing, to issue promissory notes to the Borrower, and to satisfy the conditions of the 2014 Financing Agreement with respect thereto, the Guarantor undertakes and agrees as follows:

1. Guaranteed Obligations

The Guarantor irrevocably and unconditionally guarantees (i) the due and punctual payment and performance of all debts, liabilities and obligations including any professional, construction and completion costs, over and above the original budgeted costs, relating to the Project, including all bills for services and materials supplied in connection with the Project and (ii) the due and punctual payment and performance of all debts, liabilities and obligations, including any principal, interest and fees payable by the Debtor to the Creditor under the Financing Agreement or in connection with the Financing, and (iii) any and all fees, expenses or costs (including reasonable attorney fees and reasonable allocated costs of internal counsel of the Creditor) payable in connection with the enforcement and protection by the Creditor of its rights under this agreement including, but not limited to costs of collection (collectively the "Guaranteed Obligations").

2. Costs and expenses

The Guarantor agrees to pay the Creditor, upon demand, all out-of-pocket costs and expenses (including, without limitation, legal fees on a solicitor and client basis) incurred by or on behalf of the Creditor in connection with enforcing any of its rights against the Debtor in respect of the Guaranteed Obligations or against the Guarantor.

3. Right to immediate payment

The Creditor shall not be bound to seek or exhaust its recourse against the Debtor or any other persons or to realize on any securities it may hold in respect of the Guaranteed Obligations before being entitled to payment from the Guarantor under this agreement and the Guarantor renounces all benefits of discussion and division.

4. Payment on demand

The liability of the Guarantor shall be payable immediately upon written demand and such demand shall be conclusively deemed to have been effectually made and given when an envelope containing such demand, addressed to the Guarantor, is delivered to the attention of the Guarantor at the address of the Guarantor set forth in this agreement or at such address as the Guarantor may from time to time designate to the Creditor in writing. The liability of the Guarantor shall bear interest from the date of such demand and both before and after judgment at the rate set out in the Charge.

5. Statement of accounts

Any account settled or stated by or between the Creditor and the Debtor, or if any such account has not been so stated or settled prior to any demand for payment, any account stated by the Creditor shall, in the absence of manifest error, be accepted by the Guarantor as conclusive evidence that the amount of the Guaranteed Obligations so settled or stated is due and payable by the Debtor to the Creditor.

6. Liability absolute

The liability of the Guarantor shall be absolute and unconditional irrespective of:

- (a) the invalidity, unforceability or illegality, in whole or in part, of any agreements, instruments or other documents held by the Creditor to create, represent or evidence any Guaranteed Obligations;
- (b) any defence, counterclaim or right of set-off available to the Debtor;
- (c) any change in the name, objects, capital, constating documents or by-laws of the Debtor:
- (d) any amalgamation, merger or re-organization of the Debtor or, if a partnership, in the firm, including, without limitation, by reason of the death, retirement or admission for membership of any partners (in which case this agreement shall apply to the corporation or partnership, as the case may be, resulting or continuing therefrom);
- (e) any equities between the Creditor, the Guarantor or the Debtor or any defence or right of set-off, compensation, abatement, combination of accounts or cross-claim that the Guarantor or the Debtor may have;
- (f) any act or omission on the part of the Creditor that would prevent subrogation operating in favour of the Guarantor;
- (g) any contest by the Debtor, the Guarantor or any other guarantor as to the amount of the Guaranteed Obligations, the validity or enforceability of any term of the Financing Agreement or any security documents or other agreements or documents related to the Financing (collectively, the "Financing Documents") or the priority of any security;

- (h) any invalidity, non-perfection or unenforceability of any security or Financing Document held by the Creditor or any irregularity or defect in the manner or procedure by which Creditor realizes on such security or any Financing Document; and
- (i) any non-disclosure to the Guarantor by the Creditor, the Debtor or any other person of any matter (whether now existing or arising hereafter) relating in any way to the Guaranteed Obligations or the liability of the Guarantor hereunder, including without limitation any material change in circumstances or any act or omission of the Creditor, or
- (j) to the extent permitted by applicable law, any other circumstances which might otherwise constitute, in whole or in part, a defence available to, or a discharge of, the Guarantor, the Debtor or any other persons, firms or corporations in respect of the Guaranteed Obligations or the liability of the Guarantor:

it being the intent of the Guarantor that liability to the Creditor under this agreement shall be absolute and unconditional under any and all circumstances and shall not be discharged except by payment and performance in full of the Guaranteed Obligations.

7. Representations

The Guarantor hereby represents and warrants to the Creditor that:

- (a) the Guarantor is duly organized and existing under the laws of the Province of Ontario and has all requisite corporate power and authority to issue this agreement;
- (b) the execution, delivery and performance of this agreement has been duly authorized by all necessary corporate action on the part of the Guarantor and this agreement constitutes a legal, valid and binding obligation of the Guarantor, enforceable in accordance with its terms;
- (c) the execution and delivery of this agreement and performance of the obligations of the Guarantor hereunder do not contravene any provisions of its charter and by-laws (or equivalent constating documents) or any law, regulation, rule, decree, order, judgment or contractual restriction binding on or affecting it or its undertakings property and assets;
- (d) no consent, approval, order or authorization or the giving of notice to or the registration with, or the taking of any other action in respect of any governmental authority or agency as required in connection with the execution, delivery, performance, validity or enforceability of this agreement; and
- (e) the representations and warranties of the Debtor given in the Financing Agreement and relating to the Guarantor are true and correct.

8. Dealings by Creditor

The Creditor may, without giving notice to or obtaining the consent of the Guarantor, grant extensions of time and other indulgences, take and give up securities, accept compositions, grant releases and discharges, whether full, partial, conditional or otherwise, perfect or fail to perfect any securities, release any undertaking, property or assets charged by any securities to third parties and otherwise deal or fail to deal with the Debtor and others (including, without limitation, any other guarantors) and securities, hold any moneys received from the Debtor and others or from any securities unappropriated, apply such moneys against such part of the Guaranteed Obligations and change any such application in whole or in part from time to time, all as the Creditor may see fit, without prejudice to or in any way discharging or diminishing the liability of the Guarantor and no loss of or in respect of any securities received by the Creditor from the Debtor or any other persons, whether occasioned through the fault of the Creditor or otherwise, shall in any way discharge or diminish the liability of the Guarantor.

9. Liability as principal debtor

All debts, liabilities and obligations purporting to be incurred by the Debtor and owing to the Creditor shall form part of the Guaranteed Obligations despite any incapacity, disability, or lack or limitation of status or power of the Debtor or any of its directors, officers or agents or that the Debtor may not be a legal entity or any irregularity or defect or informality in the incurring of such debts, liabilities or obligations and any such debts, liabilities and obligations which may not be recoverable from the Guarantor as guarantor shall be recoverable from the Guarantor as principal debtor upon demand and with interest, calculated and payable as provided in this agreement.

10. Continuing nature and reinstatement

This agreement is a continuing guarantee and shall apply to and secure payment of all Guaranteed Obligations and any ultimate unpaid balance thereof. This agreement shall be reinstated if at any time any payment of any Guaranteed Obligations is rescinded or must otherwise be returned by the Creditor upon the insolvency, bankruptcy or reorganization of the Debtor or for any other reason whatsoever, all as though such payment had not been made.

11. Liquidation, bankruptcy, etc.

In the event of any liquidation, winding up or bankruptcy of the Debtor (whether voluntary or compulsory) or in the event that the Debtor shall make a bulk sale of any of its assets within the bulk transfer provisions of any applicable legislation or any composition with creditors or scheme of arrangement, the Creditor shall have the right to rank in priority to the Guarantor for its claim in respect of the Guaranteed Obligations and to receive all dividends or other payment in respect thereof until its claim has been paid in full, all without prejudice to its claim against the Guarantor who shall continue to be liable for any remaining unpaid balance of the Guaranteed Obligations. In the event of any valuation or retention by the Creditor of any securities, such valuation or retention

shall not, as between the Creditor and the Guarantor, be considered payment, satisfaction or reduction of any Guaranteed Obligations.

12. Waiver of subrogation rights

In the event that the Creditor receives any payments on account of the liability of the Guarantor, the Guarantor shall not have, and waives to the extent required, all rights to claim repayment from or against the Debtor and any other guarantors and all rights to be subrogated to any rights of the Creditor, until the Guaranteed Obligations have been paid in full.

13. Termination

This agreement shall remain in full effect until:

- a) the Debtor has complied with all of its covenants in the Financing Agreement, no principal or interest, fees or other amounts are outstanding under the Financing Agreement; and
- b) the Creditor has no further commitment under the Financing Agreement to advance any part of the Committed Amount.

Notwithstanding the foregoing, this agreement shall be reinstated in accordance with the provisions of section 10 hereof.

14. Postponement and assignment of claims

All present and future debts, liabilites and obligations (collectively the "Assigned Obligations") of the Debtor to the Guarantor are postponed to the payment of the Guaranteed Obligations and are assigned by the Guarantor to the Creditor as continuing security for the payment of the liability of the Guarantor. Any moneys or other property received by the Guarantor in respect of any Assigned Obligations shall be received by the Guarantor in respect of any Assigned Obligations shall be received in trust for, and immediately paid over to, the Creditor with all necessary endorsements and assignments and pending such payment shall be held separate and apart from all other property held by the Guarantor. Any moneys received by the Creditor pursuant to this section, including moneys derived from instruments and any other property, may be applied against any Guaranteed Obligations or held by the Creditor as continuing security for the liability of the Guarantor or released to the Guarantor, all as the Creditor may see fit and without prejudicing or in any way discharging or diminishing the liability of the Guarantor. In the event that the further liability of the Guarantor is terminated, the provisions of this agreement relating to the postponement and assignment of the Assigned Obligations shall continue in full force and effect until the Guaranteed Obligations have been paid in full and the Creditor is under no obligation to make any further advances or extend any other financial accommodation to or for the benefit of the Debtor. Despite the forgoing, the Guarantor shall be entitled to receive and deal with any payments on account of any Assigned Obligations in the form of salaries and any other permitted payments made by the Debtor in the ordinary course of business prior to a default in the payment of any Guaranteed Obligations.

15. No rights of set-off

All amounts payable by the Guarantor shall be paid without set-off or counterclaim and without any deduction or withholding whatsoever unless and to the extent that the Guarantor shall be prohibited by law from doing so, in which case the Guarantor shall pay to the Creditor such additional amounts as shall be necessary to ensure that the Creditor receives the full amount it would have received if no such deduction or withholding had been made.

16. Entire agreement

There are no representations, condition, agreements or understandings with respect to this agreement or affecting the liability of the Guarantor other than as set forth or referred to in this agreement.

The Guarantee and Postponement of Claims dated December 14, 2014 is hereby revoked and replaced with this Guarantee and Postponement of Claims.

17. Additional security

This agreement is in addition and without prejudice to any security of any kind (including, without limitation, any guarantees, whether or not in the same form as this agreement) held by the Creditor.

18. Further assurances

The Guarantor shall from time to time upon the request of the Creditor, execute and deliver, under seal or otherwise, all such further agreements, instruments and documents and do all such further acts and things as the Creditor may require to give effect to the transactions contemplated by this agreement.

19. Successors, assigns and governing law

This agreement shall enure to the benefit of and be binding upon the respective heirs, legal representatives, successors and assigns of the Guarantor and the Creditor and shall be governed by and construed in accordance with the laws of the Province of Ontario. The Guarantor irrevocably submits to the jurisdiction of the courts of Ontario in any action or proceeding arising out of or relating to this agreement but nothing shall prevent the Creditor from enforcing this agreement or any related judgment against the Guarantor in any other jurisdiction.

20. Severability

If any provision contained in this agreement shall be invalid, illegal or unenforceable in any jurisdiction, the invalidity, illegality or unenforceability of that provision will not affect the validity, legality or enforceability of the remaining provisions hereof or thereof.

Financing Agreement Nos. 08PUC904758155FA, 10PUC9047510117FA and 13PUC9047513109FA

SIGNED, SEALED and DELIVERED as of the date first above written.

DI	IC	TI	NT.	_
I. E	и.		М.	k

By:		
	Name:	Dominic Parrella
	Title:	President
Ву:		
	Name:	Terry Greco
	Title:	Treasurer
Weh	ave autho	rity to bind the Corporation

ADDRESS OF THE GUARANTOR: 500 Second Line E., Sault Ste. Marie, Ontario P6A 6P2

AMENDING AGREEMENT NO. 2

THIS AMENDING AGREEMENT (the "Agreement"), made in duplicate, dated and effective as of April 27, 2016.

BETWEEN:

ONTARIO INFRASTRUCTURE AND LANDS CORPORATION

(hereinafter referred to as "OILC");

AND:

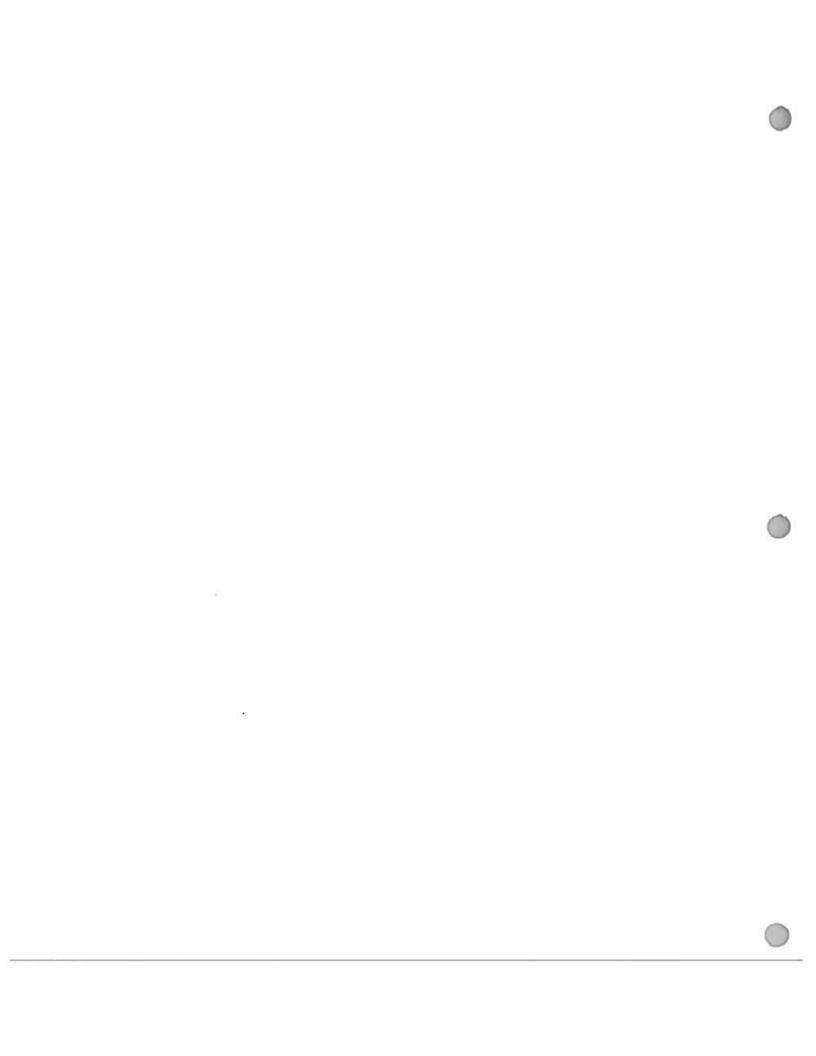
PUC DISTRIBUTION INC. (hereinafter referred to as the "Borrower")

WHEREAS the parties entered into Financing Agreement No. 13PUC9047513109FA dated December 12, 2014 as amended by an amending agreement dated October 30, 2015 (the "Financing Agreement") in which OILC agreed to provide financing for the Borrower's capital projects as more particularly described in the Financing Agreement (the "Project") in the amount of \$15,000,000.00;

AND WHEREAS pursuant to Section 18(b) of the Financing Agreement, the parties wish to amend the Financing Agreement on the terms and conditions set out in this Amending Agreement;

NOW THEREFORE in consideration of the covenants of each of the parties contained herein and other good and valuable consideration (the receipt and sufficiency of which is hereby acknowledged by each of the parties) the parties agree as follows:

- Capitalized terms used but not defined in this Amending Agreement shall have the meanings given in the Financing Agreement.
- 2. Section 7(a) of the Financing Agreement is deleted in its entirety and replaced with the following:
 - a) Construction Loan: May 16, 2016, subject to acceleration by the Lender in accordance with the Standard Terms (the "Construction Loan Maturity Date"). Conversion of the Construction Loan to the Term Loan, if applicable, must occur on or prior to the Construction Loan Maturity Date.
- 3. The definition of "Debt Service Coverage Ratio" in section 18 of the Financing Agreement is deleted in its entirety and replaced with the following:
 - "Corporate Debt Service Coverage Ratio" or "Corporate DSCR" means earnings before interest, taxes, depreciation and amortization (EBITDA), divided by the sum of principal repayment and interest payments on all interest bearing debt.



- The Borrower represents and warrants that the representations and warranties set forth in paragraph 5 of Schedule "A" to the Financing Agreement, as amended by this Amending Agreement, are true and correct on and as of the date of this Amending Agreement.
- In all other respects and except as expressly amended hereunder, any and all terms of the Financing Agreement shall remain in full force and effect.
- This Amending Agreement may be executed by the parties in separate counterparts each of which when so executed and delivered will be an original.

IN WITNESS WHEREOF the parties have executed this Amending Agreement as of the date first mentioned above.

ONTARIO INFRASTRUCTURE AND LANDS CORPORATION

By:

Name: Krishnan Iyer

Title: Executive Vice-President and Chief

Figureial Officer

By:

Name: Stove Rohacek

Title: Senior Vice-President, Municipal Business

Development and Lending

We have the authority to bind the

Corporation

PUC DISTRIBUTION INC.

By:

Name:

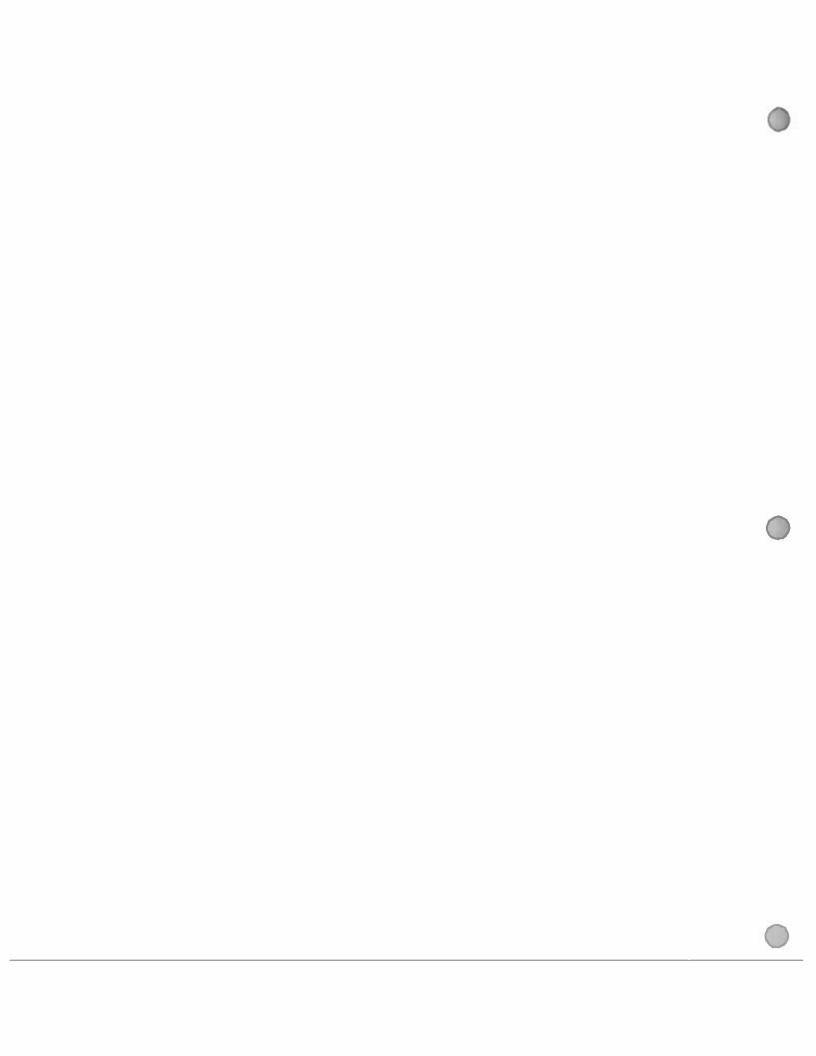
Title:

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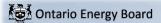
By:

Name: Title:

President & CEO



Attachment 8-Staff-78 - PUC 2018 RTSR Workform



2018 RTSR Workform for Electricity Distributors

Drop-down lists are shaded blue; Input cells are shaded green.

Utility Name	PUC Distribution Inc.		
Service Territory	Sault Ste. Marie, Ontario		
Assigned EB Number	EB-2017-0071		
Name and Title	Andrew Belsito, Rates and Regulatory Affairs Officer		
Phone Number	705-759-3009		
Email Address	andrew.belsito@ssmpuc.com		
Date	29-Mar-18		
Last COS Re-based Year	2013		

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your COS application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing the application or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.

While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.



2018 RTSR Workform for Electricity Distributors

1. Info 6. Historical Wholesale

2. Table of Contents 7. Current Wholesale

3. Rate Classes 8. Forecast Wholesale

4. RRR Data 9. RTSR Rates to Forecast

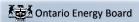
5. UTRs and Sub-Transmission



2018 RTSR Workform for Electricity Distributors

- Select the appropriate rate classes that appear on your most recent Board-Approved Tariff of Rates and Charges.
 Enter the RTS Network and Connection Rate as it appears on the Tariff of Rates and Charges

Rate Class	Unit	RTSR- Network	RTSR- Connection
Residential General Service Less Than 50 kW General Service 50 to 4,999 kW General Service 50 to 4,999 kW — Interval Metered Unmetered Scattered Load Sentinel Lighting Street Lighting Choose Rate Class	kWh kWh kW kWh kWh kW	0.0059 0.0055 2.2455 2.8240 0.0055 1.7021 1.6935	
CHOOSE Hate Class			



Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor eq: (1.0325)	Loss Adjusted Billed kWh
Residential	RTSR - Network	kWh	0.0059	288,746,486		1.0489	302,866,189
Residential	RTSR - Connection	kWh					0
General Service Less Than 50 kW	RTSR - Network	kWh	0.0055	92,174,996		1.0489	96,682,353
General Service Less Than 50 kW	RTSR - Connection	kWh					0
General Service 50 to 4,999 kW	RTSR - Network	kW	2.2455	159,591,245	418,637		
General Service 50 to 4,999 kW	RTSR - Connection	kW					
General Service 50 to 4,999 kW - Interval Metered	RTSR - Network	kW	2.8240	90,363,934	203,435		
General Service 50 to 4,999 kW - Interval Metered	RTSR - Connection	kW					
Unmetered Scattered Load	RTSR - Network	kWh	0.0055	1,489,410		1.0489	1,562,242
Unmetered Scattered Load	RTSR - Connection	kWh					0
Sentinel Lighting	RTSR - Network	kW	1.7021	227,056	630		
Sentinel Lighting	RTSR - Connection	kW					
Street Lighting	RTSR - Network	kW	1.6935	4,869,277	14,262		
Street Lighting	RTSR - Connection	kW					



Uniform Transmission Rates	Unit	20	16			2017	2	2018
Rate Description		Ra	ite			Rate	ļ	Rate
Network Service Rate	kW	\$		3.66	\$	3.66	\$	3
Line Connection Service Rate	kW	\$		0.87	\$	0.87	\$	0
Transformation Connection Service Rate	kW	\$		2.02	\$	2.02	\$	2
lydro One Sub-Transmission Rates	Unit	20 Jan 2016		ec 2016		2017	2	2018
Rate Description		Ra	ite			Rate	ı	Rate
Network Service Rate	kW	\$ 3.4121	\$	3.3396	\$	3.1942		
Line Connection Service Rate	kW	\$ 0.7879	\$	0.7791	\$	0.7710		
Transformation Connection Service Rate	kW	\$ 1.8018	\$	1.7713	\$	1.7493		
Both Line and Transformation Connection Service Rate	kW	\$ 2.5897	\$	2.5504	\$	2.5203	\$	
f needed, add extra host here. (I)	Unit	20	16			2017		2018
Rate Description		Ra	ite			Rate	ı	Rate
Network Service Rate	kW							
Line Connection Service Rate	kW							
Fransformation Connection Service Rate	kW							
Both Line and Transformation Connection Service Rate	kW	\$		-	\$	-	\$	
If needed, add extra host here. (II)	Unit	Effe January	tive 1, 2016			ffective ary 1, 2017		fective ary 1, 20
Rate Description		Rate				Rate	I	Rate
Network Service Rate	kW							
ine Connection Service Rate	kW							
ransformation Connection Service Rate	kW							
Both Line and Transformation Connection Service Rate	kW	\$		-	\$	-	\$	
ow Voltage Switchgear Credit (if applicable, enter as a negative	\$	Historio	al 2016		Curi	ent 2017	Fored	cast 20



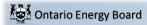
In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "4. RRR Data". For Hydro One Sub-transmission Rates, if you are charged a *combined* Line and Transformer connection rate, please ensure that both the line connection and transformer connection columns are completed.

IESO		Network		Line	Connec	tion	Transform	nation Co	onnection	Total Lin
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	115,900	\$3.66	424,677		\$0.00			\$0.00		\$ -
February	117,903	\$3.66	432,023		\$0.00			\$0.00		\$ -
March	108,929	\$3.67	399,255		\$0.00			\$0.00		\$ -
April	98,066	\$3.66	359,174		\$0.00			\$0.00		\$ -
May	67,790	\$3.66	248,240		\$0.00			\$0.00		\$ -
June	62,794	\$3.66	229,826		\$0.00			\$0.00		\$ -
July	75,871	\$3.66	277,823		\$0.00			\$0.00		\$ -
August	81,297	\$3.66	297,712		\$0.00			\$0.00		\$ -
September	77,471	\$3.66	283,672		\$0.00			\$0.00		\$ -
October	83,357	\$3.66	305,259		\$0.00			\$0.00		\$ -
November	102,977	\$3.66	377,170		\$0.00			\$0.00		\$ -
December	117,948	\$3.66	432,063		\$0.00			\$0.00		\$ -
Total	1,110,304 \$	3.66	\$ 4,066,893	_	\$ -	\$ -	-	\$ -	\$ -	\$ -
Hydro One		Network		Line	Connec	tion	Transform	nation Co	onnection	Total Lin
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$0.00			\$0.00			\$0.00		\$ -
February		\$0.00			\$0.00			\$0.00		\$ -
March		\$0.00			\$0.00			\$0.00		\$ -
April		\$0.00			\$0.00			\$0.00		\$ -
May		\$0.00			\$0.00			\$0.00		\$ -
June		\$0.00			\$0.00			\$0.00		\$ -
July		\$0.00			\$0.00			\$0.00		\$ -
August		\$0.00			\$0.00			\$0.00		\$ -
September		\$0.00			\$0.00			\$0.00		\$ -
October		\$0.00			\$0.00			\$0.00		\$ -
November		\$0.00			\$0.00			\$0.00		\$ -
December		\$0.00			\$0.00			\$0.00		\$ -
Total	- \$	-	\$ -		\$ -	\$ -	-	\$ -	\$ -	\$ -
Add Extra Host Here (I) (if needed)		Network		Line	Connec	tion	Transform	nation Co	onnection	Total Lin
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$0.00			\$0.00			\$0.00		\$ -
February		\$0.00			\$0.00			\$0.00		\$ - \$ -
March		\$0.00			\$0.00			\$0.00		\$ -
April		\$0.00			\$0.00			\$0.00		ъ - \$ -
May		\$0.00			\$0.00			\$0.00		ъ - \$ -
June		\$0.00			\$0.00			\$0.00		ъ - \$ -
July		\$0.00			\$0.00			\$0.00		\$ -
August		\$0.00			\$0.00			\$0.00		\$ -
September		\$0.00			\$0.00			\$0.00		\$ -
October		\$0.00			\$0.00			\$0.00		\$ -
November		\$0.00			\$0.00			\$0.00		\$ -
December		\$0.00			\$0.00			\$0.00		\$ -



In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "4. RRR Data". For Hydro One Sub-transmission Rates, if you are charged a *combined* Line and Transformer connection rate, please ensure that both the line connection and transformer connection columns are completed.

Id Extra Host Here (II) (if needed)		Network		Line	Connec	tion	Transforn	nation C	onnection	Tota	al Lir
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	An	noun
January		\$0.00			\$0.00			\$0.00		\$	
February		\$0.00			\$0.00			\$0.00		\$	
March		\$0.00			\$0.00			\$0.00		\$	
April		\$0.00			\$0.00			\$0.00		\$	
May		\$0.00			\$0.00			\$0.00		\$	
June		\$0.00			\$0.00			\$0.00		\$	
July		\$0.00			\$0.00			\$0.00		\$	
August		\$0.00			\$0.00			\$0.00		\$	
September		\$0.00			\$0.00			\$0.00		\$	
October		\$0.00			\$0.00			\$0.00		\$	
November		\$0.00			\$0.00			\$0.00		\$	
December		\$0.00			\$0.00			\$0.00		\$	
Total		Network		Line	Connec	tion	Transforn	nation C	onnection	Tota	al L
Total Month	Units Billed	Network Rate	Amount	Line Units Billed	Connec	Amount	Transforn Units Billed	nation C	Onnection Amount		al L
	Units Billed		Amount \$ 424,677								
Month		Rate		Units Billed	Rate	Amount	Units Billed	Rate	Amount	Am	
Month January	115,900	Rate \$3.66	\$ 424,677	Units Billed - -	Rate \$0.00	Amount	Units Billed	Rate \$0.00	Amount	An	
Month January February March	115,900 117,903	Rate \$3.66 \$3.66	\$ 424,677 \$ 432,023	Units Billed - - -	Rate \$0.00 \$0.00	Amount \$ - \$ -	Units Billed - -	Rate \$0.00 \$0.00	Amount \$ - \$ -	An \$	
Month January February	115,900 117,903 108,929	Rate \$3.66 \$3.66 \$3.67	\$ 424,677 \$ 432,023 \$ 399,255	Units Billed	Rate \$0.00 \$0.00 \$0.00	Amount \$ - \$ - \$ -	Units Billed - -	Rate \$0.00 \$0.00 \$0.00	Amount \$ - \$ - \$ -	An ***	
Month January February March April	115,900 117,903 108,929 98,066	Rate \$3.66 \$3.66 \$3.67 \$3.66	\$ 424,677 \$ 432,023 \$ 399,255 \$ 359,174	Units Billed	Rate \$0.00 \$0.00 \$0.00 \$0.00	Amount \$ - \$ - \$ - \$ - \$ -	Units Billed - -	Rate \$0.00 \$0.00 \$0.00 \$0.00	Amount \$ - \$ - \$ - \$ - \$ -	An ************************************	
Month January February March April May	115,900 117,903 108,929 98,066 67,790	Rate \$3.66 \$3.66 \$3.67 \$3.66 \$3.66	\$ 424,677 \$ 432,023 \$ 399,255 \$ 359,174 \$ 248,240	Units Billed	Rate \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Amount \$ - \$ - \$ - \$ - \$ - \$ -	Units Billed - -	Rate \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ -	**************************************	
Month January February March April May June	115,900 117,903 108,929 98,066 67,790 62,794	Rate \$3.66 \$3.66 \$3.67 \$3.66 \$3.66 \$3.66	\$ 424,677 \$ 432,023 \$ 399,255 \$ 359,174 \$ 248,240 \$ 229,826	Units Billed	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Units Billed	Rate \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	**************************************	
Month January February March April May June July	115,900 117,903 108,929 98,066 67,790 62,794 75,871	Rate \$3.66 \$3.66 \$3.67 \$3.66 \$3.66 \$3.66	\$ 424,677 \$ 432,023 \$ 399,255 \$ 359,174 \$ 248,240 \$ 229,826 \$ 277,823	Units Billed	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Units Billed	Rate \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	And \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Month January February March April May June July August	115,900 117,903 108,929 98,066 67,790 62,794 75,871 81,297	Rate \$3.66 \$3.66 \$3.67 \$3.66 \$3.66 \$3.66 \$3.66	\$ 424,677 \$ 432,023 \$ 399,255 \$ 359,14 \$ 248,240 \$ 229,826 \$ 277,823 \$ 297,712	Units Billed	Rate \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Amount \$	Units Billed	Rate \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	And \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Month January February March April May June July August September	115,900 117,903 108,929 98,066 67,790 62,794 75,871 81,297 77,471	Rate \$3.66 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66	\$ 424,677 \$ 432,023 \$ 399,255 \$ 359,174 \$ 248,240 \$ 229,826 \$ 277,823 \$ 297,712 \$ 283,672	Units Billed	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Amount \$	Units Billed	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Amount \$	And \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Month January February March April May June July August September October	115,900 117,903 108,929 98,066 67,790 62,794 75,871 81,297 77,471 83,357	Rate \$3.66 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66	\$ 424,677 \$ 432,023 \$ 399,255 \$ 359,174 \$ 248,240 \$ 229,826 \$ 277,823 \$ 297,712 \$ 283,672 \$ 305,259	Units Billed	Rate \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Amount \$	Units Billed	Rate \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Amount \$	And \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	



The purpose of this sheet is to calculate the expected billing when current 2017 Uniform Transmission Rates are applied against historical 2016 transmission units.

IESO		Network		Line	Connecti	ion	Transforr	nation Co	nnection	Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	115,900	\$ 3.6600	\$ 424,194	-	\$ 0.8700	\$ -	-	\$ 2.0200	\$ -	\$ -
February	117,903	\$ 3.6600	\$ 431,526	-	\$ 0.8700	\$ -	-	\$ 2.0200	\$ -	\$ -
March	108,929	\$ 3.6600	\$ 398,681		\$ 0.8700	\$ -		\$ 2.0200	\$ -	\$ -
April	98,066		\$ 358,923			\$ -	_		\$ -	\$ -
May	67,790					\$ -			\$ -	\$ -
							-			
June	62,794					\$ -	-		\$ -	\$ -
July	75,871				\$ 0.8700		-		\$ -	\$ -
August	81,297	\$ 3.6600	\$ 297,548	-	\$ 0.8700	\$ -	-	\$ 2.0200	\$ -	\$ -
September	77,471	\$ 3.6600	\$ 283,543	-	\$ 0.8700	\$ -	-	\$ 2.0200	\$ -	\$ -
October	83,357	\$ 3.6600	\$ 305,087	-	\$ 0.8700	\$ -	-	\$ 2.0200	\$ -	\$ -
November	102,977				\$ 0.8700		_		\$ -	\$ -
December	117,948		\$ 431,689		\$ 0.8700		-		\$ -	\$ -
Total	1,110,304	\$ 3.66	\$ 4,063,713	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Hydro One		Network		Line	Connect	ion	Transforr	nation Co	nnection	Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$ 3.1942	s .		\$ 0.7710	¢ .		\$ 1.7493	\$ -	\$ -
	=						=			
February	-	\$ 3.1942	\$ -			\$ -	-		\$ -	\$ -
March	-	\$ 3.1942		-		\$ -	-		\$ -	\$ -
April	-	\$ 3.1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
May	-	\$ 3.1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
June		\$ 3.1942				\$ -	-		\$ -	\$ -
July			\$ -			\$ -			\$ -	\$ -
	-			_			-			•
August	-	\$ 3.1942		-		\$ -	-		\$ -	\$ -
September	-	\$ 3.1942		-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
October	-	\$ 3.1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
November	-	\$ 3.1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
December	-	\$ 3.1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
Total		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Extra Host Here (I)		Network		Line	e Connecti	ion	Transforr	nation Co	nnection	Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
February	-	•					-			
March	-	\$ -	\$ -		\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June		\$ -	\$ -		\$ -	\$ -		\$ -		\$ -
July		D -							\$ -	
		•			•	\$ -		•	\$ - \$ -	
	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ - \$ -	\$ - \$ -	-	\$ - \$ -	\$ -	-	\$ - \$ -	\$ - \$ -	\$ - \$ -
August September	- - -	\$ - \$ - \$ -	\$ - \$ - \$ -	-	\$ - \$ - \$ -	\$ - \$ -	-	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -
August September October	- - -	\$ - \$ -	\$ - \$ - \$ - \$ -	- - -	\$ - \$ - \$ - \$ -	\$ - \$ - \$ -	- - -	\$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ -	\$ - \$ - \$ -
August September	- - - -	\$ - \$ - \$ -	\$ - \$ - \$ -	- - -	\$ - \$ - \$ -	\$ - \$ -	- - - -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -
August September October	- - - -	\$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ -	- - - -	\$ - \$ - \$ - \$ -	\$ - \$ - \$ -	- - - - -	\$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ -	\$ - \$ - \$ -
August September October November	- - - - -	\$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ -	- - - - -	\$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ -	- - - - - -	\$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ -
August September October November December	: : : : :	\$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ -	: : : : : :	\$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ -	Transform	\$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ -
August September October November December	Units Billed	\$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ -	: : : : : :	\$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ -		\$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ -
August September October November December Total Extra Host Here (II) Month		\$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ -	Line	\$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ -	Transforr	\$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ -
August September October November December Total Extra Host Here (II) Month January		\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ -	Line Units Billed	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - Amount	Transforr	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
August September October November December Total Extra Host Here (II) Month January February		\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Line	\$	\$ - \$ - \$ - \$ - \$ - \$ - Mount \$ - \$ -	Transforr	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - Mnount \$ - \$ -	\$ - \$ - \$ - \$ - \$ - Total Line Amount \$ - \$ -
August September October November December Total Extra Host Here (II) Month January February March		S	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Line Units Billed	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Transforr	\$ - \$ - \$ - \$ - \$ - mation Co Rate \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - Total Line Amount \$ - \$ -
August September October November December Total Extra Host Here (II) Month January February March April		S	\$	Line Units Billed	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Transforr	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
August September October November December Total Extra Host Here (II) Month January February March April May		S	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Line Units Billed	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Transforr	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$
August September October November December Total Extra Host Here (II) Month January February March April		S	\$	Line Units Billed	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Transforr	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
August September October November December Total Extra Host Here (II) Month January February March April May		S	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Line Units Billed	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Transforr	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$
August September October November December Total Extra Host Here (II) Month January February March April May June July		S	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Units Billed	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Transforr	S	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$
August September October November December Total Extra Host Here (II) Month January February March April May June July August		S	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Line Units Billed	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Transforr	S	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
August September October November December Total Extra Host Here (II) Month January February March April May June July August September		S	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Units Billed	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Transforr	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$
August September October November December Total Extra Host Here (II) Month January February March April May June July August September October		S	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Units Billed	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Transforr	s - s - s - s - s - s - s - s - s - s -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$
August September October November December Total Extra Host Here (II) Month January February March April May June July August September October November		S	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Units Billed	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Transforr	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
August September October November December Total Extra Host Here (II) Month January February March April May June July August September October		S	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Units Billed	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Transforr	s - s - s - s - s - s - s - s - s - s -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$
August September October November December Total Extra Host Here (II) Month January February March April May June July August September October November	Units Billed	S	\$	Units Billed	S	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Transforr	Rate S - S - S - S - S - S - S - S	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
August September October November December Total Extra Host Here (II) Month January February March April May June July August September October November December	Units Billed	S	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Units Billed	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Transforr Units Billed	S	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$
August September October November December Total Extra Host Here (II) Month January February March April May June July August September October November December Total	Units Billed	S	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Units Billed	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Transform Units Billed	S	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -



The purpose of this sheet is to calculate the expected billing when current 2017 Uniform Transmission Rates are applied against historical 2016 transmission units.

Total	1,110,304	\$ 3.6	6 \$	4,063,713		\$ -	\$ -	-	-	\$ -	\$ -	\$ -
December	117,948	\$3.66	\$	431,689	-	\$0.00	\$ -		-	\$0.00	\$ -	\$ -
November	102,977	\$3.66	\$	376,895	-	\$0.00	\$ -		-	\$0.00	\$ -	\$ -
October	83,357	\$3.66	\$	305,087	-	\$0.00	\$ -		-	\$0.00	\$ -	\$ -
September	77,471	\$3.66	\$	283,543	-	\$0.00	\$ -		-	\$0.00	\$ -	\$ -
August	81,297	\$3.66	\$	297,548	-	\$0.00	\$ -		-	\$0.00	\$ -	\$ -
July	75,871	\$3.66	\$	277,687	-	\$0.00	\$ -		-	\$0.00	\$ -	\$ -
June	62,794	\$3.66	\$	229,826	-	\$0.00	\$ -		-	\$0.00	\$ -	\$ -
May	67,790	\$3.66	\$	248,113	-	\$0.00	\$ -		-	\$0.00	\$ -	\$ -
April	98,066	\$3.66	\$	358,923	-	\$0.00	\$ -		-	\$0.00	\$ -	\$ -
March	108,929	\$3.66	\$	398,681	-	\$0.00	\$ -		-	\$0.00	\$ -	\$ -
February	117,903	\$3.66	\$	431,526	-	\$0.00	\$ -		-	\$0.00	\$ -	\$ -
January	115,900	\$3.66	\$	424,194	-	\$0.00	\$ -		-	\$0.00	\$ -	\$ -



The purpose of this sheet is to calculate the expected billing when forecasted 2018 Uniform Transmission Rates are applied against historical 2016 transmission units.

Month	torical 2016 transmission	units.									
Instancy	IESO		Network		Line	e Connec	tion	Transfor	mation Co	nnection	Total Line
February	Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
February	Ianuary	115.900	\$ 3.5200	\$ 407.968	-	\$ 0.8800	\$ -	_	\$ 2.1300	\$ -	\$ -
March								_			
April					-			_			
May											
June					_			_			
July					_			_			
August Symbol S											
September											
Check											
November 102,077 \$ 3,5200 \$ 3,924,79 \$ 0,8800 \$ \$ \$ 2,1300 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$											
December					-			-			
Month					-			-			
Month	Total	1,110,304	\$ 3.52	\$ 3,908,270		\$ -	\$ -		\$ -	\$ -	\$ -
Month	Hydro One				Line			Transfor			
January	_	Units Billed		Amount							
February		Cints Bineu			Ollits Diffed			Cints Bireu			
March		-			-			-			
April		-			-			-			
May		-			-			-			
June		-			-			-			
Tuly		-			-	*	•	-			
August		-			-			-			
September		-		•	-			-			
November		-			-			-			
November		-		•	-			-			
Total		-			-			-			
Total		-	\$ -	\$ -	-	\$ -		-	\$ -		
Network	December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Month	Total		\$ -	\$ -		\$ -	\$ -	-	\$ -	\$ -	\$ -
January	Add Extra Host Here (I)		Network		Line	e Connec	tion	Transfor	mation Co	nnection	Total Line
February	Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
February	January	_	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March							\$ -				
April		_	\$ -		_	\$ -	\$ -	_	s -		
May		_			_			_			
June				•							
July				•							
August				•		*					
September											
Öctober November December \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		-		•	-	*	•	-			
November		-			-			-			
Total S S S S S S S S S		-			-			-			
Total		-			-			-			
Month Units Billed Rate Amount Amoun	December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Month Units Billed Rate Amount Units Billed Rate Amount Units Billed Rate Amount Line Connection Transformation Connection Amount Amount Amount Amount Amount Amount Amount Amount Install Line February - \$ -	Total		\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
January	ld Extra Host Here (II)		Network		Line	e Connec	tion	Transfor	mation Co	nnection	Total Line
February - \$ \$ - \$<	Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
March - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		-	\$ -	\$ -	-	\$ -	\$ -	-			\$ -
March - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		-			-			-			
May - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		-			-			-			
June - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		-			-			-	\$ -		
August - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		-		•	-		•	-		•	
September - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	July				-		•		•		•
Öctober November - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$							•				•
November December - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	August	-	\$ -	\$ -	-					ъ -	
December - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	August September	-			-		•	_			•
Total - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	August September October	-	\$ -	\$ -	-	\$ -	\$ -		\$ -	\$ -	\$ -
Total Network Line Connection Transformation Connection Total Line	August September October November	- - -	\$ - \$ -	\$ - \$ -	-	\$ - \$ -	\$ - \$ -	-	\$ - \$ -	\$ - \$ -	\$ - \$ -
	August September October November December	-	\$ - \$ -	\$ - \$ -	- - -	\$ - \$ -	\$ - \$ -	-	\$ - \$ -	\$ - \$ -	\$ - \$ -
Month Units Billed Rate Amount Units Billed Rate Amount Units Billed Rate Amount Amount	August September October November December	-	\$ - \$ - \$ -	\$ - \$ - \$ -	-	\$ - \$ - \$ -	\$ - \$ - \$ -		\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -
	August September October November December Total	-	\$ - \$ - \$ -	\$ - \$ - \$ -		\$ - \$ - \$ -	\$ - \$ - \$ -		\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ -



The purpose of this sheet is to calculate the expected billing when forecasted 2018 Uniform Transmission Rates are applied against historical 2016 transmission units.

Total	1,110,304	\$ 3.52 \$	3,908,270	-	\$ -	\$ 	•	-	\$ -	\$ -	\$ -
December	117,948	\$ 3.52	415,177	-	\$ -	-		-	\$ -	-	\$ -
November	102,977	\$ 3.52	362,479	-	\$ -	-		-	\$ -	-	\$ -
October	83,357	\$ 3.52	293,417	-	\$ -	-		-	\$ -	-	\$ -
September	77,471	\$ 3.52	272,697	-	\$ -	-		-	\$ -	-	\$ -
August	81,297	\$ 3.52	286,166	-	\$ -	-		-	\$ -	-	\$ -
July	75,871	\$ 3.52	267,066	-	\$ -	-		-	\$ -	-	\$ -
June	62,794	\$ 3.52	221,035	-	\$ -	-		-	\$ -	-	\$ -
May	67,790	\$ 3.52	238,622	-	\$ -	-		-	\$ -	-	\$ -
April	98,066	\$ 3.52	345,194	-	\$ -	-		-	\$ -	-	\$ -
March	108,929	\$ 3.52	383,430	-	\$ -	-		-	\$ -	-	\$ -
February	117,903	\$ 3.52	415,020	-	\$ -	-		-	\$ -	-	\$ -
January	115,900	\$ 3.52	407,968	-	\$ -	-		-	\$ -	-	\$ -

0.0000

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Unmetered Scattered Load

Sentinel Lighting

Street Lighting

2017 RTSR Workform for Electricity Distributors

The purpose of this sheet is to re-align the current RTS Network Rates to recover current wholesale network costs.

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential	RTSR - Network	kWh	0.0059	302,866,189		1,786,911	46.2%	1,877,795	0.0062
General Service Less Than 50 kW	RTSR - Network	kWh	0.0055	96,682,353		531,753	13.8%	558,799	0.0058
General Service 50 to 4,999 kW	RTSR - Network	kW	2.2455	, ,	418,637	940,049	24.3%	987,861	2.3597
General Service 50 to 4,999 kW - Interval Metered	RTSR - Network	kW	2.8240		203,435	574,500	14.9%	603,720	2.9676
Unmetered Scattered Load	RTSR - Network	kWh	0.0055	1,562,242		8,592	0.2%	9,029	0.0058
Sentinel Lighting	RTSR - Network	kW	1.7021		630	1,072	0.0%	1,127	1.7887
Street Lighting	RTSR - Network	kW	1.6935		14,262	24,153	0.6%	25,381	1.7796
The purpose of this table is to re-align the curre	ent RTS Connection Rates to I	ecover o	current wholesale o	connection costs.					
Rate Class	Rate Description	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Connection
Residential	RTSR - Connection	kWh		302,866,189		0	#DIV/0!	#DIV/0!	0.0000
General Service Less Than 50 kW	RTSR - Connection	kWh		96,682,353		0	#DIV/0!	#DIV/0!	0.0000
General Service 50 to 4.999 kW	RTSR - Connection	kW		30,002,000	418,637	0	#DIV/0!	#DIV/0!	0.0000
General Service 50 to 4,999 kW – Interval Metered	RTSR - Connection	kW			203,435	0	#DIV/0!	#DIV/0!	0.0000
Unmetered Scattered Load	RTSR - Connection	kWh		1,562,242	200,400	0	#DIV/0!	#DIV/0!	0.0000
Sentinel Lighting	RTSR - Connection	kW		1,002,212	630	0	#DIV/0!	#DIV/0!	0.0000
Street Lighting	RTSR - Connection	kW			14,262	0	#DIV/0!	#DIV/0!	0.0000
The purpose of this table is to update the re-alig	aned RTS Network Rates to re	cover fu	ture wholesale net	work costs.					
Rate Class	Rate Description	Unit	Adjusted RTSR-	Loss Adjusted	Billed kW	Billed Amount	Billed Amount	Current Wholesale	Proposed RTSR-
			Network	Billed kWh			%	Billing	Network
Residential	RTSR - Network	kWh	0.0062	302,866,189		1,877,795	46.2%	1,805,967	0.0060
General Service Less Than 50 kW	RTSR - Network	kWh	0.0058	96,682,353		558,799	13.8%	537,424	0.0056
General Service 50 to 4,999 kW	RTSR - Network	kW	2.3597		418,637	987,861	24.3%	950,074	2.2694
General Service 50 to 4,999 kW - Interval Metered	RTSR - Network	kW	2.9676		203,435	603,720	14.9%	580,627	2.8541
Unmetered Scattered Load	RTSR - Network	kWh	0.0058	1,562,242		9,029	0.2%	8,684	0.0056
Sentinel Lighting	RTSR - Network	kW	1.7887		630	1,127	0.0%	1,084	1.7202
Street Lighting	RTSR - Network	kW	1.7796		14,262	25,381	0.6%	24,410	1.7116
The purpose of this table is to update the re-alig	gned RTS Connection Rates to	o recove	r future wholesale	connection costs.					
Rate Class	Rate Description	Unit	Adjusted RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR- Connection
Residential	RTSR - Connection	kWh	0.0000	302,866,189		0	0.0%	0	0.0000
				, ,		U	0.070	U	0.0000
General Service Less Than 50 kW	RTSR - Connection	kWh	0.0000	96 682 353		n	0.0%	0	0.000
General Service Less Than 50 kW General Service 50 to 4 999 kW	RTSR - Connection RTSR - Connection	kWh kW	0.0000	96,682,353	418 637	0	0.0%	0	0.0000
General Service Less Than 50 kW General Service 50 to 4,999 kW General Service 50 to 4,999 kW – Interval Metered	RTSR - Connection RTSR - Connection RTSR - Connection	kWh kW kW	0.0000 0.0000 0.0000	96,682,353	418,637 203.435	0 0 0	0.0% 0.0% 0.0%	0 0 0	0.0000 0.0000 0.0000

kWh

kW

kW

RTSR - Connection

RTSR - Connection

RTSR - Connection

0.0000

0.0000

0.0000

1,562,242

630

14,262

0.0%

0.0%

0

2018 PUC Load Forecast Model - Updated to Include 2017 Actuals 3-Staff-44 a)

PUC Distribution Inc. Weather Normal Load Forecast for 2018 Rate Application

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Test Weather Normal	
Actual kWh Purchases Predicted kWh Purchases	755,126,020 755,329,843	757,685,752 753,268,710	749,219,032 751,708,215	728,093,333 729,996,870	738,093,576 733,615,596	740,966,486 740,528,407	732,869,984 738,047,904	714,199,062 731,297,004	745,049,194 736,165,224	706,953,513 694,874,520	730,568,311 715,583,435	730,490,285 735,561,719	698,517,377 708,663,592	669,958,462 667,954,340	652,970,473 658,165,482	660,210,531	
% Difference CDM Purchase Adjustment Predicted kWh Purchases after CDM	0.0%	-0.6%	0.3%	0.3%	-0.6%	-0.1%	0.7%	2.4%	-1.2%	-1.7%	-2.1%	0.7%	1.5%	-0.3%	0.8%	(2,047,265) 658,163,266	
Billed kWh	719,286,098	727,308,120	717,783,995	697,140,805	701,800,772	710,698,626	707,756,700	683,757,862	711,929,017	676,765,709	688,244,167	701,843,127	669,387,526	636,876,244	622,542,513	629,144,064	
By Class Residential Customers kWh	28,544 351,037,890	28,560 356,490,492	28,576 347,274,259	28,596 335,395,539	28,630 338,874,337	28,780 347,363,230	28,971 348,619,359	29,057 326,493,714	29,124 345,282,279	29,327 316,127,645	29,504 324,185,392	29,514 334,950,383	29,566 310,458,240	29,620 288,746,486	29,729 282,820,547	29,816 287,663,507	
General Service <50 kW Customers kWh	3,230 96,164,282	3,247 95,721,847	3,274 95,591,622	3,301 86,770,873	3,302 94,225,468	3,325 93,474,158	3,352 91,450,221	3,345 91,377,364	3,366 101,728,299	3,448 97,479,014	3,474 95,827,695	3,464 99,153,426	3,431 95,701,162	3,414 92,174,996	3,417 91,035,995	3,431 92,683,979	
General Service 50 to 4,999 kW Customers kWh kW	419 263,763,186 659,827	424 266,586,772 673,069	431 266,071,754 682,195	432 266,238,407 657,827	429 259,930,403 657,184	426 261,123,945 650,699	433 258,998,141 637,622	435 257,036,820 635,104	403 255,968,368 629,024	366 254,314,087 627,836	373 259,048,750 656,137	370 258,807,830 634,289	373 254,784,565 711,311	361 249,955,178 622,066	361 245,166,376 610,764	357 245,243,826 616,309	Transformer Ownership Allowance
Sentinel Lights Customers	466	466	459	449	443	435	423	411	402	392	374	362	360	362	361	354	
kWh kW	276,562 768	291,228 873	281,406 784	274,009 766	269,054 747	268,763 744	262,522 730	258,147 714	260,362 703	246,512 687	237,315 660	243,349 676	235,238 752	227,056 630	213,661 619	209,800 593	
Street Lights Customers kWh kW	8,619 7,192,541 21,295	8,635 7,375,127 21,340	8,642 7,719,127 21,295	8,663 7,605,824 23,029	8,707 7,637,528 21,406	8,741 7,620,205 21,317	8,799 7,603,009 21,346	8,846 7,754,588 23,264	8,846 7,814,836 21,619	8,846 7,736,459 21,596	8,846 8,087,592 21,588	8,846 7,812,115 21,876	8,839 7,295,612 21,794	8,872 4,869,277 14,262	9,317 2,398,221 7,030	9,317 2,398,221 7,030	
USL Customers kWh	12 851,637	19 842,654	27 845,827	28 856,153	27 863,982	22 848,325	17 823,448	16 837,229	19 874,873	21 861,992	21 857,423	21 876,024	21 912,709	21 903,251	21 907,713	22 944,731	
Total Customer/Connections kWh kW from applicable classes	41,290 719,286,098 681,890	41,351 727,308,120 695,282	41,409 717,783,995 704,274	41,469 697,140,805 681,622	41,538 701,800,772 679,337	41,729 710,698,626 672,760	41,995 707,756,700 659,698	42,110 683,757,862 659,082	42,160 711,929,017 651,346	42,400 676,765,709 650,119	42,592 688,244,167 678,385	42,577 701,843,127 656,841	42,590 669,387,526 733,857	42,650 636,876,244 636,959	43,206 622,542,513 618,413	43,297 629,144,064 623,932	
	41,290 719,286,098 681,890	41,351 727,308,120 695,282	41,409 717,783,995 704,274	41,469 697,140,805 681,622	41,538 701,800,772 679,337	41,729 710,698,626 672,760	41,995 707,756,700 659,698	42,110 683,757,862 659,082	42,160 711,929,017 651,346	42,400 676,765,709 650,119	42,592 688,244,167 678,385	42,577 701,843,127 656,841	42,590 669,387,526 733,857	42,650 636,876,244 636,959	43,206 622,542,513 618,413	43,297 629,144,064 623,932	
Check Customer/Connections kWh kW from applicable classes	0 0 0																
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Column C													SS	_		Significance F	
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Column C																	
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Page				-								SUMMARY OUTPUT					
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Section Control Cont	Mar-05	73,186,104	744.9		1.00	1.00 0	32,283	74,662,792	1,476,688	2.0%	2.0%		_				
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Section Color Co	Jul-05	53,387,012	34.9	78.8	-	1.00 0	32,356	56,381,600	2,994,588	5.6%	5.6%	Standard Error 2,189,552.0	i				
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Marcor 71,686,488 69-46 . 1.00 31.00 350,243 32,410 70.727,105 -1,986,358 -1,996, 1996 -1,996, 1996									·								
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Sep 07 48,58,68 41 127 6 170 100 3000 432,184 32,400 48,600,204 11,600 0.0%																	
Octob Control Contro			33.8		_	4 00 444 007											
Nov-07 65,729,042								51,865,685	101,369	0.2%	0.2%						
Dec 07					1.00	0.00 432,184	32,450	51,865,685 48,820,204	101,369 -16,660	0.2% 0.0%	0.2% 0.0%						
Feb 08			233.5	0.8	1.00 1.00	30.00 432,184 31.00 453,341	32,450 32,485	51,865,685 48,820,204 53,469,428	101,369 -16,660 -723,512	0.2% 0.0% -1.3%	0.2% 0.0% 1.3%						
Mar-08		65,729,492 77,979,100	233.5 541.0 711.6	0.8 - -	1.00 1.00 1.00	30.00 432,184 31.00 453,341 30.00 474,498 31.00 495,655	32,450 32,485 32,507 32,536	51,865,685 48,820,204 53,469,428 63,634,581 75,051,273	101,369 -16,660 -723,512 -2,094,911 -2,927,827	0.2% 0.0% -1.3% -3.2% -3.8%	0.2% 0.0% 1.3% 3.2% 3.8%						
Apr-08 58,751,306 391.8 - 1,00 30,00 59,0423 32,526 57,622,099 -1,128,337 1,9%	Jan-08	65,729,492 77,979,100 79,006,867	233.5 541.0 711.6 761.9	0.8 - - -	1.00 1.00 1.00 -	30.00 432,184 31.00 453,341 30.00 474,498 31.00 495,655 31.00 504,347	32,450 32,485 32,507 32,536 32,538	51,865,685 48,820,204 53,469,428 63,634,581 75,051,273 76,992,202	101,369 -16,660 -723,512 -2,094,911 -2,927,827 -2,014,665	0.2% 0.0% -1.3% -3.2% -3.8% -2.5%	0.2% 0.0% 1.3% 3.2% 3.8% 2.5%						
Sur-08	Jan-08 Feb-08	65,729,492 77,979,100 79,006,867 75,126,905	233.5 541.0 711.6 761.9 831.3	0.8 - - - -	1.00 1.00 1.00 	432,184 410.00 453,341 450.00 474,498 410.00 495,655 410.00 504,347 490.00 513,039	32,450 32,485 32,507 32,536 32,538 32,549	51,865,685 48,820,204 53,469,428 63,634,581 75,051,273 76,992,202 76,121,409	101,369 -16,660 -723,512 -2,094,911 -2,927,827 -2,014,665 994,504	0.2% 0.0% -1.3% -3.2% -3.8% -2.5% 1.3%	0.2% 0.0% 1.3% 3.2% 3.8% 2.5% 1.3%						
Jul-108	Jan-08 Feb-08 Mar-08 Apr-08	65,729,492 77,979,100 79,006,867 75,126,905 74,573,962 58,751,936	233.5 541.0 711.6 761.9 831.3 795.5 391.8	0.8 - - - - -	1.00 1.00 1.00 - - - 1.00 1.00	0.00 432,184 11.00 453,341 10.00 474,498 11.00 495,655 11.00 504,347 19.00 513,039 11.00 521,731 10.00 530,423	32,450 32,485 32,507 32,536 32,538 32,549 32,544 32,526	51,865,685 48,820,204 53,469,428 63,634,581 75,051,273 76,992,202 76,121,409 75,314,185 57,622,099	101,369 -16,660 -723,512 -2,094,911 -2,927,827 -2,014,665 994,504 740,223 -1,129,837	0.2% 0.0% -1.3% -3.2% -3.8% -2.5% 1.3% 1.0% -1.9%	0.2% 0.0% 1.3% 3.2% 3.8% 2.5% 1.3% 1.0% 1.9%						
Aug-08 50,225,177 29,0 24,0 - 31,00 565,192 32,581 50,109,816 -115,361 -0,2% 0.2% 50,009,817 140,1 9.8 1,00 30,00 573,885 334,5 1,3 1,00 31,00 582,577 32,716 57,825,800 1,551,933 2.8% 2.8% 80,738,877 32,716 30,009,812,89 32,770 62,208,124 -1,677,501 -2,5% 2.5% 80,000,4 31,7 - - - 31,00 599,951 32,782 79,383,932 -2,214,132 -2,7% -2,7	Jan-08 Feb-08 Mar-08 Apr-08 May-08	65,729,492 77,979,100 79,006,867 75,126,905 74,573,962 58,751,936 53,931,566	233.5 541.0 711.6 761.9 831.3 795.5 391.8 320.0	0.8 - - - - -	1.00 1.00 1.00 - - - 1.00 1.00 1.00	0.00 432,184 11.00 453,341 10.00 474,498 11.00 495,655 11.00 504,347 19.00 513,039 11.00 521,731 10.00 539,413	32,450 32,485 32,507 32,536 32,538 32,549 32,544 32,526 32,565	51,865,685 48,820,204 53,469,428 63,634,581 75,051,273 76,992,202 76,121,409 75,314,185 57,622,099 56,683,046	101,369 -16,660 -723,512 -2,094,911 -2,927,827 -2,014,665 994,504 740,223 -1,129,837 2,751,480	0.2% 0.0% -1.3% -3.2% -3.8% -2.5% 1.3% 1.0% -1.9% 5.1%	0.2% 0.0% 1.3% 3.2% 3.8% 2.5% 1.3% 1.0% 1.9% 5.1%						
Oct-08 56,073,867 334.5 1.3 1.00 31,00 582,577 32,716 57,625,800 1,551,933 2.8% 2.8% Nov-08 63,765,625 496.8 - 1.00 30.00 591,269 32,770 62,208,124 -1,577,501 -2.5% 2.5% Dec-08 81,608,064 814.7 - 31.00 599,961 32,782 79,393,932 -2,214,132 -2.7% 5.7% 9.8 9.8 -1,277,77,91 -2.5% 2.7% 9.8 9.8 -1,277,77,91 -2.5% 2.7% 9.8 9.8 -2,214,132 -2.7% 2.7% 9.8 9.8 -2,241,432 -2,27% 9.8 9.8 -2,241,432 -2,27% 9.8 9.8 -2,241,432 -2,27% 9.8 9.8 -2,241,432 9.2 -2,248,432 -2,2% 9.2 -2,2% 9.2 9.2 -2,2 9.2 9.2 -2,2 9.2 9.2 9.2 -2,2 9.2 9.2 -2,2 9.2 9.2 9.2<	Jan-08 Feb-08 Mar-08 Apr-08 May-08 Jun-08	65,729,492 77,979,100 79,006,867 75,126,905 74,573,962 58,751,936 53,931,566 48,466,638	233.5 541.0 711.6 761.9 831.3 795.5 391.8 320.0 99.8	0.8 - - - - - - - 7.8	1.00 1.00 1.00 - - - 1.00 1.00	00.00 432,184 11.00 453,341 10.00 474,498 11.00 495,655 11.00 504,347 19.00 513,039 11.00 521,731 10.00 539,416 10.00 539,116 10.00 547,808	32,450 32,485 32,507 32,536 32,538 32,549 32,544 32,526 32,565 32,565	51,865,685 48,820,204 53,469,428 63,634,581 75,051,273 76,992,202 76,121,409 75,314,185 57,622,099 56,683,046 49,773,499	101,369 -16,660 -723,512 -2,094,911 -2,927,827 -2,014,665 994,504 740,223 -1,129,837 2,751,480 1,306,861	0.2% 0.0% -1.3% -3.2% -3.8% -2.5% 1.3% 1.0% -1.9% 5.1% 2.7%	0.2% 0.0% 1.3% 3.2% 3.8% 2.5% 1.3% 1.0% 1.9% 5.1% 2.7%						
Nov-08 63,785,625 496.8 - 1.00 30.00 591,269 32,770 62,206,124 -1,577,501 -2,5% 2.5% 2.5% 2.6% 81,608,064 814.7 - 31.00 599,961 32,782 79,393,932 -2,214,132 -2,7% 97,04 31.00 599,961 32,783 85,439,294 -335,683 -0.4% 0.4% 98,774,977 970.4 31.00 613,782 32,783 85,439,294 -335,683 -0.4% 0.4% 97,767,317 680.7 - 1.00 31.00 627,603 32,787 71,297,892 -268,254 -0.4% 0.4% 97,767,317 680.7 - 1.00 31.00 641,423 32,784 71,043,195 -1,724,122 -2.4% 2.4% 97,99,962,73 425.5 - 1.00 30.00 655,244 32,749 59,096,449 -869,824 -1.5% 1.5% 1.5% 1.5% 1.5% 1.5% 1.5% 1.5%	Jan-08 Feb-08 Mar-08 Apr-08 May-08 Jun-08 Jul-08 Aug-08	65,729,492 77,979,100 79,006,867 75,126,905 74,573,962 58,751,936 53,931,566 48,466,638 50,725,082 50,225,177	233.5 541.0 711.6 761.9 831.3 795.5 391.8 320.0 99.8 34.8 29.0	0.8 7.8 18.7 24.0	1.00 1.00 1.00 - - - 1.00 1.00 1.00	00.00 432,184 11.00 453,341 10.00 453,341 11.00 495,655 11.00 504,347 19.00 513,039 10.00 530,423 10.00 539,116 10.00 547,808 10.00 547,808 10.00 547,808 10.00 565,500 10.00 565,192	32,450 32,485 32,507 32,536 32,538 32,549 32,544 32,526 32,565 32,555 32,555 32,552	51,865,685 48,820,204 53,469,428 63,634,581 75,051,273 76,992,202 76,121,409 75,314,185 57,622,099 56,683,046 49,773,499 49,858,150 50,109,816	101,369 -16,660 -723,512 -2,094,911 -2,927,827 -2,014,665 994,504 740,223 -1,129,837 2,751,480 1,306,861 -866,932 -115,361	0.2% 0.0% -1.3% -3.2% -3.8% -2.5% 1.3% 1.0% -1.9% 5.1% 2.7% -1.7% -0.2%	0.2% 0.0% 1.3% 3.2% 3.8% 2.5% 1.3% 1.0% 1.9% 5.1% 2.7% 1.7% 0.2%						
Dec-08 81,608,064 814.7 -	Jan-08 Feb-08 Mar-08 Apr-08 May-08 Jun-08 Jul-08 Jul-08 Aug-08 Sep-08	65,729,492 77,979,100 79,006,867 75,126,905 74,573,962 58,751,936 53,931,566 48,466,638 50,725,082 50,225,177 48,690,797	233.5 541.0 711.6 761.9 831.3 795.5 391.8 320.0 99.8 34.8 29.0	0.8 7.8 18.7 24.0 9.8	1.00 1.00 1.00 - - - 1.00 1.00 1.00 - - - 1.00	00.00 432,184 11.00 453,341 10.00 453,341 10.00 474,498 11.00 504,347 19.00 513,039 10.00 530,423 11.00 539,116 10.00 539,116 10.00 547,808 10.00 565,192 10.00 565,192	32,450 32,485 32,507 32,536 32,538 32,549 32,544 32,526 32,555 32,555 32,555 32,552 32,581 32,677	51,865,685 48,820,204 53,469,428 63,634,581 75,051,273 76,992,202 76,121,409 75,314,185 57,622,099 56,683,046 49,773,499 49,858,150 50,109,816 48,826,144	101,369 -16,660 -723,512 -2,094,911 -2,927,827 -2,014,665 994,504 740,223 -1,129,837 2,751,480 1,306,861 -866,932 -115,361 135,347	0.2% 0.0% -1.3% -3.2% -3.8% -2.5% 1.3% 1.0% -1.9% 5.1% 2.7% -1.7% -0.2% 0.3%	0.2% 0.0% 1.3% 3.2% 3.8% 2.5% 1.3% 1.0% 1.9% 5.1% 2.7% 1.7% 0.2% 0.3%						
Feb-09 71,566,146 747.8 28.00 627,603 32,787 71,297,892 -268,254 -0.4% 0.4% Mar-09 72,767,317 680.7 - 1.00 31.00 641,423 32,784 71,043,195 -1,724,122 -2.4% 2.4% Apr-09 59,966,273 425.5 - 1.00 31.00 65,244 32,749 59,096,494 89,000 49,196,438 126.1 19.2 - 30.00 669,064 32,756 55,896,289 3,220,226 6.1% 6.1% Jul-09 49,196,438 126.1 19.2 - 30.00 682,885 32,739 51,723,394 2,526,956 51,46 51,745,236 2,989,970 2,881,065 5.9% Apr-09 49,652,791 69.3 25.2 - 31.00 710,526 32,766 51,745,236 2,092,445 4.2% Sep-09 48,812,970 93.1 5.0 1.00 30.00 724,347 32,815 46,398,441 -2,414,529 4.9% 4.9% Sep-09 57,724,020 381.1 - 1.00 31.00 738,167 32,815 59,011,396 1,287,376 2.2% Nov-09 59,532,749 416.7 - 1.00 31.00 751,988 32,883 58,757,165 -75,584 -1.3% 1.3%	Jan-08 Feb-08 Mar-08 Apr-08 May-08 Jul-08 Jul-08 Aug-08 Sep-08 Oct-08	65,729,492 77,979,100 79,006,867 75,126,905 74,573,962 58,751,936 53,931,566 48,466,638 50,725,082 50,225,177 48,690,797 56,073,867	233.5 541.0 711.6 761.9 831.3 795.5 391.8 320.0 99.8 34.8 29.0 140.1	0.8 7.8 18.7 24.0 9.8 1.3	1.00 1.00 1.00 1.00 1.00 1.00 1.00	00.00 432,184 11.00 453,341 10.00 474,498 11.00 495,655 11.00 504,347 19.00 513,039 11.00 539,116 10.00 539,116 10.00 547,808 11.00 556,500 573,885 11.00 573,885 11.00 582,577	32,450 32,485 32,507 32,536 32,538 32,549 32,544 32,526 32,565 32,555 32,555 32,552 32,581 32,677 32,716	51,865,685 48,820,204 53,469,428 63,634,581 75,051,273 76,992,202 76,121,409 75,314,185 57,622,099 56,683,046 49,773,499 49,858,150 50,109,816 48,826,144 57,625,800	101,369 -16,660 -723,512 -2,094,911 -2,927,827 -2,014,665 994,504 740,223 -1,129,837 2,751,480 1,306,861 -866,932 -115,361 135,347 1,551,933	0.2% 0.0% -1.3% -3.2% -3.8% -2.5% 1.3% 1.0% -1.9% 5.1% 2.7% -1.7% -0.2% 0.3% 2.8%	0.2% 0.0% 1.3% 3.2% 3.8% 2.5% 1.0% 1.9% 5.1% 2.7% 1.7% 0.2% 0.3% 2.8%						
Mar-09 72,767,317 680.7 - 1.00 31.00 641,423 32,784 71,043,195 -1,724,122 -2.4% 2.4% Apr-09 59,966,273 425.5 - 1.00 30.00 655,244 32,749 59,096,449 -869,824 -1.5% 1.5% 1.5% 1.5% 1.00 30.00 655,244 32,749 59,096,449 -869,824 -1.5% 1.5% 1.5% 1.00 30.00 650,044 32,756 55,896,289 3,220,266 6.1% 6.1% 1.00 49,196,438 126.1 19.2 - 30.00 682,885 32,739 51,723,394 2,526,956 5.1% 5.1% 1.00 49,196,438 126.1 19.2 - 30.00 682,885 32,739 51,723,394 2,526,956 5.1% 5.1% 1.00 1.00 48,238,905 87.7 8.0 - 31.00 696,706 32,752 51,089,970 2,851,065 5.9% 5.9% 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.0	Jan-08 Feb-08 Mar-08 Apr-08 May-08 Jun-08 Jul-08 Aug-08 Sep-08 Oct-08 Nov-08 Dec-08	65,729,492 77,979,100 79,006,867 75,126,905 74,573,962 58,751,936 53,931,566 48,466,638 50,725,082 50,225,177 48,690,797 56,073,867 63,785,625 81,608,064	233.5 541.0 711.6 761.9 831.3 795.5 391.8 320.0 99.8 34.8 29.0 140.1 334.5 496.8 814.7	0.8	1.00 1.00 1.00 1.00 1.00 1.00 1.00	00.00 432,184 11.00 453,341 11.00 453,341 11.00 495,655 11.00 504,347 19.00 513,039 10.00 530,423 11.00 530,423 11.00 539,116 10.00 565,500 11.00 565,192 10.00 573,855 10.00 591,269 11.00 599,961	32,450 32,485 32,507 32,536 32,538 32,549 32,544 32,526 32,565 32,555 32,552 32,552 32,716 32,716 32,770 32,782	51,865,685 48,820,204 53,469,428 63,634,581 75,051,273 76,992,202 76,121,409 75,314,185 57,622,099 56,683,046 49,773,499 49,858,150 50,109,816 48,826,144 57,625,800 62,208,124 79,393,932	101,369 -16,660 -723,512 -2,094,911 -2,927,827 -2,014,665 994,504 740,223 -1,129,837 2,751,480 1,306,861 -866,932 -115,361 135,347 1,551,933 -1,577,501 -2,214,132	0.2% 0.0% -1.3% -3.2% -3.8% -2.5% 1.3% 1.0% -1.9% 5.1% 2.7% -1.7% -0.2% 0.3% 2.8% -2.5% -2.7%	0.2% 0.0% 1.3% 3.2% 3.8% 2.5% 1.9% 5.1% 2.7% 0.2% 0.3% 2.8% 2.5%						
Apr-09 59,966,273 425.5 - 1.00 30.00 655,244 32,749 59,096,449 -869,824 -1.5% 1.5% May-09 52,676,063 298.9 - 1.00 31.00 669,064 32,756 55,896,289 3,220,226 6.1% 6.1% Jun-09 49,196,438 126.1 19.2 - 30.00 682,885 32,739 51,723,394 2,526,956 5.1% 5.1% Jul-09 48,238,905 87.7 8.0 - 31.00 696,706 32,752 51,089,970 2,851,065 5.9% 5.9% Aug-09 49,652,791 69.3 25.2 - 31.00 710,526 32,766 51,745,236 2,092,445 4.2% Sep-09 48,812,970 93.1 5.0 1.00 30.00 724,347 32,815 59,011,396 1,287,376 2.2% 2.2% Oct-09 57,724,020 381.1 - 1.00 30.00 751,988 32,883 58,757,165	Jan-08 Feb-08 Mar-08 Apr-08 May-08 Jun-08 Jul-08 Aug-08 Sep-08 Oct-08 Nov-08 Dec-08 Jan-09	65,729,492 77,979,100 79,006,867 75,126,905 74,573,962 58,751,936 53,931,566 48,466,638 50,725,082 50,225,177 48,690,797 56,073,867 63,785,625 81,608,064 85,774,977	233.5 541.0 711.6 761.9 831.3 795.5 391.8 320.0 99.8 34.8 29.0 140.1 334.5 496.8 814.7	0.8	1.00 1.00 1.00	00.00 432,184 11.00 453,341 10.00 453,341 10.00 474,498 11.00 504,347 19.00 513,039 10.00 539,116 10.00 539,116 10.00 547,808 10.00 556,500 11.00 565,192 10.00 573,885 11.00 599,961 11.00 599,961 11.00 613,782	32,450 32,485 32,507 32,536 32,538 32,549 32,544 32,526 32,555 32,555 32,552 32,581 32,677 32,716 32,770 32,782 32,783	51,865,685 48,820,204 53,469,428 63,634,581 75,051,273 76,992,202 76,121,409 75,314,185 57,622,099 56,683,046 49,773,499 49,858,150 50,109,816 48,826,144 57,625,800 62,208,124 79,393,932 85,439,294	101,369 -16,660 -723,512 -2,094,911 -2,927,827 -2,014,665 994,504 740,223 -1,129,837 2,751,480 1,306,861 -866,932 -115,361 135,347 1,551,933 -1,577,501 -2,214,132 -335,683	0.2% 0.0% -1.3% -3.2% -3.8% -2.5% 1.3% 1.0% -1.9% 5.1% 2.7% -1.7% -0.2% 0.3% 2.8% -2.5% -2.5% -2.5% -2.7% -0.4%	0.2% 0.0% 1.3% 3.2% 3.8% 2.5% 1.9% 5.1% 2.7% 1.7% 0.2% 0.3% 2.8% 2.5% 2.5%						
Jun-09 49,196,438 126.1 19.2 - 30.00 682,885 32,739 51,723,394 2,526,956 5.1% 5.1% Jul-09 48,238,905 87.7 8.0 - 31.00 696,706 32,752 51,089,970 2,851,065 5.9% 5.9% Aug-09 49,652,791 69.3 25.2 - 31.00 710,526 32,766 51,745,236 2,092,445 4.2% 4.2% Sep-09 48,812,970 93.1 5.0 1.00 30.00 724,347 32,815 46,398,441 -2,414,529 -4.9% Oct-09 57,724,020 381.1 - 1.00 31.00 738,167 32,815 59,011,396 1,287,376 2.2% 1.28 Nov-09 59,532,749 416.7 - 1.00 30.00 751,988 32,883 58,757,165 -775,584 -1.3% 1.3%	Jan-08 Feb-08 Mar-08 Apr-08 May-08 Jun-08 Jul-08 Sep-08 Oct-08 Nov-08 Dec-08 Jan-09 Feb-09	65,729,492 77,979,100 79,006,867 75,126,905 74,573,962 58,751,936 53,931,566 48,466,638 50,725,082 50,225,177 48,690,797 56,073,867 63,785,625 81,608,064 85,774,977 71,566,146	233.5 541.0 711.6 761.9 831.3 795.5 391.8 320.0 99.8 34.8 29.0 140.1 334.5 496.8 814.7 970.4	0.8	1.00 1.00 1.00 1.00 1.00 1.00 1.00	00.00 432,184 11.00 453,341 10.00 474,498 11.00 495,655 11.00 504,347 19.00 513,039 11.00 539,116 10.00 547,808 11.00 556,500 11.00 573,885 11.00 573,885 11.00 599,1269 11.00 599,961 11.00 599,961 11.00 613,782	32,450 32,485 32,507 32,536 32,538 32,549 32,544 32,526 32,565 32,555 32,555 32,552 32,581 32,716 32,770 32,782 32,783 32,787	51,865,685 48,820,204 53,469,428 63,634,581 75,051,273 76,992,202 76,121,409 75,314,185 57,622,099 56,683,046 49,773,499 49,858,150 50,109,816 48,826,144 57,625,800 62,208,124 79,393,932 85,439,294 71,297,892	101,369 -16,660 -723,512 -2,094,911 -2,927,827 -2,014,665 994,504 740,223 -1,129,837 2,751,480 1,306,861 -866,932 -115,361 135,347 1,551,933 -1,577,501 -2,214,132 -335,683 -268,254	0.2% 0.0% -1.3% -3.2% -3.8% -2.5% 1.3% 1.0% -1.9% 5.1% 2.7% -1.7% -0.2% 0.3% 2.8% -2.5% -2.5% -2.7% -4.4%	0.2% 0.0% 1.3% 3.2% 3.8% 2.5% 1.3% 1.9% 5.1% 2.7% 1.7% 0.2% 0.3% 2.8% 2.5% 2.5% 0.4%						
Jul-09 48,238,905 87.7 8.0 - 31.00 696,706 32,752 51,089,970 2,851,065 5.9% 5.9% Aug-09 49,652,791 69.3 25.2 - 31.00 710,526 32,766 51,745,236 2,092,445 4.2% 4.2% Sep-09 48,812,970 93.1 5.0 1.00 30.00 724,347 32,815 46,398,441 -4,141,529 -4.9% Oct-09 57,724,020 38.1 - 1.00 31.00 738,167 32,815 59,011,396 1,287,376 2.2% Nov-09 59,532,749 416.7 - 1.00 30.00 751,988 32,883 58,757,165 -775,584 -1.3% 1.3%	Jan-08 Feb-08 Mar-08 Apr-08 May-08 Jun-08 Jul-08 Aug-08 Sep-08 Oct-08 Nov-08 Dec-08 Jan-09 Feb-09 Mar-09 Apr-09	65,729,492 77,979,100 79,006,867 75,126,905 74,573,962 58,751,936 53,931,566 48,466,638 50,725,082 50,225,177 48,690,797 56,073,867 63,785,625 81,608,064 85,774,977 71,566,146 72,767,317 59,966,273	233.5 541.0 711.6 761.9 831.3 795.5 391.8 320.0 99.8 34.8 29.0 140.1 334.5 496.8 814.7 970.4 747.8 680.7 425.5	0.8	1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00	00.00 432,184 11.00 453,341 11.00 453,341 11.00 495,655 11.00 504,347 19.00 513,039 11.00 530,423 11.00 530,423 11.00 530,423 11.00 547,808 11.00 565,192 11.00 565,192 11.00 599,961 11.00 599,961 11.00 613,782 11.00 613,782 11.00 614,423 11.00 655,244	32,450 32,485 32,507 32,536 32,538 32,549 32,544 32,526 32,565 32,555 32,555 32,752 32,716 32,770 32,782 32,783 32,784 32,784	51,865,685 48,820,204 53,469,428 63,634,581 75,051,273 76,992,202 76,121,409 75,314,185 57,622,099 56,683,046 49,773,499 49,858,150 50,109,816 48,826,144 57,625,800 62,208,124 79,393,932 85,439,294 71,297,892 71,043,195 59,096,449	101,369 -16,660 -723,512 -2,094,911 -2,927,827 -2,014,665 994,504 740,223 -1,129,837 2,751,480 1,306,861 -866,932 -115,361 135,347 1,551,933 -1,577,501 -2,214,132 -335,683 -268,254 -1,724,122 -869,824	0.2% 0.0% -1.3% -3.2% -3.8% -2.5% 1.3% 1.0% -1.9% 5.1% 2.7% -1.7% -0.2% 0.3% 2.8% -2.5% -2.7% -0.4% -2.4% -1.5%	0.2% 0.0% 1.3% 3.2% 3.8% 2.5% 1.9% 5.1% 2.7% 0.2% 0.3% 2.8% 2.5% 0.2% 0.3% 2.5% 1.7% 0.2% 0.3% 2.5% 2.7% 0.4% 0.4% 0.4% 1.5%						
Aug-09 49,652,791 69.3 25.2 - 31.00 710,526 32,766 51,745,236 2,092,445 4.2% 4.2% 4.2% 4.2% Sep-09 48,812,970 93.1 5.0 1.00 30.00 724,347 32,815 46,398,441 -2,414,529 -4.9% 4.9% Oct-09 57,724,020 381.1 - 1.00 31.00 738,167 32,815 59,011,396 1,287,376 2.2% 2.2% Nov-09 59,532,749 416.7 - 1.00 30.00 751,988 32,883 58,757,165 -775,584 -1.3% 1.3%	Jan-08 Feb-08 Mar-08 Apr-08 May-08 Jun-08 Jun-08 Jun-08 Sep-08 Oct-08 Nov-08 Dec-08 Jan-09 Feb-09 Mar-09 May-09	65,729,492 77,979,100 79,006,867 75,126,905 74,573,962 58,751,936 53,931,566 48,466,638 50,725,082 50,225,177 48,690,797 56,073,867 63,785,625 81,608,064 85,774,977 71,566,146 72,767,317 59,966,273 52,676,063	233.5 541.0 711.6 761.9 831.3 795.5 391.8 320.0 99.8 34.8 29.0 140.1 334.5 496.8 1814.7 970.4 747.8 680.7 425.5 298.9	0.8	1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00	00.00 432,184 11.00 453,341 10.00 453,341 10.00 474,498 11.00 504,347 19.00 513,039 10.00 539,116 10.00 539,116 10.00 539,116 10.00 565,192 10.00 573,885 11.00 582,577 10.00 599,961 11.00 613,782 11.00 613,782 11.00 614,423 10.00 655,244 11.00 669,064	32,450 32,485 32,507 32,536 32,538 32,549 32,544 32,526 32,555 32,555 32,552 32,751 32,716 32,770 32,782 32,783 32,783 32,784 32,749 32,749 32,749	51,865,685 48,820,204 53,469,428 63,634,581 75,051,273 76,992,202 76,121,409 75,314,185 57,622,099 56,683,046 49,773,499 49,858,150 50,109,816 48,826,144 57,625,800 62,208,124 79,393,932 85,439,294 71,297,892 71,043,195 59,096,449 55,896,289	101,369 -16,660 -723,512 -2,094,911 -2,927,827 -2,014,665 994,504 740,223 -1,129,837 2,751,480 1,306,861 -866,932 -115,361 135,347 1,551,933 -1,577,501 -2,214,132 -335,683 -268,254 -1,724,122 -869,824 3,220,226	0.2% 0.0% -1.3% -3.2% -3.8% -2.5% 1.3% 1.0% -1.9% 5.1% 2.7% -1.7% -0.2% 0.3% 2.8% -2.5% -2.5% -2.5% -2.4% -1.5% 6.1%	0.2% 0.0% 1.3% 3.2% 3.8% 2.5% 1.9% 5.1% 2.7% 0.2% 0.3% 2.8% 2.5% 0.4% 0.4% 0.4% 0.4% 0.4% 0.4% 0.4%						
Oct-09 57,724,020 381.1 - 1.00 31.00 738,167 32,815 59,011,396 1,287,376 2.2% 2.2% Nov-09 59,532,749 416.7 - 1.00 30.00 751,988 32,883 58,757,165 -775,584 -1.3% 1.3%	Jan-08 Feb-08 Mar-08 Apr-08 May-08 Jun-08 Jul-08 Sep-08 Oct-08 Nov-08 Dec-08 Jan-09 Feb-09 Mar-09 Apr-09 May-09 Jun-09	65,729,492 77,979,100 79,006,867 75,126,905 74,573,962 58,751,936 53,931,566 48,466,638 50,725,082 50,225,177 48,690,797 56,073,867 63,785,625 81,608,064 85,774,977 71,566,146 72,767,317 59,966,273 52,676,063 49,196,438	233.5 541.0 711.6 761.9 831.3 795.5 391.8 320.0 99.8 34.8 29.0 140.1 334.5 496.8 814.7 970.4 747.8 680.7 425.5 298.9 126.1	0.8	1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00	00.00 432,184 11.00 453,341 10.00 453,341 10.00 504,347 19.00 513,039 11.00 521,731 10.00 530,423 11.00 530,423 11.00 530,423 11.00 556,500 11.00 573,885 11.00 573,885 11.00 599,1269 11.00 599,961 11.00 613,782 11.00 613,782 11.00 641,423 11.00 641,423 11.00 641,423 11.00 641,423 11.00 641,423 11.00 641,423 11.00 669,064 11.00 669,064	32,450 32,485 32,507 32,536 32,538 32,549 32,544 32,526 32,565 32,555 32,555 32,552 32,716 32,716 32,770 32,782 32,783 32,787 32,784 32,749 32,756 32,756 32,759	51,865,685 48,820,204 53,469,428 63,634,581 75,051,273 76,992,202 76,121,409 75,314,185 57,622,099 56,683,046 49,773,499 49,858,150 50,109,816 48,826,144 57,625,800 62,208,124 79,393,932 85,439,294 71,297,892 71,043,195 59,096,449 55,896,289 51,723,394	101,369 -16,660 -723,512 -2,094,911 -2,927,827 -2,014,665 994,504 740,223 -1,129,837 2,751,480 1,306,861 -866,932 -115,361 135,347 1,551,933 -1,577,501 -2,214,132 -335,683 -268,254 -1,724,122 -869,824 3,220,226 2,526,956	0.2% 0.0% -1.3% -3.2% -3.8% -2.5% 1.3% 1.0% -1.9% 5.1% 2.7% -1.7% -0.2% 0.3% 2.8% -2.5% -2.5% -2.7% -1.5% -6.1% 5.1%	0.2% 0.0% 1.3% 3.2% 3.8% 2.5% 1.9% 5.1% 2.7% 0.2% 0.3% 2.8% 2.5% 0.4% 0.4% 0.4% 0.4% 0.4% 0.4% 0.4% 0.4% 0.5%						
Nov-09 59,532,749 416.7 - 1.00 30.00 751,988 32,883 58,757,165 -775,584 -1.3% 1.3%	Jan-08 Feb-08 Mar-08 Apr-08 May-08 Jun-08 Jun-08 Aug-08 Sep-08 Oct-08 Nov-08 Dec-08 Jan-09 Feb-09 Mar-09 Jun-09 Jun-09 Jun-09 Aug-09 Aug-09	65,729,492 77,979,100 79,006,867 75,126,905 74,573,962 58,751,936 53,931,566 48,466,638 50,725,082 50,225,177 48,690,797 56,073,867 63,785,625 81,608,064 85,774,977 71,566,146 72,767,317 59,966,273 52,676,063 49,196,438 48,238,905 49,652,791	233.5 541.0 711.6 761.9 831.3 795.5 391.8 320.0 99.8 34.8 29.0 140.1 334.5 496.8 814.7 970.4 747.8 680.7 425.5 298.9 126.1 87.7 69.3	0.8	1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00	00.00 432,184 11.00 453,341 10.00 453,341 10.00 474,498 11.00 495,655 11.00 504,347 19.00 513,039 11.00 530,423 11.00 530,423 11.00 530,423 11.00 547,808 11.00 565,192 10.00 573,885 11.00 582,577 10.00 599,961 11.00 613,782 11.00 613,782 11.00 655,244 11.00 669,064 11.00 669,064 11.00 669,064 11.00 669,064 11.00 669,706 11.00 698,706	32,450 32,485 32,507 32,536 32,538 32,549 32,544 32,526 32,565 32,555 32,555 32,752 32,716 32,770 32,782 32,783 32,784 32,784 32,789 32,784 32,789 32,786 32,789 32,786 32,789 32,786	51,865,685 48,820,204 53,469,428 63,634,581 75,051,273 76,992,202 76,121,409 75,314,185 57,622,099 56,683,046 49,773,499 49,858,150 50,109,816 48,826,144 57,625,800 62,208,124 79,393,932 85,439,294 71,297,892 71,043,195 59,096,449 55,896,289 51,723,394 51,089,970 51,745,236	101,369 -16,660 -723,512 -2,094,911 -2,927,827 -2,014,665 994,504 740,223 -1,129,837 2,751,480 1,306,861 -866,932 -115,361 135,347 1,551,933 -1,577,501 -2,214,132 -335,683 -268,254 -1,724,122 -869,824 3,220,226 2,526,956 2,851,065 2,092,445	0.2% 0.0% -1.3% -3.2% -3.8% -2.55% 1.3% 1.0% -1.9% 5.1% 2.7% -1.7% -0.2% 0.3% 2.8% -2.5% -2.7% -0.4% -2.4% -1.5% 6.1% 5.1% 5.1%	0.2% 0.0% 1.3% 3.2% 3.8% 2.5% 1.9% 5.1% 2.7% 0.2% 0.3% 2.8% 2.7% 0.4% 0.4% 0.4% 0.4% 0.4% 0.4% 0.4% 0.4% 0.4% 0.5% 0.4% 0.4% 0.5% 0.4% 0.5% 0.4% 0.5% 0.4% 0.5% 0.4% 0.5% 0.4% 0.5% 0.4% 0.5% 0.4% 0.5% 0.5% 0.4% 0.5% 0.5% 0.4% 0.5% 0.5% 0.4% 0.5%						
	Jan-08 Feb-08 Mar-08 Apr-08 Jun-08 Jun-08 Jun-08 Jun-08 Sep-08 Oct-08 Nov-08 Dec-08 Jan-09 Feb-09 Mar-09 Apr-09 Jun-09 Jun-09 Jun-09 Jun-09 Sep-09	65,729,492 77,979,100 79,006,867 75,126,905 74,573,962 58,751,936 53,931,566 48,466,638 50,725,082 50,225,177 48,690,797 56,073,867 63,785,625 81,608,064 85,774,977 71,566,146 72,767,317 59,966,273 52,676,063 49,196,438 48,238,905 49,652,791 48,812,970	233.5 541.0 711.6 761.9 831.3 795.5 391.8 320.0 99.8 34.8 29.0 140.1 334.5 496.8 814.7 970.4 747.8 680.7 425.5 298.9 126.1 87.7 69.3 93.1	0.8	1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00	00.00 432,184 11.00 453,341 10.00 453,341 10.00 474,498 11.00 504,347 19.00 513,039 10.00 521,731 10.00 539,116 10.00 539,116 10.00 565,192 10.00 573,885 11.00 582,577 10.00 599,961 11.00 613,782 10.00 63,782 10.00 641,03	32,450 32,485 32,507 32,536 32,538 32,549 32,544 32,526 32,555 32,555 32,555 32,757 32,716 32,770 32,782 32,783 32,783 32,784 32,749 32,749 32,756 32,739 32,756 32,739 32,756 32,766 32,766 32,766 32,766	51,865,685 48,820,204 53,469,428 63,634,581 75,051,273 76,992,202 76,121,409 75,314,185 57,622,099 56,683,046 49,773,499 49,858,150 50,109,816 48,826,144 57,625,800 62,208,124 79,393,932 85,439,294 71,297,892 71,043,195 59,096,449 55,896,289 51,723,394 51,723,394 51,782,393	101,369 -16,660 -723,512 -2,094,911 -2,927,827 -2,014,665 994,504 740,223 -1,129,837 2,751,480 1,306,861 -866,932 -115,361 135,347 1,551,933 -1,577,501 -2,214,132 -335,683 -268,254 -1,724,122 -869,824 3,220,226 2,851,065 2,992,445 -2,914,529	0.2% 0.0% -1.3% -3.2% -3.8% -2.5% 1.3% 1.0% -1.9% 5.1% 2.7% -0.2% 0.3% 2.8% -2.5% -2.7% -0.4% -0.4% -2.4% -1.5% 6.1% 5.1% 5.1% 5.9% 4.2% -4.9%	0.2% 0.0% 1.3% 3.2% 3.8% 2.5% 1.9% 5.1% 2.7% 0.2% 0.3% 2.8% 2.5% 0.4% 0.4% 2.4% 6.1% 5.1% 5.1% 5.1%						
	Jan-08 Feb-08 Mar-08 Apr-08 May-08 Jun-08 Jun-08 Jun-08 Sep-08 Oct-08 Nov-08 Dec-08 Jan-09 Feb-09 Mar-09 Jun-09 Jun-09 Jun-09 Jun-09 Jun-09 Oct-09	65,729,492 77,979,100 79,006,867 75,126,905 74,573,962 58,751,936 53,931,566 48,466,638 50,725,082 50,225,177 48,690,797 56,073,867 63,785,625 81,608,064 85,774,977 71,566,146 72,767,317 59,966,273 52,676,063 49,196,438 48,238,905 49,652,791 48,812,970 57,724,020	233.5 541.0 711.6 761.9 831.3 795.5 391.8 320.0 99.8 34.8 29.0 140.1 334.5 496.8 814.7 970.4 747.8 680.7 425.5 298.9 126.1 87.7 69.3 93.1 381.1	0.8	1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00	0.00 432,184 11.00 453,341 10.00 453,341 10.00 474,498 11.00 495,655 11.00 504,347 19.00 513,039 11.00 539,116 10.00 547,808 11.00 556,500 11.00 573,885 11.00 582,577 10.00 599,961 11.00 613,782 11.00 637,603 11.00 641,423 11.00 641,423 11.00 665,244 11.00 669,064 11.00 669,064 11.00 669,064 11.00 699,064 11.00 699,064 11.00 699,064 11.00 699,064 11.00 699,064 11.00 699,064 11.00 699,064 11.00 710,526	32,450 32,485 32,507 32,536 32,538 32,549 32,544 32,526 32,565 32,555 32,555 32,551 32,716 32,716 32,770 32,782 32,783 32,787 32,784 32,749 32,749 32,756 32,739 32,756 32,739 32,752 32,766 32,815	51,865,685 48,820,204 53,469,428 63,634,581 75,051,273 76,992,202 76,121,409 75,314,185 57,622,099 56,683,046 49,773,499 49,858,150 50,109,816 48,826,144 57,625,800 62,208,124 79,393,932 85,439,294 71,297,892 71,043,195 59,096,449 55,896,289 51,723,394 51,089,970 51,745,236 46,398,441 59,011,396	101,369 -16,660 -723,512 -2,094,911 -2,927,827 -2,014,665 -994,504 -740,223 -1,129,837 -2,751,480 1,306,861 -866,932 -115,361 135,347 1,551,933 -1,577,501 -2,214,132 -335,683 -268,254 -1,724,122 -869,824 3,220,226 2,526,956 2,851,065 2,092,445 -2,414,529 1,287,376	0.2% 0.0% -1.3% -3.2% -3.8% -2.5% -1.3% -1.9% -1.9% -1.7% -0.2% 0.3% -2.5% -2.7% -1.7% -0.4% -2.4% -1.5% -1.5% -1.5% -1.5% -2.4% -1.5% -1.5% -2.4% -1.5% -1.5% -2.4% -1.5%	0.2% 0.0% 1.3% 3.2% 3.8% 2.5% 1.3% 1.0% 1.9% 5.1% 0.2% 0.3% 2.5% 2.7% 0.4% 2.4% 1.5% 6.1%						

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											%					
		Heating	Cooling Degree	Spring Fall N	lumber of		Number of	Predicted		<u>%</u>	% Variance					
	Purchased kWh	Degree Days	Days		s in Month	CDM Activity	Customers	Purchases	Variances (kWh)	Variance	(Abs)	SUMMARY OUTPUT				
Jan-10	79,854,695	810.7	-		31.00		32,936	79,134,859	-719,836	-0.9%	0.9%	Communication of				
Feb-10	68,437,902	691.1	-	-	28.00		32,950	69,223,837	785,935	1.1%	1.1%					
Mar-10	63,113,132	510.8	-	1.00	31.00		32,936	64,670,176	1,557,044	2.5%	2.5%					
Apr-10	53,091,250	327.8	0.2	1.00	30.00	655,119	32,921	55,793,133	2,701,883	5.1%	5.1%					
May-10	51,133,107	168.0	19.0	1.00	31.00	627,447	32,906	52,914,444	1,781,337	3.5%	3.5%					
Jun-10	47,900,766	87.8	5.3	-	30.00		32,935	50,011,295	2,110,529	4.4%	4.4%					
Jul-10	53,067,071	6.7	58.5	-	31.00		32,948	53,077,914	10,843	0.0%	0.0%					
Aug-10	53,169,361	32.7	78.6	-	31.00		32,962	55,873,445	2,704,084	5.1%	5.1%					
Sep-10	48,479,950	171.8	-	1.00	30.00		32,989	50,424,045	1,944,095	4.0%	4.0%					
Oct-10	54,414,298	315.5	-	1.00	31.00		33,019	58,044,876	3,630,578	6.7%	6.7%					
Nov-10	63,109,939	476.0	-	1.00	30.00		33,077	62,819,852	-290,087	-0.5%	0.5%					
Dec-10 Jan-11	78,427,591 83,643,833	770.2 935.0	-	-	31.00 31.00		33,118 33,040	79,309,128 85,341,536	881,537	1.1%	1.1%					
Feb-11	72,687,185	732.3	-	-	28.00		33,045	71,845,723	1,697,703 -841,462	2.0% -1.2%	2.0% 1.2%					
Mar-11	72,688,244	699.2	-	1.00	31.00		33,047	72,800,623	112,379	0.2%	0.2%					
Apr-11	60,902,854	444.6	-	1.00	30.00		33,047	60,843,693	-59,161	-0.1%	0.1%					
May-11	52,597,908	221.9	3.2	1.00	31.00		33,046	53,978,121	1,380,213	2.6%	2.6%					
Jun-11	48,777,799	99.4	2.7	-	30.00		33,056	50,125,636	1,347,837	2.8%	2.8%					
Jul-11	54,638,457	14.0	73.6	-	31.00		33,071	54,156,768	-481,689	-0.9%	0.9%					
Aug-11	54,146,196	24.2	35.4	-	31.00	816,230	33,098	51,355,695	-2,790,501	-5.2%	5.2%					
Sep-11	52,585,712	129.6	11.0	1.00	30.00		33,126	48,666,714	-3,918,998	-7.5%	7.5%		1			
Oct-11	56,921,149	269.5	1.5	1.00	31.00		33,143	55,028,887	-1,892,262	-3.3%	3.3%					
Nov-11	61,640,573	428.9	-	1.00	30.00		33,199	59,329,983	-2,310,590	-3.7%	3.7%					
Dec-11	73,819,284	650.4	-	-	31.00		33,248	72,691,844	-1,127,440	-1.5%	1.5%		1	1		
Jan-12	73,790,226	756.8	-	-	31.00		33,203	76,709,246	2,919,020	4.0%	4.0%			-		
Feb-12	68,046,427	622.6	-	- 1.00	29.00		33,203	67,849,736	-196,691	-0.3%	0.3%		1			
Mar-12	64,860,708 55,490,558	479.7 437.5	-	1.00	31.00 30.00		33,203 33,210	62,880,345	-1,980,363 3,947,222	-3.1% 7.1%	3.1%			1		
Apr-12 May-12	55,490,558	94.4	8.4	1.00	31.00		33,210	59,437,780 48,455,056	-1,756,522	-3.5%	7.1% 3.5%		1	1		
Jun-12	50,441,593	38.5	23.5	-	30.00		33,210	48,617,551	-1,824,042	-3.6%	3.6%					
Jul-12	52,218,431	9.5	59.6		31.00		33,212	52,181,495	-36,936	-0.1%	0.1%					
Aug-12	51,797,361	34.3	37.7	-	31.00		33,212	51,365,339	-432,022	-0.8%	0.8%					
Sep-12	49,181,637	181.9	5.3	1.00	30.00		33,212	49,775,111	593,474	1.2%	1.2%					
Oct-12	55,200,719	299.6	-	1.00	31.00		33,055	55,270,033	69,314	0.1%	0.1%					
Nov-12	63,048,824	426.4	-	1.00	30.00	1,054,692	33,055	58,425,770	-4,623,054	-7.3%	7.3%					
Dec-12	72,665,451	445.9	-	-	31.00		33,055	63,907,058	-8,758,393	-12.1%	12.1%					
Jan-13	77,430,385	598.5	-	-	31.00		33,306	70,549,764	-6,880,621	-8.9%	8.9%					
Feb-13	69,794,850	618.9	-	-	28.00		33,306	65,896,350	-3,898,500	-5.6%	5.6%					
Mar-13	69,264,159	651.4	-	1.00	31.00		33,306	69,533,968	269,809	0.4%	0.4%					
Apr-13	62,490,524	367.2	-	1.00	30.00		33,294	56,501,786	-5,988,738	-9.6%	9.6%					
May-13 Jun-13	51,260,742 48,246,051	193.0 106.2	3.0 12.4	1.00	31.00 30.00		33,294 33,294	51,641,875 50,077,734	381,133	0.7%	0.7%					
Jul-13	52,370,705	45.0	48.8	-	31.00		33,515	52,993,955	1,831,683 623,250	3.8% 1.2%	3.8% 1.2%					
Aug-13	51,254,455	57.3	27.1	-	31.00		33,515	51,648,700	394,245	0.8%	0.8%					
Sep-13	48,184,318	165.6	5.8	1.00	30.00		33,515	49,360,798	1,176,480	2.4%	2.4%					
Oct-13	54,286,247	245.2	-	1.00	31.00		33,393	53,370,470	-915,777	-1.7%	1.7%					
Nov-13	64,675,563	543.7	-	1.00	30.00		33,393	63,195,165	-1,480,398	-2.3%	2.3%					
Dec-13	81,310,312	874.5	-	-	31.00		33,393	80,812,869	-497,443	-0.6%	0.6%					
Jan-14	84,076,331	980.3	-	-	31.00	1,325,152	33,166	84,092,992	16,661	0.0%	0.0%					
Feb-14	73,283,050	912.0	-	-	28.00		33,166	75,843,446	2,560,396	3.5%	3.5%					
Mar-14	75,936,435	895.0	-	1.00	31.00		33,166	77,420,207	1,483,772	2.0%	2.0%					
Apr-14	60,945,928	511.1	-	1.00	30.00		33,415	61,129,593	183,665	0.3%	0.3%					
May-14	53,127,584	267.9	0.8	1.00	31.00		33,415	53,267,277	139,693	0.3%	0.3%					
Jun-14	47,524,355	96.9	12.0	-		1,567,700	33,415	48,428,742	904,387		1.9%		1	1		
Jul-14	48,026,904 48,878,137	88.1 63.4	6.4 13.5	-		1,616,210 1,664,719	33,400 33,400	49,185,260 48,596,627	1,158,356	2.4%	2.4%			1		
Aug-14 Sep-14	48,878,137	63.4 158.2	13.5	1.00		1,664,719	33,400	46,401,452	-281,510 -1,558,424	-0.6% -3.2%	0.6% 3.2%		1	1		
Oct-14	54,613,898	341.0	1.4	1.00		1,761,738	33,513	55,378,400	764,502	1.4%	1.4%		+	<u> </u>		
Nov-14	64,852,403	616.1	-	1.00		1,810,248	33,513	64,164,450	-687,953	-1.1%	1.1%		1	1		
Dec-14	71,265,383	691.4	-	-		1,858,757	33,513	71,653,273	387,890	0.5%	0.5%					
Jan-15	79,807,046	923.4	-	-		1,849,138	33,539	80,854,845	1,047,798	1.3%	1.3%					
Feb-15	75,728,990	1,015.2	-	-		1,839,519	33,539	79,109,488	3,380,498	4.5%	4.5%					
Mar-15	70,753,091	786.6	-	1.00		1,829,900	33,539	72,632,745	1,879,654	2.7%	2.7%		1	ļ		
Apr-15	57,109,492	474.4	-	1.00		1,820,281	33,261	57,832,365	722,873	1.3%	1.3%		1			
May-15	49,113,111	242.9	1.1	1.00		1,810,663	33,261	50,686,377	1,573,265	3.2%	3.2%			-		
Jun-15	46,018,522	141.8	0.4	-		1,801,044	33,261	47,857,452	1,838,930	4.0%	4.0%		1	-		
Jul-15	50,056,826	52.6 37.5	29.2	-		1,791,425	33,371	48,847,562	-1,209,263	-2.4%	2.4%		1	 		
Aug-15 Sep-15	49,818,190 48,683,583	37.5 75.5	35.6 31.4	1.00		1,781,806 1,772,187	33,371 33,371	48,812,178 45,264,828	-1,006,011 -3,418,755	-2.0% -7.0%	2.0% 7.0%		1	 		
Oct-15	48,683,583 52,100,033	331.2	31.4	1.00		1,772,187	33,371	45,264,828 54,690,903	2,590,870	5.0%	5.0%		+	1		
Nov-15	55,680,534	413.0	-	1.00		1,752,949	33,411	56,140,172	459,637	0.8%	0.8%			1		
Dec-15	63,647,960	541.2	-	-		1,743,330	33,411	65,934,678	2,286,718	3.6%	3.6%					
Jan-16	71,224,983	794.2	-	-	31.00		33,412	75,508,117	4,283,135	6.0%	6.0%					
Feb-16	65,961,523	731.2	-	-		1,911,513	33,412	69,116,143	3,154,620	4.8%	4.8%					
Mar-16	61,438,716	588.8	-	1.00		1,995,604	33,412	63,845,311	2,406,595	3.9%	3.9%					
Apr-16	55,510,528	499.7	-	1.00		2,079,695	33,360	58,071,150	2,560,623	4.6%	4.6%					
May-16	47,972,678	241.2	3.5	1.00		2,163,786	33,360	49,684,707	1,712,029	3.6%	3.6%					
Jun-16	46,020,697	116.8	8.6	-		2,247,878	33,360	46,035,062	14,365	0.0%	0.0%		1	ļ		
Jul-16	50,843,952	27.2	44.2	-		2,331,969	33,412	47,011,383	-3,832,569	-7.5%	7.5%					
Aug-16	52,655,660	17.1	51.7	-		2,416,060	33,412	46,883,751	-5,771,909	-11.0%	11.0%			-		
Sep-16	47,273,740	65.1	12.8	1.00		2,500,152	33,412	40,546,251	-6,727,489	-14.2%	14.2%		1	1		
Oct-16	50,073,798	277.4	-	1.00		2,584,243	33,513	49,578,629	-495,168	-1.0%	1.0%		1	 		
Nov-16	53,720,228	485.6 640.7	-	1.00		2,668,334	33,513	55,602,170 66,071,665	1,881,942	3.5%	3.5%			1		
Dec-16 Jan-17	67,261,960 66,674,271	640.7 710.9	-	-		2,752,425 2,724,291	33,513 33,528	66,071,665 68,979,193	-1,190,295 2,304,922	-1.8% 3.5%	1.8%		+			
Jan-17	00,074,271	710.9	-		31.00	۱ ۵۵,۱ ۱ ۲,۲ ۲	55,520	00,010,100	2,004,322	J.J /0	J.J /0		1	1		

			o :: 5					D "		0.4	<u>%</u>				
			Cooling Degree		Number of avs in Month	ODM A - ti- dt.	Number of	<u>Predicted</u>	\/:(IAA/I-)	<u>%</u>	Variance		OLIMANA DV. OLITRUT		
Feb-17	Purchased kWh 59,162,719	Degree Days 638.7	<u>Days</u> -		28.00		Customers 33,528	Purchases 60,885,236	Variances (kWh) 1,722,517	Variance 2.9%	(Abs) 2.9%		SUMMARY OUTPUT		
Mar-17	63,923,197	706.2	-	1.00	31.00		33,528	66,079,786	2,156,589	3.4%	3.4%				
Apr-17	51,461,055	392.1	-	1.00	30.00		33,482	51,962,605	501,550	1.0%	1.0%				
May-17	48,082,511	273.8	-	1.00	31.00		33,482	49,235,687	1,153,176	2.4%	2.4%				
Jun-17	44,830,072	104.1	3.5	-	30.00	2,583,618	33,482	44,134,006	-696,066	-1.6%	1.6%				
Jul-17	48,264,067	42.0	13.8	-	31.00		33,516	44,540,837	-3,723,230	-7.7%	7.7%				
Aug-17	47,137,204	55.5	9.2		31.00		33,516	44,810,930	-2,326,274	-4.9%	4.9%				
Sep-17	46,024,413	112.7	33.3	1.00	30.00		33,516	44,377,537	-1,646,876	-3.6%	3.6%				
Oct-17	48,274,780	266.3	1.9	1.00	31.00		33,605	50,023,616	1,748,836	3.6%	3.6%				
Nov-17 Dec-17	58,218,614 70,917,570	497.4 849.9	-	1.00	30.00 31.00		33,605 33,605	57,241,154 75,894,894	-977,460 4,977,324	-1.7% 7.0%	1.7%	Street Light Adj			
Jan-18	70,917,370	824.2	-	-	31.00		33,625	74,392,916	4,977,324	7.076	2.7%	(439,302)			
Feb-18		754.1	-	-	28.00		33,625	66,151,767			2.7 /0	(439,302)			
Mar-18		679.4	-	1.00	31.00		33,625	65,546,809				(439,302)			
Apr-18		427.2	0.0	1.00	30.00		33,579	53,624,953				(439,302)			
May-18		232.2	3.9	1.00	31.00	2,559,301	33,579	47,979,426				(439,302)			
Jun-18		101.7	9.5	-	30.00		33,579	44,358,124				(439,302)			
Jul-18		40.8	36.1	-	31.00		33,613	45,892,357				(439,302)			
Aug-18		42.0	33.8	-	31.00		33,613	45,641,548				(439,302)			
Sep-18		129.4 306.1	11.6	1.00		2,674,894	33,613 33,703	42,414,701				(439,302)			
Oct-18 Nov-18		480.1	0.5	1.00		2,703,792 2,732,690	33,703	50,379,608 55,244,300				(439,302) (439,302)			
Dec-18		702.7	-	-		2,761,589	33,703	68,584,023				(439,302)			
D60-10		102.1	-	-	31.00	2,701,303	33,703	00,304,023				(400,302)			
												Weather			
		١	Weather Normal			193,742,671		11,510,971,391				Normal Conversion			
												Weather Normal Factor			
2003	755,126,020							755,329,843	203,823	0.0%	0.0%	739,879,959 0.9795			
2004	757,685,752							753,268,710	(4,417,042)	-0.6%		743,121,794 0.9865			
2005	749,219,032							751,708,215	2,489,183	0.3%		745,592,298 0.9919			
2006 2007	728,093,333 738,093,576							729,996,870 733,615,596	1,903,537 (4,477,980)	0.3% -0.6%	0.3%	742,149,927 1.0166 730,261,827 0.9954			
2008	740,966,486							740,528,407	(438,079)	-0.1%		730,323,409 0.9862			
2009	732,869,984							738,047,904	5,177,920	0.7%	0.7%	728,354,720 0.9869			
2010	714,199,062							731,297,004	17,097,942	2.4%		739,684,369 1.0115			
2011	745,049,194							736,165,224	(8,883,970)	-1.2%	1.2%	736,354,655 1.0003			
2012	706,953,513							694,874,520	(12,078,993)	-1.7%		726,679,906 1.0458			
2013	730,568,311							715,583,435	(14,984,876)	-2.1%		725,369,668 1.0137			
2014	730,490,285							735,561,719	5,071,434	0.7%		705,208,412 0.9587			
2015	698,517,377							708,663,592	10,146,215	1.5%	1.5%	696,124,180 0.9823			
2016 2017	669,958,462 652,970,473							667,954,340 658,165,482	(2,004,121) 5,195,009	-0.3% 0.8%	0.3%	673,307,201 1.0080 665,435,106 1.0110			
2017	052,970,473			-				660,210,531	3,133,008	0.076	0.076	660,210,531 1.0000			
2010	J							000,210,001				1.0000			
Total to 2017	10,850,760,860							10,850,760,860	0						
					-			11,510,971,391	0						
								Check t	otals above should l	be zero					
-		VT													
	20	Year Trend	0.0	0	21	2,443,708	33 635	72 960 074							
		810.8 801.3	0.0 0.0	0	31 28	2,443,708	33,625 33,625	73,869,071 68,000,961							
		704.1	0.0	1	31	2,501,504	33,625	66,514,147							
		464.5	-0.1	1	30	2,530,403	33,579	55,078,836							
		256.0	2.9	1	31	2,559,301	33,579	48,833,854							
		108.3	2.3	0	30	2,588,199	33,579	44,029,450			_				
		47.2	27.1	0	31	2,617,097	33,613	45,418,019							
		48.3	26.1	0	31	2,645,996	33,613	45,265,294							
		127.1	13.3	1	30	2,674,894	33,613	42,463,997							
-		293.9	0.7	1	31	2,703,792	33,703	49,921,151							
		494.0 695.6	0.0 0.0	0	30 31	2,732,690 2,761,589	33,703 33,703	55,791,709 68,303,823	658,218,684						
		000.0	0.0	U	JI	2,101,303	55,705	00,000,020	000,210,004						

									1			
											%	
		Heating	Cooling Degree	Spring Fall	Number of		Number of	Predicted		%	Variance	
	Purchased kWh	Degree Days	<u>Days</u>	<u>Flag</u>	Days in Month	CDM Activity	<u>Customers</u>	<u>Purchases</u>	Variances (kWh)	<u>Variance</u>	(Abs)	
Jan-03	85,049,952	824.2	-	-	31.00	0	32,198	80,460,396	-4,589,556	-5.4%	5.4%	
Feb-03	76,788,076	754.1	-	-	28.00	0	32,198	72,335,502	-4,452,574	-5.8%	5.8%	
Mar-03	75,545,096	679.4	-	1.00	31.00	0	32,199	71,849,744	-3,695,352	-4.9%	4.9%	
Apr-03 May-03	63,274,204 52,784,032	427.2 232.2	0.0 3.9	1.00 1.00	30.00 31.00	0	32,198 32,136	60,177,039 54,465,207	-3,097,165 1,681,175	-4.9% 3.2%	4.9% 3.2%	
Jun-03	49,325,848	101.7	9.5	-	30.00	0	32,119	50,910,104	1,584,256	3.2%	3.2%	
Jul-03	51,148,508	40.8	36.1	-	31.00	0	32,132	52,498,467	1,349,959	2.6%	2.6%	
Aug-03	50,113,412	42.0	33.8	-	31.00	0	32,143	52,396,303	2,282,891	4.6%	4.6%	
Sep-03	49,728,476	129.4	11.6	1.00	30.00	0	32,159	49,332,823	-395,653	-0.8%	0.8%	
Oct-03	58,883,124	306.1	0.5	1.00	31.00	0	32,189	57,239,499	-1,643,625	-2.8%	2.8%	
Nov-03	66,040,876	480.1	-	1.00	30.00	0	32,230	62,341,170	-3,699,706	-5.6%	5.6%	
Dec-03 Jan-04	76,444,416 89,226,740	702.7 824.2	-	-	31.00 31.00	0	32,256 32,257	75,873,706 80,634,121	-570,710 -8,592,619	-0.7% -9.6%	0.7% 9.6%	
Feb-04	73,066,340	754.1	-		29.00	0	32,250	74,281,755	1,215,415	1.7%	1.7%	
Mar-04	71,196,888	679.4	-	1.00	31.00	0	32,199	71,849,744	652,856	0.9%	0.9%	
Apr-04	61,357,220	427.2	0.0	1.00	30.00	0	32,154	60,047,481	-1,309,739	-2.1%	2.1%	
May-04	55,571,152	232.2	3.9	1.00	31.00	0	32,212	54,688,989	-882,163	-1.6%	1.6%	
Jun-04	49,366,380	101.7	9.5	-	30.00	0	32,194	51,130,942	1,764,562	3.6%	3.6%	
Jul-04	51,210,208	40.8	36.1	-	31.00	0	32,195	52,683,970	1,473,762	2.9%	2.9%	
Aug-04	50,192,756	42.0	33.8	-	31.00	0	32,205	52,578,862	2,386,106	4.8%	4.8%	
Sep-04 Oct-04	50,272,804 57,641,764	129.4 306.1	11.6 0.5	1.00 1.00	30.00 31.00	0	32,206 32,231	49,471,215 57,363,168	-801,589 -278,596	-1.6% -0.5%	1.6% 0.5%	
Nov-04	57,641,764 64,887,008	480.1	0.5	1.00	31.00	0	32,231 32,250	57,363,168 62,400,060	-278,596 -2,486,948	-0.5%	3.8%	
Dec-04	83,696,492	702.7	-	1.00	31.00	0	32,250	75,991,486	-2,486,948 -7,705,006	-3.8% -9.2%	9.2%	
Jan-05	88,287,600	824.2	-	_	31.00	0	32,294	80,743,068	-7,544,532	-8.5%	8.5%	
Feb-05	71,065,788	754.1	-	-	28.00	0	32,296	72,624,064	1,558,276	2.2%	2.2%	
Mar-05	73,186,104	679.4	-	1.00	31.00	0	32,283	72,097,082	-1,089,022	-1.5%	1.5%	
Apr-05	56,446,820	427.2	0.0	1.00	30.00	0	32,297	60,468,545	4,021,725	7.1%	7.1%	
May-05	53,664,344	232.2	3.9	1.00	31.00	0	32,300	54,948,106	1,283,762	2.4%	2.4%	
Jun-05	51,111,168 53,387,012	101.7	9.5 36.1	-	30.00	0	32,310 32,356	51,472,505 53,158,036	361,337 -228,976	0.7% -0.4%	0.7% 0.4%	
Jul-05 Aug-05	52,102,684	40.8 42.0	33.8	-	31.00 31.00	0	32,376	53,082,372	979,688	1.9%	1.9%	
Sep-05	49,504,120	129.4	11.6	1.00	30.00	0	32,360	49,924,669	420,549	0.8%	0.8%	
Oct-05	55,381,484	306.1	0.5	1.00	31.00	0	32,400	57,860,789	2,479,305	4.5%	4.5%	
Nov-05	65,851,664	480.1	-	1.00	30.00	0	32,410	62,871,181	-2,980,483	-4.5%	4.5%	
Dec-05	79,230,244	702.7	-	-	31.00	0	32,415	76,341,882	-2,888,362	-3.6%	3.6%	
Jan-06	76,234,176	824.2	-	-	31.00	20,148	32,395	80,959,411	4,725,235	6.2%	6.2%	
Feb-06	71,202,696	754.1	-	-	28.00	40,295	32,399	72,765,243	1,562,547	2.2%	2.2%	
Mar-06 Apr-06	70,367,240 56,652,640	679.4 427.2	0.0	1.00 1.00	31.00 30.00	60,443 80,591	32,453 32,445	72,354,490 60,580,121	1,987,250 3,927,481	2.8% 6.9%	2.8% 6.9%	
May-06	52,446,572	232.2	3.9	1.00	31.00	100,739	32,425	54,910,906	2,464,334	4.7%	4.7%	
Jun-06	49,917,449	101.7	9.5	-	30.00	120,886	32,422	51,315,974	1,398,525	2.8%	2.8%	
Jul-06	53,606,640	40.8	36.1	-	31.00	141,034	32,399	52,717,282	-889,358	-1.7%	1.7%	
Aug-06	51,038,392	42.0	33.8	-	31.00	161,182	32,410	52,534,065	1,495,673	2.9%	2.9%	
Sep-06	49,455,772	129.4	11.6	1.00	30.00	181,329	32,415	49,357,144	-98,628	-0.2%	0.2%	
Oct-06	58,920,568	306.1	0.5	1.00	31.00	201,477	32,423	57,117,987	-1,802,581	-3.1%	3.1%	
Nov-06 Dec-06	63,979,576 74,271,612	480.1 702.7	-	1.00	30.00 31.00	221,625 241,773	32,436 32,453	62,056,161 75,481,143	-1,923,415 1,209,531	-3.0% 1.6%	3.0% 1.6%	
Jan-07	78,292,016	824.2	-	<u>-</u>	31.00	262,929	32,399	79,994,499	1,702,483	2.2%	2.2%	
Feb-07	75,583,244	754.1	-	-	28.00	284,086	32,404	71,799,216	-3,784,028	-5.0%	5.0%	
Mar-07	71,668,468	679.4	-	1.00	31.00	305,243	32,410	71,243,067	-425,401	-0.6%	0.6%	
Apr-07	60,506,916	427.2	0.0	1.00	30.00	326,400	32,393	59,438,138	-1,068,778	-1.8%	1.8%	
May-07	51,273,936	232.2	3.9	1.00	31.00	347,557	32,375	53,770,753	2,496,817	4.9%	4.9%	
Jun-07	50,644,216	101.7	9.5	-	30.00	368,714	32,366	50,154,094	-490,122	-1.0%	1.0%	
Jul-07	51,622,068 51,764,316	40.8 42.0	36.1 33.8		31.00 31.00	389,870 411,027	32,389 32,395	51,686,789 51,484,791	64,721 -279,525	0.1% -0.5%	0.1% 0.5%	
Aug-07 Sep-07	51,764,316 48,836,864	129.4	33.8 11.6	1.00	31.00	411,027	32,395 32,450	51,484,791 48,451,035	-279,525 -385,829	-0.5%	0.5%	
Oct-07	54,192,940	306.1	0.5	1.00	31.00	453,341	32,485	56,287,320	2,094,380	3.9%	3.9%	
Nov-07	65,729,492	480.1	-	1.00	30.00	474,498	32,507	61,247,934	-4,481,558	-6.8%	6.8%	
Dec-07	77,979,100	702.7	-	-	31.00	495,655	32,536	74,704,191	-3,274,909	-4.2%	4.2%	
Jan-08	79,006,867	824.2	-	-	31.00	504,347	32,538	79,432,583	425,716	0.5%	0.5%	
Feb-08	75,126,905	754.1	-	-	29.00	513,039	32,549	73,098,250	-2,028,655	-2.7%	2.7%	
Mar-08	74,573,962	679.4	-	1.00	31.00	521,731	32,544	70,766,718	-3,807,244	-5.1%	5.1%	
Apr-08	58,751,936 53,931,566	427.2 232.2	0.0	1.00	30.00	530,423	32,526 32,565	59,008,988	257,052 -371,983	0.4%	0.4%	
May-08 Jun-08	53,931,566 48,466,638	101.7	3.9 9.5	1.00	31.00 30.00	539,116 547,808	32,565	53,559,583 49,990,124	1,523,486	-0.7% 3.1%	0.7% 3.1%	
Jul-08	50,725,082	40.8	36.1	-	31.00	556,500	32,552	51,496,406	771,324	1.5%	1.5%	
Aug-08	50,225,177	42.0	33.8	-	31.00	565,192	32,581	51,412,275	1,187,098	2.4%	2.4%	
Sep-08	48,690,797	129.4	11.6	1.00	30.00	573,885	32,677	48,549,388	-141,409	-0.3%	0.3%	
Oct-08	56,073,867	306.1	0.5	1.00	31.00	582,577	32,716	56,447,595	373,728	0.7%	0.7%	
Nov-08	63,785,625	480.1	-	1.00	30.00	591,269	32,770	61,552,578	-2,233,047	-3.5%	3.5%	

											<u>%</u>	
		Heating	Cooling Degree	Spring Fall	Number of		Number of	Predicted		<u>%</u>	Variance	
	Purchased kWh	Degree Days	<u>Days</u>	<u>Flag</u>	Days in Month	CDM Activity	Customers	<u>Purchases</u>	Variances (kWh)	<u>Variance</u>	(Abs)	
ec-08	81,608,064 85,774,977	702.7 824.2	-	-	31.00	599,961 613,782	32,782 32,783	75,008,922 79,713,738	-6,599,142 -6,061,239	-8.1% -7.1%	8.1% 7.1%	
an-09 eb-09	71,566,146	754.1	-	<u>-</u>	31.00 28.00	627,603	32,783	79,713,738	-6,061,239	0.0%	0.0%	
ar-09	71,366,146	679.4	-	1.00	31.00	641,423	32,784	71,545,024	-1,775,429	-2.4%	2.4%	
pr-09	59,966,273	427.2	0.0	1.00	30.00	655,244	32,749	59,163,471	-802,802	-1.3%	1.3%	
ay-09	52,676,063	232.2	3.9	1.00	31.00	669,064	32,756	53,599,211	923,148	1.8%	1.8%	
ın-09	49,196,438	101.7	9.5	-	30.00	682,885	32,739	49,988,509	792,071	1.6%	1.6%	
ıl-09	48,238,905	40.8	36.1	-	31.00	696,706	32,752	51,521,272	3,282,367	6.8%	6.8%	
ug-09	49,652,791	42.0	33.8	-	31.00	710,526	32,766	51,372,343	1,719,552	3.5%	3.5%	
ep-09	48,812,970	129.4	11.6	1.00	30.00	724,347	32,815	48,350,433	-462,537	-0.9%	0.9%	
ct-09	57,724,020	306.1	0.5	1.00	31.00	738,167	32,815	56,113,174	-1,610,846	-2.8%	2.8%	
ov-09	59,532,749	480.1	-	1.00	30.00	751,988	32,883	61,238,748	1,705,999	2.9%	2.9%	
ec-09	76,961,335	702.7	-	-	31.00	765,809	32,923	74,756,908	-2,204,427	-2.9%	2.9%	
an-10	79,854,695	824.2	-	-	31.00	738,136	32,936	79,663,981	-190,714	-0.2%	0.2%	
eb-10	68,437,902	754.1	-	-	28.00	710,464	32,950	71,691,634	3,253,732	4.8%	4.8%	
ar-10	63,113,132	679.4	-	1.00	31.00	682,792	32,936	71,273,031	8,159,899	12.9%	12.9%	
or-10	53,091,250	427.2	0.0	1.00	30.00	655,119	32,921	59,670,427	6,579,177	12.4%	12.4%	
ay-10	51,133,107	232.2	3.9	1.00	31.00	627,447	32,906	54,208,310	3,075,203	6.0%	6.0%	
ın-10	47,900,766	101.7	9.5	-	30.00	599,775	32,935	50,899,978	2,999,212	6.3%	6.3%	
ıl-10	53,067,071	40.8	36.1	-	31.00	572,102	32,948	52,599,664	-467,407	-0.9%	0.9%	
ug-10	53,169,361	42.0	33.8	-	31.00	544,430	32,962	52,617,657	-551,704	-1.0%	1.0%	
ep-10	48,479,950	129.4	11.6	1.00	30.00	516,758	32,989	49,697,890	1,217,940	2.5%	2.5%	
ct-10	54,414,298	306.1	0.5	1.00	31.00	489,085	33,019	57,715,889	3,301,591	6.1%	6.1%	
ov-10	63,109,939	480.1	-	1.00	30.00	461,413	33,077	62,978,941	-130,998	-0.2%	0.2%	
ec-10	78,427,591	702.7	-	-	31.00	433,741	33,118	76,666,967	-1,760,624	-2.2%	2.2%	
an-11	83,643,833	824.2	-	-	31.00	481,552	33,040	81,002,427	-2,641,406	-3.2%	3.2%	
eb-11	72,687,185	754.1	-	-	28.00	529,363	33,045	72,699,916	12,731	0.0%	0.0%	
ar-11	72,688,244	679.4	-	1.00	31.00	577,174	33,047	72,024,761	-663,483	-0.9%	0.9%	
or-11	60,902,854	427.2	0.0	1.00	30.00	624,985	33,047	60,162,661	-740,193	-1.2%	1.2%	
ay-11	52,597,908	232.2	3.9	1.00	31.00	672,796	33,046	54,438,104	1,840,196	3.5%	3.5%	
in-11	48,777,799	101.7	9.5	-	30.00	720,608	33,056	50,770,162	1,992,363	4.1%	4.1%	
ıl-11	54,638,457	40.8 42.0	36.1	<u> </u>	31.00	768,419	33,071	52,172,073	-2,466,384	-4.5%	4.5%	
ug-11	54,146,196		33.8 11.6	- 4.00	31.00	816,230	33,098	51,924,681	-2,221,515	-4.1%	4.1%	
ep-11 ct-11	52,585,712 56,921,149	129.4 306.1	0.5	1.00	30.00 31.00	864,041 911,852	33,126 33,143	48,704,196	-3,881,516	-7.4% -1.0%	7.4% 1.0%	
ov-11	61,640,573	480.1	0.5	1.00	30.00	959,663	33,199	56,380,252 61,333,751	-540,897 -306,822	-0.5%	0.5%	
ec-11	73,819,284	702.7	-	-	31.00	1,007,475	33,248	74,741,670	922,386	1.2%	1.2%	
an-12	73,790,226	824.2	-		31.00	1,011,767	33,203	79,349,370	5,559,144	7.5%	7.5%	
eb-12	68,046,427	754.1	_		29.00	1,016,060	33,203	73,000,347	4,953,920	7.3%	7.3%	
lar-12	64.860.708	679.4	_	1.00	31.00	1,020,352	33,203	70,701,237	5,840,529	9.0%	9.0%	
pr-12	55,490,558	427.2	0.0	1.00	30.00	1,024,645	33,210	59,034,820	3,544,262	6.4%	6.4%	
ay-12	50,211,578	232.2	3.9	1.00	31.00	1,028,937	33,210	53,488,279	3,276,701	6.5%	6.5%	
un-12	50.441.593	101.7	9.5	-	30.00	1,033,230	33,210	49,965,965	-475,628	-0.9%	0.9%	
ul-12	52,218,431	40.8	36.1	-	31.00	1,037,522	33,212	51,504,669	-713,762	-1.4%	1.4%	
ug-12	51,797,361	42.0	33.8	-	31.00		33,212	51,352,847	-444,514	-0.9%	0.9%	
ep-12	49,181,637	129.4	11.6	1.00	30.00	1,046,107	33,212	48,224,988	-956,649	-1.9%	1.9%	
ct-12	55,200,719	306.1	0.5	1.00	31.00	1,050,400	33,055	55,563,772	363,053	0.7%	0.7%	
ov-12	63,048,824	480.1	-	1.00	30.00	1,054,692	33,055	60,527,451	-2,521,373	-4.0%	4.0%	
ec-12	72,665,451	702.7	-	-	31.00	1,058,984	33,055	73,966,161	1,300,710	1.8%	1.8%	
an-13	77,430,385	824.2	-		31.00	1,077,123	33,306	79,389,734	1,959,349	2.5%	2.5%	
eb-13	69,794,850	754.1	-		28.00	1,095,261	33,306	71,191,872	1,397,022	2.0%	2.0%	
ar-13	69,264,159	679.4	-	1.00	31.00	1,113,399	33,306	70,630,201	1,366,042	2.0%	2.0%	
or-13	62,490,524	427.2	0.0	1.00	30.00	1,131,537	33,294	58,852,138	-3,638,386	-5.8%	5.8%	
ay-13	51,260,742	232.2	3.9	1.00	31.00	1,149,676	33,294	53,249,897	1,989,155	3.9%	3.9%	
ın-13	48,246,051	101.7	9.5	-	30.00	1,167,814	33,294	49,671,883	1,425,832	3.0%	3.0%	
ıl-13	52,370,705	40.8	36.1	-	31.00	1,185,952	33,515	51,799,733	-570,972	-1.1%	1.1%	
ug-13	51,254,455	42.0	33.8	-	31.00	1,204,090	33,515	51,592,211	337,756	0.7%	0.7%	
p-13	48,184,318	129.4	11.6	1.00	30.00	1,222,228	33,515	48,408,651	224,333	0.5%	0.5%	
ct-13	54,286,247	306.1	0.5	1.00	31.00	1,240,367	33,393	55,794,793	1,508,546	2.8%	2.8%	
ov-13	64,675,563	480.1	-	1.00	30.00	1,258,505	33,393	60,702,772	-3,972,791	-6.1%	6.1%	
ec-13	81,310,312	702.7	-	-	31.00	1,276,643	33,393	74,085,782	-7,224,530	-8.9%	8.9%	
ın-14	84,076,331	824.2	-	-	31.00	1,325,152	33,166	77,979,701	-6,096,630	-7.3%	7.3%	
eb-14	73,283,050	754.1	-	-	28.00	1,373,662	33,166	69,659,658	-3,623,392	-4.9%	4.9%	
ar-14	75,936,435	679.4	-	1.00	31.00	1,422,172	33,166	68,975,805	-6,960,630	-9.2%	9.2%	
or-14	60,945,928	427.2	0.0	1.00	30.00	1,470,681	33,415	57,844,077	-3,101,851	-5.1%	5.1%	
ay-14	53,127,584	232.2	3.9	1.00	31.00	1,519,191	33,415	52,119,655	-1,007,929	-1.9%	1.9%	
ın-14	47,524,355	101.7	9.5	-	30.00	1,567,700	33,415	48,419,459	895,104	1.9%	1.9%	
ul-14	48,026,904	40.8	36.1	-	31.00	1,616,210	33,400	49,730,226	1,703,322	3.5%	3.5%	
ug-14	48,878,137	42.0	33.8	-	31.00	1,664,719	33,400	49,400,523	522,386	1.1%	1.1%	
ep-14	47,959,876	129.4	11.6	1.00	30.00	1,713,229	33,400	46,094,782	-1,865,095	-3.9%	3.9%	
ct-14	54,613,898	306.1	0.5	1.00	31.00	1,761,738	33,513	54,050,701	-563,197	-1.0%	1.0%	

											<u>%</u>	
		<u>Heating</u>	Cooling Degree	Spring Fall	Number of		Number of	<u>Predicted</u>		<u>%</u>	Variance	_
	Purchased kWh	Degree Days	<u>Days</u>	<u>Flag</u>	Days in Month		<u>Customers</u>	<u>Purchases</u>	Variances (kWh)	<u>Variance</u>	(Abs)	
Nov-14	64,852,403	480.1	-	1.00	30.00	1,810,248	33,513	58,836,499	-6,015,904	-9.3%	9.3%	
Dec-14	71,265,383 79,807,046	702.7 824.2	-	-	31.00 31.00	1,858,757 1,849,138	33,513	72,097,327	831,944 -2,836,995	1.2% -3.6%	1.2% 3.6%	Maca Average Descent Error
Jan-15 Feb-15	75,728,990	754.1	-		28.00	1,849,138	33,539 33,539	76,970,052 68,883,854	-6,845,135	-3.6% -9.0%	9.0%	Mean Average Percent Error
Mar-15	70,753,091	679.4	_	1.00	31.00	1,829,900	33,539	68,433,847	-2,319,243	-3.3%	3.3%	
Apr-15	57,109,492	427.2	0.0	1.00	30.00	1,820,281	33,261	55,984,211	-1,125,281	-2.0%	2.0%	
May-15	49,113,111	232.2	3.9	1.00	31.00	1,810,663	33,261	50,493,634	1,380,523	2.8%	2.8%	
Jun-15	46,018,522	101.7	9.5	-	30.00	1,801,044	33,261	47,027,284	1,008,763	2.2%	2.2%	
Jul-15	50,056,826	40.8	36.1	-	31.00	1,791,425	33,371	48,939,959	-1,116,866	-2.2%	2.2%	
Aug-15	49,818,190	42.0	33.8	-	31.00	1,781,806	33,371	48,844,102	-974,087	-2.0%	2.0%	
Sep-15 Oct-15	48,683,583 52,100,033	129.4 306.1	11.6 0.5	1.00 1.00	30.00 31.00	1,772,187 1,762,568	33,371 33,411	45,772,207 53,747,023	-2,911,377 1,646,990	-6.0% 3.2%	6.0% 3.2%	
Nov-15	55,680,534	480.1	- 0.5	1.00	30.00	1,762,566	33,411	58,766,666	3,086,132	5.5%	5.5%	+
Dec-15	63,647,960	702.7	_	-	31.00	1,743,330	33,411	72,261,340	8,613,381	13.5%	13.5%	
Jan-16	71,224,983	824.2	-	-	31.00	1,827,421	33,412	76,683,464	5,458,481	7.7%	7.7%	
Feb-16	65,961,523	754.1	-	-	28.00	1,911,513	33,412	68,220,279	2,258,755	3.4%	3.4%	
Mar-16	61,438,716	679.4	-	1.00	31.00	1,995,604	33,412	67,393,284	5,954,568	9.7%	9.7%	
Apr-16	55,510,528	427.2	0.0	1.00	30.00	2,079,695	33,360	55,232,117	-278,410	-0.5%	0.5%	
May-16	47,972,678	232.2	3.9	1.00	31.00	2,163,786	33,360	49,364,553	1,391,875	2.9%	2.9%	
Jun-16	46,020,697	101.7	9.5	-	30.00	2,247,878	33,360	45,521,215	-499,482	-1.1%	1.1%	+
Jul-16	50,843,952 52,655,660	40.8 42.0	36.1 33.8		31.00 31.00	2,331,969 2,416,060	33,412 33,412	46,886,121 46,413,275	-3,957,831 -6,242,384	-7.8% -11.9%	7.8% 11.9%	+
Aug-16 Sep-16	52,655,660 47,273,740	129.4	33.8 11.6	1.00	31.00	2,416,060 2,500,152	33,412	46,413,275	-6,242,384 -4,309,348	-11.9% -9.1%	9.1%	+ +
Oct-16	50,073,798	306.1	0.5	1.00	31.00	2,584,243	33,513	50,741,835	668,037	1.3%	1.3%	
Nov-16	53,720,228	480.1	-	1.00	30.00	2,668,334	33,513	55,384,490	1,664,262	3.1%	3.1%	
Dec-16	67,261,960	702.7	-	-	31.00	2,752,425	33,513	68,502,176	1,240,217	1.8%	1.8%	
Jan-17	66,674,271	824.2	-	-	31.00	2,724,291	33,528	73,416,998	6,742,727	10.1%	10.1%	
Feb-17	59,162,719	754.1	-	-	29.00	2,696,156	33,528	67,198,427	8,035,708	13.6%	13.6%	
Mar-17	63,923,197	679.4	-	1.00	31.00	2,668,021	33,528	65,029,768	1,106,571	1.7%	1.7%	
Apr-17	51,461,055	427.2	0.0	1.00	30.00	2,639,887	33,482	53,337,744	1,876,689	3.6%	3.6%	
May-17 Jun-17	48,082,511 44,830,072	232.2 101.7	3.9 9.5	1.00	31.00 30.00	2,611,752 2,583,618	33,482 33,482	47,921,655 44,529,792	-160,856 -300,280	-0.3% -0.7%	0.3%	
Jul-17 Jul-17	48,264,067	40.8	36.1	<u>-</u>	31.00	2,555,483	33,516	46,293,172	-1,970,895	-4.1%	4.1%	+
Aug-17	47,137,204	42.0	33.8	-	31.00	2,527,348	33,516	46,271,802	-865,402	-1.8%	1.8%	
Sep-17	46,024,413	129.4	11.6	1.00	30.00	2,499,214	33,516	43,274,393	-2,750,020	-6.0%	6.0%	
Oct-17	48,274,780	306.1	0.5	1.00	31.00	2,471,079	33,605	51,467,978	3,193,198	6.6%	6.6%	
Nov-17	58,218,614	480.1	-	1.00	30.00	2,442,944	33,605	56,562,108	-1,656,506	-2.8%	2.8%	
Dec-17	70,917,570	702.7	-	-	31.00	2,414,810	33,605	70,131,269	-786,301	-1.1%	1.1%	Street Light Adj
Jan-18		824.2	-	-	31.00	2,443,708	33,625	74,392,916				(439,302)
Feb-18		754.1	-	-	28.00	2,472,606	33,625	66,151,767				(439,302)
Mar-18		679.4 427.2	0.0	1.00	31.00 30.00	2,501,504 2,530,403	33,625 33,579	65,546,809 53,624,953				(439,302) (439,302)
Apr-18 May-18		232.2	3.9	1.00	31.00	2,559,301	33,579	47,979,426				(439,302)
Jun-18		101.7	9.5	-	30.00	2,588,199	33,579	44,358,124				(439,302)
Jul-18		40.8	36.1	-	31.00	2,617,097	33,613	45,892,357				(439,302)
Aug-18		42.0	33.8	-	31.00	2,645,996	33,613	45,641,548				(439,302)
Sep-18		129.4	11.6	1.00	30.00	2,674,894	33,613	42,414,701				(439,302)
Oct-18		306.1	0.5	1.00	31.00	2,703,792	33,703	50,379,608				(439,302)
Nov-18		480.1 702.7	-	1.00	30.00	2,732,690	33,703	55,244,300			1	(439,302) (439.302)
Dec-18		702.7	-	-	31.00	2,761,589	33,703	68,584,023				(439,302)
			Weather Normal			193,742,671		11,488,057,962				
				•	-							
2003	755,126,020							739,879,959				
2004	757,685,752							743,121,794				
2005	749,219,032							745,592,298				+
2006 2007	728,093,333 738,093,576							742,149,927 730,261,827				+ -
2007	740,966,486							730,323,409				
2009	732,869,984							728,354,720				
2010	714,199,062							739,684,369				
2011	745,049,194							736,354,655				
2012	706,953,513							726,679,906				
2013	730,568,311				-			725,369,668				
2014	730,490,285							705,208,412				
2015	698,517,377							696,124,180				+
2016	669,958,462							673,307,201				+
2017	652,970,473							665,435,106				+
2018	0							660,210,531	1	L		

		<u>Heating</u>	Cooling Degree	Spring Fall	Number of		Number of	Predicted	1	<u>%</u>							
Jan-03	Purchased kWh 85,049,952	Degree Days 824.2	<u>Days</u>	<u>Flag</u> -	Days in Month 31.00	CDM Activity 0	Customers 32,198	Purchases 80,460,396	<u>Variances (kWh)</u> -4,589,556	-5.4%	SUMMARY OUTPUT						
Feb-03	76,788,076	754.1	-	-	28.00	0	32,198	72,335,502	-4,452,574	-5.8%	Regression Statistics						
Mar-03	75,545,096	679.4	-	1.00	31.00	0	32,199	71,849,744	-3,695,352		Multiple R	98.2%					
Apr-03	63,274,204	427.2	0.0	1.00	30.00	0	32,198	60,177,039	-3,097,165		R Square	96.4%					
May-03	52,784,032	232.2	3.9	1.00	31.00	0	32,136	54,465,207	1,681,175	3.2%	Adjusted R Square	96.2%					
Jun-03 Jul-03	49,325,848 51,148,508	101.7 40.8	9.5 36.1	-	30.00 31.00	0	32,119 32,132	50,910,104 52,498,467	1,584,256 1,349,959	3.2% 2.6%	Standard Error Observations	2,189,552 180					
Aug-03	50,113,412	42.0	33.8	-	31.00	0	32,143	52,396,303	2,282,891	4.6%	Observations	100					
Sep-03	49,728,476	129.4	11.6	1.00	30.00	0	32,159	49,332,823	-395,653	-0.8%	ANOVA						
Oct-03	58,883,124	306.1	0.5	1.00	31.00	0	32,189	57,239,499	-1,643,625	-2.8%		df	SS	MS	F	Significance F	
Nov-03	66,040,876	480.1	-	1.00	30.00	0	32,230	62,341,170	-3,699,706	-5.6%	Regression	6		3.67513E+15	766.5877741	8.6194E-122	
Dec-03 Jan-04	76,444,416 89,226,740	702.7 824.2	-	-	31.00 31.00	0	32,256 32,257	75,873,706 80,634,121	-570,710 -8,592,619	-0.7% -9.6%	Residual Total	173 179		4.79414E+12			
Feb-04	73,066,340	754.1	-		29.00	0	32,250	74,281,755	1,215,415	1.7%	Total	179	2.20002L+10				
Mar-04	71,196,888	679.4	-	1.00	31.00	0	32,199	71,849,744	652,856	0.9%		Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%
Apr-04	61,357,220	427.2	0.0	1.00	30.00	0	32,154	60,047,481	-1,309,739	-2.1%	Intercept	(102,214,374)	26,410,874	(3.87)	0.000153911	(154,343,399)	(50,085,349)
May-04	55,571,152	232.2	3.9	1.00	31.00	0	32,212	54,688,989	-882,163		Heating Degree Days	39,165	761	51.43	9.1834E-107	37,662	40,668
Jun-04 Jul-04	49,366,380 51,210,208	101.7 40.8	9.5 36.1	-	30.00 31.00	0	32,194 32,195	51,130,942 52,683,970	1,764,562 1,473,762		Cooling Degree Days Spring Fall Flag	80,830 (2,941,697)	14,293 376,854	5.66 (7.81)	6.32174E-08 5.39855E-13	52,619 (3,685,521)	109,042 (2,197,873)
Aug-04	50,192,756	40.6	33.8	-	31.00	0	32,195	52,578,862	2,386,106		Number of Days in Month	1,793,138	208,251	8.61	4.36068E-15	1,382,098	2,204,179
Sep-04	50,272,804	129.4	11.6	1.00	30.00	0	32,206	49,471,215	-801,589		CDM Activity	(4.02)	0	(8.62)	4.08099E-15	(5)	(3)
Oct-04	57,641,764	306.1	0.5	1.00	31.00	0	32,231	57,363,168	-278,596	-0.5%	Number of Customers	2,945	792		0.000270716	1,381	4,508
Nov-04	64,887,008	480.1	-	1.00	30.00	0	32,250	62,400,060	-2,486,948	-3.8%							
Dec-04 Jan-05	83,696,492	702.7 824.2	-	-	31.00	0	32,296 32,294	75,991,486 80,743,068	-7,705,006 -7,544,532	-9.2% -8.5%				1			
Jan-05 Feb-05	88,287,600 71,065,788	754.1	-	-	31.00 28.00	0	32,294 32,296	72,624,064	-7,544,532 1,558,276	-8.5% 2.2%				1			
Mar-05	73,186,104	679.4	-	1.00	31.00	0	32,283	72,097,082	-1,089,022	-1.5%							-
Apr-05	56,446,820	427.2	0.0	1.00	30.00	0	32,297	60,468,545	4,021,725	7.1%							
May-05	53,664,344	232.2	3.9	1.00	31.00	0	32,300	54,948,106	1,283,762	2.4%							
Jun-05 Jul-05	51,111,168 53,387,012	101.7 40.8	9.5 36.1	-	30.00 31.00	0	32,310 32,356	51,472,505 53,158,036	361,337 -228,976	0.7% -0.4%							
Aug-05	52,102,684	42.0	33.8		31.00	0	32,376	53,082,372	979,688	1.9%							
Sep-05	49,504,120	129.4	11.6	1.00	30.00	0	32,360	49,924,669	420,549	0.8%							-
Oct-05	55,381,484	306.1	0.5	1.00	31.00	0	32,400	57,860,789	2,479,305	4.5%							
Nov-05	65,851,664	480.1	-	1.00	30.00	0	32,410	62,871,181	-2,980,483	-4.5%							
Dec-05 Jan-06	79,230,244 76,234,176	702.7 824.2	-	-	31.00 31.00	0 20,148	32,415 32,395	76,341,882 80,959,411	-2,888,362 4,725,235	-3.6% 6.2%							
Feb-06	71,202,696	754.1	-	-	28.00	40,295	32,399	72,765,243	1,562,547	2.2%							
Mar-06	70,367,240	679.4	-	1.00	31.00	60,443	32,453	72,354,490	1,987,250	2.8%							
Apr-06	56,652,640	427.2	0.0	1.00	30.00	80,591	32,445	60,580,121	3,927,481	6.9%							
May-06 Jun-06	52,446,572 49,917,449	232.2 101.7	3.9 9.5	1.00	31.00 30.00	100,739 120,886	32,425 32,422	54,910,906 51,315,974	2,464,334 1,398,525	4.7% 2.8%							
Jul-06	53,606,640	40.8	36.1		31.00	141,034	32,399	52,717,282	-889,358	-1.7%							
Aug-06	51,038,392	42.0	33.8	-	31.00	161,182	32,410	52,534,065	1,495,673	2.9%							-
Sep-06	49,455,772	129.4	11.6	1.00	30.00	181,329	32,415	49,357,144	-98,628	-0.2%							
Oct-06	58,920,568	306.1	0.5	1.00	31.00	201,477	32,423	57,117,987	-1,802,581	-3.1%							
Nov-06 Dec-06	63,979,576 74,271,612	480.1 702.7		1.00	30.00 31.00	221,625 241,773	32,436 32,453	62,056,161 75,481,143	-1,923,415 1,209,531	-3.0% 1.6%							
Jan-07	78,292,016	824.2	-	-	31.00	262,929	32,399	79,994,499	1,702,483	2.2%							
Feb-07	75,583,244	754.1	-	-	28.00	284,086	32,404	71,799,216	-3,784,028	-5.0%							
Mar-07	71,668,468	679.4	-	1.00	31.00	305,243	32,410	71,243,067	-425,401	-0.6%			-				
Apr-07	60,506,916	427.2	0.0	1.00	30.00	326,400	32,393	59,438,138	-1,068,778	-1.8%				1			
May-07 Jun-07	51,273,936 50,644,216	232.2 101.7	3.9 9.5	1.00	31.00 30.00	347,557 368,714	32,375 32,366	53,770,753 50,154,094	2,496,817 -490,122	4.9% -1.0%				+			
Jul-07	51,622,068	40.8	36.1		31.00	389,870	32,389	51,686,789	64,721	0.1%							-
Aug-07	51,764,316	42.0	33.8	-	31.00	411,027	32,395	51,484,791	-279,525	-0.5%							
Sep-07	48,836,864	129.4	11.6	1.00	30.00	432,184	32,450	48,451,035	-385,829	-0.8%							
Oct-07	54,192,940	306.1	0.5	1.00	31.00	453,341	32,485	56,287,320	2,094,380	3.9% -6.8%							
Nov-07 Dec-07	65,729,492 77,979,100	480.1 702.7	-	1.00	30.00 31.00	474,498 495,655	32,507 32,536	61,247,934 74,704,191	-4,481,558 -3,274,909	-6.8% -4.2%				+			
Jan-08	79,006,867	824.2	-	-	31.00	504,347	32,538	79,432,583	425,716	0.5%							
Feb-08	75,126,905	754.1	-	-	29.00	513,039	32,549	73,098,250	-2,028,655	-2.7%							
Mar-08	74,573,962	679.4	-	1.00	31.00	521,731	32,544	70,766,718	-3,807,244	-5.1%				1			
Apr-08 May-08	58,751,936 53,931,566	427.2 232.2	3.9	1.00	30.00 31.00	530,423 539,116	32,526 32,565	59,008,988 53,559,583	257,052 -371,983	0.4% -0.7%				+			
Jun-08	48,466,638	101.7	9.5	1.00	30.00	547,808	32,555	49,990,124	1,523,486	3.1%				+			
Jul-08	50,725,082	40.8	36.1	-	31.00	556,500	32,552	51,496,406	771,324	1.5%				1			
Aug-08	50,225,177	42.0	33.8	-	31.00	565,192	32,581	51,412,275	1,187,098	2.4%							
Sep-08	48,690,797	129.4	11.6	1.00	30.00	573,885	32,677	48,549,388	-141,409	-0.3%				1			
Oct-08 Nov-08	56,073,867 63,785,625	306.1 480.1	0.5	1.00	31.00 30.00	582,577 591,269	32,716 32,770	56,447,595 61,552,578	373,728 -2,233,047	0.7% -3.5%				+			
1404-00	05,765,025	1 0∪. I	-	1.00	30.00	331,203	32,110	01,002,070	-2,200,041	-3.570		<u> </u>					

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		Heating	Cooling Degree	Spring Fall	Number of		Number of	Predicted		%					
	Purchased kWh	Degree Days	Days	Flag	Days in Month	CDM Activity	Customers	Purchases	Variances (kWh)	Variance	SUMMARY OUTPUT				
Dec-08	81,608,064	702.7	-	-	31.00	599,961	32,782	75,008,922	-6,599,142	-8.1%	99				
Jan-09	85,774,977	824.2	-	-	31.00	613,782	32,783	79,713,738	-6,061,239	-7.1%					
Feb-09	71,566,146	754.1	-	-	28.00	627,603	32,787	71,545,024	-21,122	0.0%					
Mar-09	72,767,317	679.4	-	1.00	31.00	641,423	32,784	70,991,888	-1,775,429	-2.4%					
Apr-09	59,966,273	427.2	0.0	1.00	30.00	655,244	32,749	59,163,471	-802,802	-1.3%					
May-09 Jun-09	52,676,063 49,196,438	232.2 101.7	3.9 9.5	1.00	31.00 30.00	669,064 682,885	32,756 32,739	53,599,211 49,988,509	923,148 792,071	1.8% 1.6%					
Jul-09	48,238,905	40.8	36.1		31.00	696,706	32,752	51,521,272	3,282,367	6.8%					
Aug-09	49,652,791	42.0	33.8	-	31.00	710,526	32,766	51,372,343	1,719,552	3.5%					
Sep-09	48,812,970	129.4	11.6	1.00	30.00	724,347	32,815	48,350,433	-462,537	-0.9%					
Oct-09	57,724,020	306.1	0.5	1.00	31.00	738,167	32,815	56,113,174	-1,610,846	-2.8%					
Nov-09	59,532,749	480.1	-	1.00	30.00	751,988	32,883	61,238,748	1,705,999	2.9%					
Dec-09	76,961,335	702.7	-	-	31.00	765,809	32,923	74,756,908	-2,204,427	-2.9%					
Jan-10	79,854,695	824.2 754.1	-	-	31.00	738,136	32,936	79,663,981	-190,714	-0.2%					
Feb-10 Mar-10	68,437,902 63,113,132	679.4		1.00	28.00 31.00	710,464 682,792	32,950 32,936	71,691,634 71,273,031	3,253,732 8,159,899	4.8% 12.9%					
Apr-10	53,091,250	427.2	0.0	1.00	30.00	655,119	32,930	59,670,427	6,579,177	12.4%					
May-10	51,133,107	232.2	3.9	1.00	31.00	627,447	32,906	54,208,310	3,075,203	6.0%					
Jun-10	47,900,766	101.7	9.5	•	30.00	599,775	32,935	50,899,978	2,999,212	6.3%					
Jul-10	53,067,071	40.8	36.1	-	31.00	572,102	32,948	52,599,664	-467,407	-0.9%					
Aug-10	53,169,361	42.0	33.8	-	31.00	544,430	32,962	52,617,657	-551,704	-1.0%					
Sep-10	48,479,950	129.4	11.6	1.00	30.00	516,758	32,989	49,697,890	1,217,940	2.5%					
Oct-10	54,414,298 63,109,939	306.1 480.1	0.5	1.00	31.00	489,085	33,019 33,077	57,715,889	3,301,591 -130,998	6.1%			+		
Nov-10 Dec-10	78,427,591	702.7		1.00	30.00 31.00	461,413 433,741	33,077	62,978,941 76,666,967	-130,998	-0.2% -2.2%		1	+		
Jan-11	83,643,833	824.2	-	-	31.00	481,552	33,040	81,002,427	-2,641,406	-3.2%					
Feb-11	72,687,185	754.1	-	-	28.00	529,363	33,045	72,699,916	12,731	0.0%					
Mar-11	72,688,244	679.4	-	1.00	31.00	577,174	33,047	72,024,761	-663,483	-0.9%					
Apr-11	60,902,854	427.2	0.0	1.00	30.00	624,985	33,047	60,162,661	-740,193	-1.2%					
May-11	52,597,908	232.2	3.9	1.00	31.00	672,796	33,046	54,438,104	1,840,196	3.5%					
Jun-11	48,777,799	101.7	9.5	-	30.00	720,608	33,056	50,770,162	1,992,363	4.1%					
Jul-11 Aug-11	54,638,457 54,146,196	40.8 42.0	36.1 33.8	-	31.00 31.00	768,419 816,230	33,071 33,098	52,172,073 51,924,681	-2,466,384 -2,221,515	-4.5% -4.1%					
Sep-11	52,585,712	129.4	11.6	1.00	30.00	864,041	33,126	48,704,196	-3,881,516	-7.4%					
Oct-11	56,921,149	306.1	0.5	1.00	31.00	911,852	33,143	56,380,252	-540,897	-1.0%					
Nov-11	61,640,573	480.1	-	1.00	30.00	959,663	33,199	61,333,751	-306,822	-0.5%					
Dec-11	73,819,284	702.7	-	-	31.00	1,007,475	33,248	74,741,670	922,386	1.2%					
Jan-12	73,790,226	824.2	-	-	31.00	1,011,767	33,203	79,349,370	5,559,144	7.5%					
Feb-12	68,046,427	754.1	-	-	29.00	1,016,060	33,203	73,000,347	4,953,920	7.3%					
Mar-12 Apr-12	64,860,708 55,490,558	679.4 427.2	- 0.0	1.00	31.00 30.00	1,020,352 1,024,645	33,203 33,210	70,701,237 59,034,820	5,840,529 3,544,262	9.0% 6.4%					
May-12	50,211,578	232.2	3.9	1.00	31.00	1,028,937	33,210	53,488,279	3,276,701	6.5%					
Jun-12	50,441,593	101.7	9.5	-	30.00	1,033,230	33,210	49,965,965	-475,628	-0.9%					
Jul-12	52,218,431	40.8	36.1	-	31.00	1,037,522	33,212	51,504,669	-713,762	-1.4%					
Aug-12	51,797,361	42.0	33.8	-	31.00	1,041,815	33,212	51,352,847	-444,514	-0.9%					
Sep-12	49,181,637	129.4	11.6	1.00		1,046,107	33,212	48,224,988	-956,649	-1.9%					
Oct-12	55,200,719	306.1	0.5	1.00	31.00	1,050,400	33,055	55,563,772	363,053	0.7%					
Nov-12 Dec-12	63,048,824 72,665,451	480.1 702.7	-	1.00	30.00 31.00	1,054,692 1,058,984	33,055 33,055	60,527,451 73,966,161	-2,521,373 1,300,710	-4.0% 1.8%		1			
Jan-13	77,430,385	824.2	-	-	31.00	1,056,964	33,306	79,389,734	1,959,349	2.5%					
Feb-13	69,794,850	754.1	-	-	28.00	1,095,261	33,306	71,191,872	1,397,022	2.0%					
Mar-13	69,264,159	679.4	-	1.00	31.00	1,113,399	33,306	70,630,201	1,366,042	2.0%					
Apr-13	62,490,524	427.2	0.0	1.00	30.00	1,131,537	33,294	58,852,138	-3,638,386	-5.8%					
May-13	51,260,742	232.2	3.9	1.00	31.00	1,149,676	33,294	53,249,897	1,989,155	3.9%					
Jun-13	48,246,051	101.7	9.5	-	30.00	1,167,814	33,294	49,671,883	1,425,832	3.0%					
Jul-13	52,370,705	40.8 42.0	36.1	-	31.00 31.00	1,185,952	33,515	51,799,733	-570,972	-1.1%			+		
Aug-13 Sep-13	51,254,455 48,184,318	129.4	33.8 11.6	1.00	31.00	1,204,090 1,222,228	33,515 33,515	51,592,211 48,408,651	337,756 224,333	0.7% 0.5%		1	+		
Oct-13	54,286,247	306.1	0.5	1.00	31.00	1,240,367	33,393	55,794,793	1,508,546	2.8%		1			
Nov-13	64,675,563	480.1	-	1.00	30.00	1,258,505	33,393	60,702,772	-3,972,791	-6.1%					
Dec-13	81,310,312	702.7	-	-	31.00	1,276,643	33,393	74,085,782	-7,224,530	-8.9%					
Jan-14	84,076,331	824.2	-	-	31.00	1,325,152	33,166	77,979,701	-6,096,630	-7.3%					
Feb-14	73,283,050	754.1	-	-	28.00	1,373,662	33,166	69,659,658	-3,623,392	-4.9%					
Mar-14	75,936,435	679.4	-	1.00	31.00	1,422,172	33,166	68,975,805	-6,960,630	-9.2%					
Apr-14	60,945,928	427.2	0.0 3.9	1.00	30.00	1,470,681	33,415	57,844,077	-3,101,851 -1,007,929	-5.1%			+		
May-14 Jun-14	53,127,584 47,524,355	232.2 101.7	9.5	1.00	31.00 30.00	1,519,191 1,567,700	33,415 33,415	52,119,655 48,419,459	-1,007,929 895,104	-1.9% 1.9%		1	+		
Jul-14 Jul-14	48,026,904	40.8	36.1		31.00	1,616,210	33,410	49,730,226	1,703,322	3.5%		1			
Aug-14	48,878,137	42.0	33.8	-	31.00	1,664,719	33,400	49,400,523	522,386	1.1%					
Sep-14	47,959,876	129.4	11.6	1.00	30.00	1,713,229	33,400	46,094,782	-1,865,095	-3.9%					
Oct-14	54,613,898	306.1	0.5	1.00	31.00	1,761,738	33,513	54,050,701	-563,197	-1.0%					
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		Heating	Cooling Dograd	Carina Fall	Number of		Number of	Dradiated		0/						
	Purchased kWh	Heating Degree Days	Cooling Degree Days	Spring Fall Flag	Number of Days in Month	CDM Activity	Number of Customers	Predicted Purchases	Variances (kWh)	Varianco	SUMMARY OUTPUT					
Nov-14	64,852,403	480.1	- Days	1.00	30.00	1,810,248	33,513	58,836,499	-6,015,904	-9.3%	SUMMART OUTFUT					
Dec-14	71,265,383	702.7	-	-	31.00	1,858,757	33,513	72,097,327	831,944	1.2%						
Jan-15	79,807,046	824.2	-	_	31.00	1,849,138	33,539	76,970,052	-2,836,995	-3.6%						
Feb-15	75,728,990	754.1	-	-	28.00	1,839,519	33,539	68,883,854	-6,845,135	-9.0%						
Mar-15	70,753,091	679.4	-	1.00	31.00	1,829,900	33,539	68,433,847	-2,319,243	-3.3%						
Apr-15	57,109,492	427.2	0.0	1.00	30.00	1,820,281	33,261	55,984,211	-1,125,281	-2.0%						
May-15	49,113,111	232.2	3.9	1.00	31.00	1,810,663	33,261	50,493,634	1,380,523	2.8%						
Jun-15	46,018,522	101.7	9.5	-	30.00	1,801,044	33,261	47,027,284	1,008,763	2.2%						
Jul-15	50,056,826	40.8	36.1	-	31.00	1,791,425	33,371	48,939,959	-1,116,866	-2.2%						
Aug-15	49,818,190	42.0	33.8	-	31.00	1,781,806	33,371	48,844,102	-974,087	-2.0%						
Sep-15	48,683,583	129.4	11.6	1.00	30.00	1,772,187	33,371	45,772,207	-2,911,377	-6.0%						
Oct-15	52,100,033	306.1	0.5	1.00	31.00	1,762,568	33,411	53,747,023	1,646,990	3.2%						
Nov-15	55,680,534	480.1	-	1.00	30.00	1,752,949	33,411	58,766,666	3,086,132	5.5%						
Dec-15 Jan-16	63,647,960 71,224,983	702.7 824.2		-	31.00 31.00	1,743,330 1,827,421	33,411 33,412	72,261,340 76,683,464	8,613,381 5,458,481	13.5% 7.7%						
Feb-16	65,961,523	754.1	-		28.00	1,911,513	33,412	68,220,279	2,258,755	3.4%						
Mar-16	61,438,716	679.4	-	1.00	31.00	1,995,604	33,412	67,393,284	5,954,568	9.7%						
Apr-16	55,510,528	427.2	0.0	1.00	30.00	2,079,695	33,360	55,232,117	-278,410	-0.5%						
May-16	47,972,678	232.2	3.9	1.00	31.00	2,163,786	33,360	49,364,553	1,391,875	2.9%			1			
Jun-16	46,020,697	101.7	9.5	-	30.00	2,247,878	33,360	45,521,215	-499,482	-1.1%			1			
Jul-16	50,843,952	40.8	36.1	-	31.00	2,331,969	33,412	46,886,121	-3,957,831	-7.8%						
Aug-16	52,655,660	42.0	33.8	-	31.00	2,416,060	33,412	46,413,275	-6,242,384	-11.9%						
Sep-16	47,273,740	129.4	11.6	1.00	30.00	2,500,152	33,412	42,964,392	-4,309,348	-9.1%						
Oct-16	50,073,798	306.1	0.5	1.00	31.00	2,584,243	33,513	50,741,835	668,037	1.3%						
Nov-16	53,720,228	480.1	-	1.00	30.00	2,668,334	33,513	55,384,490	1,664,262	3.1%						
Dec-16	67,261,960	702.7	-	-	31.00	2,752,425	33,513	68,502,176	1,240,217	1.8%						
Jan-17	66,674,271	824.2	-	-	31.00	2,724,291	33,528	73,416,998	6,742,727	10.1%						
Feb-17	59,162,719	754.1	-	-	29.00	2,696,156	33,528	67,198,427	8,035,708	13.6%						
Mar-17	63,923,197	679.4	-	1.00	31.00	2,668,021	33,528	65,029,768	1,106,571	1.7%						
Apr-17	51,461,055 48,082,511	427.2 232.2	0.0 3.9	1.00	30.00	2,639,887	33,482 33,482	53,337,744	1,876,689	3.6%						
May-17 Jun-17	44,830,072	101.7	9.5	1.00	31.00 30.00	2,611,752 2,583,618	33,482	47,921,655 44,529,792	-160,856 -300,280	-0.3% -0.7%						
Jul-17	48,264,067	40.8	36.1		31.00	2,555,483	33,516	46,293,172	-1,970,895	-4.1%						
Aug-17	47,137,204	42.0	33.8	_	31.00	2,527,348	33,516	46,271,802	-865,402	-1.8%						
Sep-17	46,024,413	129.4	11.6	1.00	30.00	2,499,214	33,516	43,274,393	-2,750,020	-6.0%						
Oct-17	48,274,780	306.1	0.5	1.00	31.00	2,471,079	33,605	51,467,978	3,193,198	6.6%						
Nov-17	58,218,614	480.1	-	1.00	30.00	2,442,944	33,605	56,562,108	-1,656,506	-2.8%						
Dec-17	70,917,570	702.7	-	-	31.00	2,414,810	33,605	70,131,269	-786,301	-1.1%						
Jan-18		824.2	-	-	31.00	2,443,708	33,625	74,392,916								
Feb-18		754.1	-	-	28.00	2,472,606	33,625	66,151,767								
Mar-18		679.4	-	1.00	31.00	2,501,504	33,625	65,546,809								
Apr-18		427.2	0.0	1.00	30.00	2,530,403	33,579	53,624,953								
May-18		232.2	3.9	1.00	31.00	2,559,301	33,579	47,979,426								
Jun-18 Jul-18		101.7 40.8	9.5	-	30.00	2,588,199	33,579	44,358,124								
		40.8	36.1 33.8	-	31.00 31.00		33,613 33,613	45,892,357 45,641,548								
Aug-18 Sep-18		129.4	11.6	1.00	30.00		33,613	45,641,546					+			
Oct-18		306.1	0.5	1.00	31.00	2,703,792	33,703	50,379,608								
Nov-18		480.1	-	1.00	30.00	2,732,690	33,703	55,244,300					+			
Dec-18		702.7	-	-	31.00		33,703	68,584,023					1			
							,	, ,								
			Weather Normal			193,742,671		11,488,057,962								
													1			
2003	755,126,020							739,879,959								
2004	757,685,752							743,121,794					1			
2005	749,219,032							745,592,298								
2006	728,093,333							742,149,927					+			
2007 2008	738,093,576 740,966,486							730,261,827 730,323,409					+			
2008	740,966,486							730,323,409								
2010	714,199,062							739,684,369					+			
2010	745,049,194							736,354,655					+			
2012	706,953,513							726,679,906								
2013	730,568,311							725,369,668					+			
2014	730,490,285							705,208,412								
2015	698,517,377							696,124,180								
2016	669,958,462							673,307,201								
2017	652,970,473							665,435,106								
2018	0							660,210,531								

		<u>Purchases</u>	Modeled Purchases	Difference	% Difference	Loss Factor	Total Billed	<u>Residential</u>		50 to 4,999 kW	Sentinel Lights	Street Lights	USL							
	W	eather Normal Pro	jection																	
	2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016	755,126,020 757,685,752 749,219,032 728,093,333 738,093,576 740,966,486 732,869,984 714,199,062 745,049,194 706,953,513 730,568,311 730,490,285 698,517,377 669,958,462	755,329,843 753,268,710 751,708,215 729,996,870 733,615,596 740,528,407 738,047,904 731,297,004 736,165,224 694,874,520 715,583,435 735,561,719 708,663,592 667,954,340	203,823 (4,417,042) 2,489,183 1,903,537 (4,477,980) (438,079) 5,177,920 17,097,942 (8,883,970) (12,078,993) (14,984,876) 5,071,434 10,146,215 (2,004,121)	0.0% -0.6% 0.3% -0.6% -0.1% 0.7% 2.4% -1.2% -1.7% -2.1% 0.7% 1.5% -0.3%	1.0498 1.0418 1.0438 1.0444 1.0517 1.0426 1.0355 1.0445 1.0465 1.0466 1.0615 1.0408 1.0435	719,286,098 727,308,120 717,783,995 697,140,805 701,800,772 710,698,626 707,756,700 683,757,862 711,929,017 676,765,709 688,244,167 701,843,127 669,387,526 636,876,244	351,037,890 356,490,492 347,274,259 335,395,539 338,874,337 347,363,230 348,619,359 326,493,714 345,282,279 316,127,645 324,185,392 34,950,383 310,458,240 288,746,486	96,164,282 95,721,847 95,591,622 86,770,873 94,225,468 93,474,158 91,450,221 91,377,364 101,728,299 97,479,014 95,827,695 99,153,426 95,701,162 92,174,996	263,763,186 266,586,772 266,071,754 266,238,407 259,930,403 261,123,945 258,998,141 257,036,820 255,968,368 254,314,087 259,048,750 258,807,830 254,784,565 249,955,178	276,562 291,228 281,406 274,009 269,054 268,763 262,522 258,147 260,362 246,512 237,315 243,349 235,238 227,056	7,192,541 7,375,127 7,719,127 7,605,824 7,637,528 7,620,205 7,603,009 7,754,588 7,814,836 7,736,459 8,087,592 7,812,115 7,295,612 4,869,277	851,637 842,654 845,827 856,153 863,982 848,325 823,448 837,229 874,873 861,992 857,423 876,024 912,709 903,251							
	2017 2018	652,970,473 0	658,165,482 660,210,531	5,195,009	0.8%	1.0489	622,542,513 631,101,063	282,820,547	91,035,995	245,166,376	213,661	2,398,221	907,713							
Average						1.0461														
Usage Per Customer																				
	2003 2004							12,298 12,482	29,772 29,480	629,506 628,742	593 625	834 854	70,970 44,350							
	2005 2006 2007							12,153 11,729 11,836	29,197 26,286 28,536	617,336 616,293 605,898	613 610 607	893 878 877	31,327 30,577 31,999							
	2008 2009							12,070 12,033	28,113 27,282	612,967 598,148	618 621	872 864	38,560 48,438							
	2010 2011							11,236 11,856	27,318 30,222	590,889 635,157	628 648	877 883	52,327 46,046							
	2012 2013							10,779 10,988	28,271 27,584	694,847 694,501	629 635	875 914	41,047 40,830							
	2014 2015 2016							11,349 10,501 9,748	28,624 27,893 26,999	699,481 683,069 692,397	672 653 627	883 825 549	41,715 43,462 43,012							
	2017 2018							9,513 9,513	26,642 26,642	679,131 679,131	592 592	257 257	43,224 43,224							
	2003																			
	2004 2005							1.0150 0.9736	0.9902 0.9904	0.9988 0.9819	1.0530 0.9810	1.0235 1.0458	0.6249 0.7064							
	2006 2007 2008							0.9651 1.0092 1.0197	0.9003 1.0856 0.9852	0.9983 0.9831 1.0117	0.9954 0.9952 1.0173	0.9829 0.9991 0.9939	0.9761 1.0465 1.2050							
	2009 2010							0.9970 0.9338	0.9705 1.0013	0.9758 0.9879	1.0045 1.0120	0.9912 1.0145	1.2562 1.0803							
	2011 2012							1.0551 0.9092	1.1063 0.9354	1.0749 1.0940	1.0312 0.9710	1.0078 0.9900	0.8800 0.8914							
	2013 2014							1.0193 1.0329	0.9757 1.0377	0.9995 1.0072	1.0090 1.0594	1.0454 0.9659	0.9947 1.0217							
	2015 2016							0.9252 0.9284	0.9745 0.9680	0.9765 1.0137	0.9720 0.9599	0.9346 0.6649	1.0419 0.9896							
Used								1.0000	1.0000	1.0000	1.0000	1.0000	1.0000							
Geomean								0.9823	0.9925	1.0074	1.0043	0.9683	0.9622					7,437,417 Avereage Str	et Light Volume fr	om 2003 to 20116
Non Weather Corrected I	Forecast 2018						621,362,339	283,643,462	91,595,062	242,571,063	209,800	2,398,221	944,731					-5,039,196 -5,271,628	-439,302 Mo	ntly Adjustment
Weather Corrected Fored	cast 2018						631,101,063	287,663,507	92,683,979	245,243,826	209,800	2,398,221	944,731	Total 629,144,064	1,956,999	1,956,999	0			
% Weather Sensitive								92.65%	92.65%	85.30%				Total						
Allocation of Weather Sen	2018	int					9,738,724	262,795,667	84,862,825	206,913,117	0	0	0	554,571,609						
Allocation of Weather Sen	2018	ii t						4,614,904	1,490,260	3,633,561	0	0	0	9,738,724						
CDM	2018						1,956,999	594,858	401,343	960,798				1,956,999						

General Service General Service

		General Service	General Service 50						
	Residential	<50 kW	to 4,999 kW	Sentinel Lights	Street Lights	<u>USL</u>	Total		
2003	28,544	3,230	419	466	8,619	12	41,290		
2004	28,560	3,247	424	466	8,635	19	41,351		
2005	28,576	3,274	431	459	8,642	27	41,409		
2006	28,596	3,301	432	449	8,663	28	41,469		
2007	28,630	3,302	429	443	8,707	27	41,538		
2008	28,780	3,325	426	435	8,741	22	41,729		
2009	28,971	3,352	433	423	8,799	17	41,995		
2010	29,057	3,345	435	411	8,846	16	42,110		
2011	29,124	3,366	403	402	8,846	19	42,160		
2012	29,327	3,448	366	392	8,846	21	42,400	33,167	
2013	29,504	3,474	373	374	8,846	21	42,592	33,377	
2014	29,514	3,464	370	362	8,846	21	42,577	33,374	
2015	29,566	3,431	373	360	8,839	21	42,590	33,396	
2016	29,620	3,414	361	362	8,872	21	42,650	33,421	
2017	29,729	3,417	361	361	9,317	21	43,206	33,533	1.0034
2018	29,816	3,431	357	354	9,317	22	43,297	33,630	1.0029
Growth Rate i	n Customer Nu	mbers							
2002									
2003									
2004	1.0006	1.0053	1.0119	1.0000	1.0019	1.5833			
2005	1.0006	1.0083	1.0165	0.9850	1.0008	1.4211			
2006	1.0007	1.0082	1.0023	0.9782	1.0024	1.0370			

0.9866

0.9819

0.9724

0.9716

0.9781

0.9751

0.9541

0.9679

0.9945

1.0056

0.9972

0.9819

0.9819

-0.0181

1.0051

1.0039

1.0066

1.0053

1.0000

1.0000

1.0000

1.0000

0.9992

1.0037

1.0502

1.0056

1.0056

0.0056

0.9643

0.8148

0.7727

0.9412

1.1875

1.1053

1.0000

1.0000

1.0000

1.0000

1.0000

1.0408

1.0408

0.0408

2007

2008

2009

2010

2011

2012

2013

2014

2015

2016

2017

Used

Geomean

1.0012

1.0052

1.0066

1.0030

1.0023

1.0070

1.0060

1.0003

1.0018

1.0018

1.0037

1.0029

1.0029

0.0029

1.0003

1.0070

1.0081

0.9979

1.0063

1.0244

1.0075

0.9971

0.9905

0.9950

1.0009

1.0040

1.0040

0.0040

0.9931

0.9930

1.0164

1.0046

0.9264

0.9082

1.0191

0.9920

1.0081

0.9678

1.0000

0.9894

0.9894

-0.0106

From OEB R	PP				
	Q1	Q2	Q3	Q4	Avorago
2,013					Average
res	29443	29426	29632	29,516.00	29,504.25
<50	3463	3467	3482	3,483.00	3,473.75
>50	374	375	375	368.00	373.00
USL	21	21	21	21.00	21.00
Sent	378	378	378	363.00	374.25
SL	8846	8846	8846	8,846.00	8,846.00
					0,040.00
Total	42525	42513	42734	42597	
2,012	Q1	Q2	Q3	Q4	Average
res	29334	29345	29358	29,270.00	29,326.75
<50	3470	3466	3455	3,402.00	3,448.25
>50	373	373	373	357.00	369.00
USL	21	21	21	21.00	21.00
Sent	402	402	385	378.00	391.75
SL	8846	8846	8846	8,846.00	8,846.00
Total	42446	42453	42438	42274	
2.044	04	00	00	04	A.,
2,014	Q1	Q2	Q3	Q4	Average
res	29354	29537	29528	29,635.00	29,513.50
<50	3416	3481	3476	3,481.00	3,463.50
>50	369	370	370	371.00	370.00
USL	21	21	20	20.00	20.50
Sent	363	366	363	357.00	362.25
SL	8846	8846	8846	8,846.00	
					8,846.00
Total	42369	42621	42603	42,710.00	
2,015	Q1	Q2	Q3	Q4	Average
res	29659	29452	29559	29,595.00	29,566.25
<50	3482	3412	3414		3,431.00
				3,416.00	
>50	372	370	373	375.00	372.50
USL	20	22	20	20.00	20.50
Sent	353	354	367	365.00	359.75
SL	8846	8836	8836	8,836.00	8,838.50
Total	42732	42446	42569	42,607.00	
0.040	04	00	00	0.4	A
2,016	Q1	Q2	Q3	Q4	Average
res	29594	29547	29610	29,727.00	29,619.50
<50	3416	3415	3404	3,414.00	3,412.25
>50	376	372	372	361.00	370.25
USL	21	21	21	21.00	21.00
Sent					
	365	361	359	362.00	361.75
SL	8836	8836	8836	8,980.00	8,872.00
Total	42608	42552	42602	42865	
2,017	Q1	Q2	Q3	Q4	Average
					~
res	29727	29674	29713	29803	29,729.25
<50	3414	3421	3417	3414	3,416.50
>50	361	361	360	362	361.00
USL	21	21	21	21	21.00
Sent	362	363	359	358	360.50
SL	8980	9317	9317	9317	
	0300	9317	9317	9317	9,232.75
Total	42865	43157	43187	43275	

	General Service 50 to 4,999 kW	Sentinel Lights	Street Lights	Total
2001	·	Ochtiner Lights	Otreet Lights	Total
2002				0
2003		768	21,295	681,890
2004		873	21,340	695,282
2005		784	21,295	704,274
2006		766	23,029	681,622
2007		747	21,406	679,337
2008		744	21,317	672,760
2009	637,622	730	21,346	659,698
2010		714	23,264	659,082
2011	629,024	703	21,619	651,346
2012		687	21,596	650,119
2013	656,137	660	21,588	678,385
2014		676	21,876	656,841
2015	711,311	752	21,794	733,857
2016	622,066	630	14,262	636,959
2017	610,764	619	7,030	618,413
2018	616,309	593	7,030	623,932
kW/kWh 2001 2002				
2003	0.2502%	0.2777%	0.2961%	
2004	0.2525%	0.2998%	0.2894%	
2005	0.2564%	0.2786%	0.2759%	
2006	0.2471%	0.2796%	0.3028%	
2007	0.2528%	0.2776%	0.2803%	
2008	0.2492%	0.2768%	0.2797%	
2009	0.2462%	0.2781%	0.2808%	
2010	0.2471%	0.2766%	0.3000%	
2011	0.2457%	0.2700%	0.2766%	
2012	0.2469%	0.2787%	0.2791%	
2013	0.2533%	0.2781%	0.2669%	
2014		0.2778%	0.2800%	
2015		0.3197%	0.2987%	
2016		0.2775%	0.2929%	
2017	0.2491%	0.2898%	0.2931%	
Average	0.2513%	0.2824%	0.2862%	

PUC Load Forecast for 2018 Rate Application

	Total OPA Annual CDM Results 2006 to 2010 programs	Total IESO/OPA Annual CDM Results 2011 to 2014 programs	Annual CDM	Total IESO Annual CDM Results 2016 programs	Total IESO Annual CDM Results 2017 programs (estimated)	Total Annual CDM Results	Increase over previous year			
									Check	
2006	1,571,522					1,571,522	1,571,522	20,148	1,571,522	-
2007	4,551,504					4,551,504	1,650,233	21,157	4,551,504	-
2008	6,625,849					6,625,849	677,994	8,692	6,625,849	-
2009	8,277,544					8,277,544	1,078,007	13,821	8,277,544	-
2010	7,031,262					7,031,262	- 2,158,442 -	27,672	7,031,262	-
2011	6,681,180	2,252,978				8,934,158	3,729,271	47,811	8,934,158	-
2012	6,429,476	5,995,033				12,424,509	334,814	4,292	12,424,509	-
2013	6,368,225	7,754,369				14,122,594	1,414,780	18,138	14,122,594	-
2014	5,978,749	13,124,709				19,103,457	3,783,741	48,510	19,103,457	-
2015	4,582,235	14,272,201	2,700,374	ļ		21,554,810	- 750,275 -	9,619	21,554,810	-
2016	3,917,535	13,893,402	5,259,083	4,409,060)	27,479,080	6,559,118	84,091	27,479,080	-
2017	3,161,652	11,963,920	5,227,909	8,793,170	1,687,952	2 30,834,603	- 2,194,501 -	28,135	30,834,603	-
2018	3 2,827,981	11,022,261	5,222,016	8,793,170	3,366,352	2 31,231,780	2,254,063	28,898	31,231,780	-
Total	68.004.712	80.278.873	18,409,382	21,995,400	5.054.304	193.742.671				

Jan	1					
Feb	2					
Mar						
Apr	4					
May	5					
Jun	6					
Jul	7					
Aug	8					
Sep	9					
Oct	10					
Nov	11					
Dec	12					
Total	78					

Total	2018
2018 Programs	3,913,998
Total	3,913,998

Rseidential	2018
2018 Programs	1,189,716
Total	1,189,716

GS < 50 kW	2018
2018 Programs	802,685
Total	802,685

GS > 50 kW	2018
2018 Programs	1,921,597
Total	1,921,597

	First Year Re	esults	CDM Activity Var	iable	
	8,818,120	3,375,904	ŕ		
Jan-06			20,148		
Feb-06	99.7%		40,295		
Mar-06			60,443		
Apr-06			80,591		
May-06			100,739		
Jun-06			120,886		
Jul-06			141,034		
Aug-06			161,182		
Sep-06			181,329		
Oct-06			201,477		
Nov-06			221,625	Check	
Dec-06			241,773	1,571,522	2,901,271
Jan-07			262,929		
Feb-07			284,086		
Mar-07			305,243		
Apr-07			326,400		
May-07			347,557		
Jun-07			368,714		
Jul-07			389,870		
Aug-07			411,027		
Sep-07			432,184		
Oct-07			453,341		
Nov-07			474,498	Check	
Dec-07			495,655	4,551,504	5,947,854
Jan-08			504,347		
Feb-08			513,039		
Mar-08			521,731		
Apr-08			530,423		
May-08			539,116		
Jun-08			547,808		
Jul-08			556,500		
Aug-08			565,192		
Sep-08			573,885		
Oct-08			582,577		
Nov-08			591,269		
Dec-08			599,961	6,625,849	7,199,536
Jan-09			613,782		. ,
Feb-09			627,603		
Mar-09			641,423		
Apr-09			655,244		
May-09			669,064		
- 2			,		

PUC Load Forecast for 2018 Rate Application

PUC LO	ad Forecast t	or 2018 Rate A	Application		Total IESO				
	Total OPA Annual CDM Results 2006 to 2010 programs	Total IESO/OPA Annual CDM Results 2011 to 2014 programs	Annual CDM	Total IESO Annual CDM Results 2016 programs	Annual CDM Results 2017 programs (estimated)	Total Annual CDM Results	Increase over previous year		
Jun-09)	2011 programo	programo	programe	(00	02	682,885		
Jul-09							696,706		
Aug-09 Sep-09							710,526 724,347		
Oct-09							738,167		
Nov-09							751,988		
Dec-09							765,809	8,277,544	9,189,704
Jan-10 Feb-10							738,136 710,464		
Mar-10							682,792		
Apr-10							655,119		
May-10							627,447		
Jun-10 Jul-10							599,775 572,102		
Aug-10							544,430		
Sep-10)						516,758		
Oct-10							489,085		
Nov-10 Dec-10							461,413 433,741	7,031,262	5,204,887
Jan-11							481,552	7,031,202	3,204,007
Feb-11							529,363		
Mar-11							577,174		
Apr-11							624,985 672,796		
May-11 Jun-11							720,608		
Jul-11							768,419		
Aug-11							816,230		
Sep-11							864,041		
Oct-11 Nov-11							911,852 959,663		
Dec-11							1,007,475	8,934,158	12,089,695
Jan-12							1,011,767		
Feb-12 Mar-12							1,016,060		
Apr-12							1,020,352 1,024,645		
May-12							1,028,937		
Jun-12							1,033,230		
Jul-12 Aug-12							1,037,522 1,041,815		
Sep-12							1,046,107		
Oct-12							1,050,400		
Nov-12							1,054,692		
Dec-12 Jan-13							1,058,984 1,077,123	12,424,509	12,707,814
Feb-13							1,095,261		
Mar-13							1,113,399		
Apr-13							1,131,537		
May-13 Jun-13							1,149,676 1,167,814		
Jul-13							1,185,952		
Aug-13							1,204,090		
Sep-13							1,222,228		
Oct-13 Nov-13							1,240,367 1,258,505		
Dec-13							1,276,643	14,122,594	15,319,716
Jan-14							1,325,152	, –,	-,,
Feb-14							1,373,662		
Mar-14 Apr-14							1,422,172 1,470,681		
Apr-14	•						1,470,001		

PUC Load Forecast for 2018 Rate Application

	Total OPA Annual CDM Results 2006 to		Annual CDM Results 2015	Total IESO Annual CDM Results 2016	Annual CDM Results 2017 programs (estimated)	Total Annual CDM Results	Increase over		
May-14		2014 programs	programs	programs	(estimated)	CDIVI Results	previous year 1,519,191		
Jun-14							1,567,700		
Jul-14							1,616,210		
Aug-14	1						1,664,719		
Sep-14							1,713,229		
Oct-14							1,761,738		
Nov-14							1,810,248	10 100 157	00 005 005
Dec-14							1,858,757	19,103,457	22,305,085
Jan-15 Feb-15							1,849,138 1,839,519		
Mar-15							1,829,900		
Apr-15							1,820,281		
May-15							1,810,663		
Jun-15							1,801,044		
Jul-15							1,791,425		
Aug-15							1,781,806		
Sep-15							1,772,187		
Oct-15							1,762,568		
Nov-15 Dec-15							1,752,949 1,743,330	21,554,810	20,919,962
Jan-16							1,827,421	21,334,010	20,919,902
Feb-16							1,911,513		
Mar-16							1,995,604		
Apr-16							2,079,695		
May-16							2,163,786		
Jun-16							2,247,878		
Jul-16							2,331,969		
Aug-16							2,416,060		
Sep-16 Oct-16							2,500,152		
Nov-16							2,584,243 2,668,334		
Dec-16							2,752,425	27,479,080	33,029,104
Jan-17							2,724,291	,,	00,020,.0.
Feb-17							2,696,156		
Mar-17							2,668,021		
Apr-17							2,639,887		
May-17							2,611,752		
Jun-17							2,583,618		
Jul-17 Aug-17							2,555,483 2,527,348		
Sep-17							2,499,214		
Oct-17							2,471,079		
Nov-17							2,442,944		
Dec-17	7						2,414,810	30,834,603	28,977,717
Jan-18							2,443,708		
Feb-18							2,472,606		
Mar-18							2,501,504		
Apr-18							2,530,403		
May-18 Jun-18							2,559,301 2,588,199		
Jun-18 Jul-18							2,588,199 2,617,097		
Aug-18							2,645,996		
Sep-18							2,674,894		
Oct-18							2,703,792		
Nov-18	3						2,732,690		
Dec-18	3						2,761,589	31,231,780	33,139,064

Total IESO

Summary of Degree Day Informatic

Summary of All Heating Degree Days

Month	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	10 Year Avg 20 Y	Year Trend
January	753.80	920.10	936.00	792.10	883.00	866.60	758.20	706.60	920.6	1006.0	925.1	689.8	776.9	761.9	970.4	810.7	935.0	756.8	598.5	980.3	923.4	794.2	710.9	824.21	810.83
February	805.60	820.30	724.40	544.70	654.40	590.20	743.20	647.30	902.6	707.0	693.6	734.6	843.5	831.3	747.8	691.1	732.3	622.6	618.9	912	1015.2	731.2	638.7	754.11	801.33
March	954.50	735.00	715.00	602.60	629.80	525.70	656.70	721.70	745.5	652.7	744.9	635.4	654.6	795.5	680.7	510.8	699.2	479.7	651.4	895	786.6	588.8	706.2	679.39	704.09
April	478.40	518.40	460.20	331.80	259.40	386.90	370.30	437.30	497.2	457.4	369.1	360.0	459.1	391.8	425.5	327.8	444.6	437.5	367.2	511.1	474.4	499.7	392.1	427.17	464.47
May	230.60	272.20	219.20	100.80	137.30	199.30	157.50	214.00	236.5	297.9	259.0	185.1	204.6	320.0	298.9	168.0	221.9	94.4	193	267.9	242.9	241.2	273.8	232.20	255.98
June	45.70	54.50	40.40	93.40	67.10	99.70	60.20	67.70	112.8	151.4	31.7	81.2	67.8	99.8	126.1	87.8	99.4	38.5	106.2	96.9	141.8	116.8	104.1	101.74	108.27
July	33.50	72.50	51.30	13.10	17.10	33.70	45.20	7.20	28.0	54.7	34.9	8.4	38.0	34.8	87.7	6.7	14.0	9.5	45	88.1	52.6	27.2	42	40.76	47.19
August	13.40	30.10	67.50	12.00	41.40	25.20	11.10	18.40	32.2	83.0	23.7	35.0	33.8	29.0	69.3	32.7	24.2	34.3	57.3	63.4	37.5	17.1	55.5	42.03	48.30
September	178.60	119.43	106.80	94.30	121.00	150.40	131.80	89.90	123.1	84.1	82.6	151.9	127.6	140.1	93.1	171.8	129.6	181.9	165.6	158.2	75.5	65.1	112.7	129.36	127.11
October	300.80	601.10	340.40	289.10	358.90	224.50	307.50	409.80	348.5	307.3	273.6	375.3	233.5	334.5	381.1	315.5	269.5	299.6	245.2	341	331.2	277.4	266.3	306.13	293.91
November	648.20	722.00	534.80	453.80	442.70	490.80	414.00	574.40	494.7	462.7	497.6	467.9	541.0	496.8	416.7	476.0	428.9	426.4	543.7	616.1	413	485.62	497.4	480.06	494.04
December	831.30	936.00	556.80	663.70	662.30	882.90	583.60	686.50	657.8	796.9	738.6	624.3	711.6	814.7	748.5	770.2	650.4	445.9	874.5	691.4	541.2	640.68	849.9	702.74	695.58
Total	5,274.40	5,801.63	4,752.80	3,991.40	4,274.40	4,475.90	4,239.30	4,580.80	5,099.50	5,061.10	4,674.40	4,348.90	4,692.00	5,050.20	5,045.80	4,369.10	4,649.00	3,827.10	4,466.50	5,621.40	5,035.30	4,485.00	4,649.60		
Summary of A	I Cooling Degre	ee Days								5,801.63															
Month	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	10 Year Avg 20 Y	Year Trend
Month	1995	1996	1997	1998	1999	2000	2001	2002										2012	2013	2014	2015	2016		10 Year Avg 20 Y	Year Trend
January	1995 -	1996	1997	1998	1999	2000	2001	2002	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	2013	2014	2015	2016	0	0.00	0.00
January February	1995 - -	1996 - -	1997 - -	1998 - -	1999 - -	2000 - -	2001 - -	2002 - -	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	2016 0 0	0	0.00 0.00	0.00 0.00
January February March	1995 - - -	1996 - -	1997 - - -	1998 - - -	1999 - - -	2000 - - -	- - -	- - -	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 0.0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0.00 0.00 0.00	0.00 0.00 0.00
January February March April	- - - -	- - -	1997 - - -	- - -	- - - -	- - -	- - - -	- - - 2.30	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 0.0 0.0	0.0 0.0 0.0 0.2	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	0.00 0.00 0.00 0.02	0.00 0.00 0.00 -0.07
January February March April May	- - - - 1.00		- - - -	- - - - 9.60	- - - - 8.00	- - - - 8.50	- - - -	- - - 2.30	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 8.4	0.0 0.0 0.0 0.0 12.5	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 0.2 19.0	0.0 0.0 0.0 0.0 3.2	0 0 0 0 0 8.4	0 0 0 0 3	0 0 0 0 0	0 0 0 0 1.1	0 0 0 0 3.5	0 0 0 0	0.00 0.00 0.00 0.02 3.90	0.00 0.00 0.00 -0.07 2.95
January February March April May June	- - - 1.00 68.40	- - - - - 16.90	- - - - - 21.50	- - - 9.60 33.20	- - - 8.00 46.20	- - - - 8.50 6.90	- - - - - 40.80	- - 2.30 - 33.60	0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 0.0 0.2 2.2	0.0 0.0 0.0 0.0 0.0 0.0 41.8	0.0 0.0 0.0 0.0 8.4 12.9	0.0 0.0 0.0 0.0 12.5 35.9	0.0 0.0 0.0 0.0 0.0 0.0 7.8	0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 0.2 19.0 5.3	0.0 0.0 0.0 0.0 3.2 2.7	0 0 0 0 8.4 23.5	0 0 0 0 3 12.4	0 0 0 0 0 0.8 12	0 0 0 0 1.1 0.4	0 0 0 0 3.5 8.6	0 0 0 0 0 0 3.5	0.00 0.00 0.00 0.02 3.90 9.54	0.00 0.00 0.00 -0.07 2.95 2.31
January February March April May June July	- - - - 1.00 68.40 51.00	- - - - - 16.90 5.60	21.50	- - - 9.60 33.20 52.40	8.00 46.20	- - - 8.50 6.90 49.30	- - - - 40.80 47.50	2.30 - 33.60 102.60	0.0 0.0 0.0 0.0 0.0 11.9 27.9	0.0 0.0 0.0 0.0 0.2 2.2 15.4	0.0 0.0 0.0 0.0 0.0 41.8 78.8	0.0 0.0 0.0 0.0 8.4 12.9 78.2	0.0 0.0 0.0 0.0 12.5 35.9 41.7	0.0 0.0 0.0 0.0 0.0 0.0 7.8 18.7	0.0 0.0 0.0 0.0 0.0 19.2 8.0	0.0 0.0 0.0 0.2 19.0 5.3 58.5	0.0 0.0 0.0 0.0 3.2 2.7 73.6	0 0 0 0 8.4 23.5 59.6	0 0 0 0 3 12.4 48.8	0 0 0 0 0.8 12 6.4	0 0 0 0 1.1 0.4 29.2	0 0 0 0 3.5 8.6 44.2	0 0 0 0 0 0 3.5 13.8	0.00 0.00 0.00 0.02 3.90 9.54 36.08	0.00 0.00 0.00 -0.07 2.95 2.31 27.10
January February March April May June July August	- - - 1.00 68.40 51.00 68.30	- - - - - 16.90 5.60 31.10	- - - 21.50 41.40 15.80	- - - 9.60 33.20 52.40 73.60	8.00 46.20 87.00 20.20	8.50 6.90 49.30 33.10	- - - - 40.80 47.50 78.60	2.30 - 33.60 102.60 48.30	0.0 0.0 0.0 0.0 0.0 11.9 27.9 48.6	0.0 0.0 0.0 0.0 0.2 2.2 15.4 13.5	0.0 0.0 0.0 0.0 0.0 41.8 78.8 40.6	0.0 0.0 0.0 0.0 8.4 12.9 78.2 20.1	0.0 0.0 0.0 0.0 12.5 35.9 41.7 42.5	0.0 0.0 0.0 0.0 0.0 7.8 18.7 24.0	0.0 0.0 0.0 0.0 0.0 19.2 8.0 25.2	0.0 0.0 0.0 0.2 19.0 5.3 58.5 78.6	0.0 0.0 0.0 0.0 3.2 2.7 73.6 35.4	0 0 0 0 8.4 23.5 59.6 37.7	0 0 0 0 3 12.4 48.8 27.1	0 0 0 0 0.8 12 6.4 13.5	0 0 0 0 1.1 0.4 29.2 35.6	0 0 0 0 3.5 8.6 44.2 51.7	0 0 0 0 0 3.5 13.8 9.2	0.00 0.00 0.00 0.02 3.90 9.54 36.08 33.80	0.00 0.00 0.00 -0.07 2.95 2.31 27.10 26.11
January February March April May June July August September	- - - 1.00 68.40 51.00 68.30 3.90	- - - - 16.90 5.60 31.10 11.90	21.50	- - - 9.60 33.20 52.40	8.00 46.20	8.50 6.90 49.30 33.10 7.40	- - - - 40.80 47.50	2.30 - 33.60 102.60 48.30 36.00	0.0 0.0 0.0 0.0 0.0 11.9 27.9 48.6 14.2	0.0 0.0 0.0 0.0 0.2 2.2 15.4 13.5 24.3	0.0 0.0 0.0 0.0 0.0 41.8 78.8 40.6 22.3	0.0 0.0 0.0 0.0 8.4 12.9 78.2 20.1 5.2	0.0 0.0 0.0 0.0 12.5 35.9 41.7 42.5 17.0	0.0 0.0 0.0 0.0 0.0 7.8 18.7 24.0	0.0 0.0 0.0 0.0 0.0 19.2 8.0 25.2 5.0	0.0 0.0 0.0 0.2 19.0 5.3 58.5 78.6 0.0	0.0 0.0 0.0 0.0 3.2 2.7 73.6 35.4 11.0	0 0 0 0 8.4 23.5 59.6 37.7 5.3	0 0 0 0 3 12.4 48.8	0 0 0 0 0.8 12 6.4 13.5	0 0 0 0 1.1 0.4 29.2 35.6 31.4	0 0 0 0 3.5 8.6 44.2	0 0 0 0 0 3.5 13.8 9.2 33.3	0.00 0.00 0.00 0.02 3.90 9.54 36.08 33.80 11.58	0.00 0.00 0.00 -0.07 2.95 2.31 27.10 26.11 13.28
January February March April May June July August September October	- - - 1.00 68.40 51.00 68.30	- - - - - 16.90 5.60 31.10	- - - 21.50 41.40 15.80	- - - 9.60 33.20 52.40 73.60	8.00 46.20 87.00 20.20	8.50 6.90 49.30 33.10	- - - - 40.80 47.50 78.60	2.30 - 33.60 102.60 48.30	0.0 0.0 0.0 0.0 0.0 11.9 27.9 48.6 14.2	0.0 0.0 0.0 0.0 0.2 2.2 15.4 13.5 24.3	0.0 0.0 0.0 0.0 0.0 41.8 78.8 40.6 22.3 9.6	0.0 0.0 0.0 0.0 8.4 12.9 78.2 20.1 5.2 0.0	0.0 0.0 0.0 0.0 12.5 35.9 41.7 42.5 17.0	0.0 0.0 0.0 0.0 0.0 7.8 18.7 24.0 9.8 1.3	0.0 0.0 0.0 0.0 0.0 19.2 8.0 25.2 5.0	0.0 0.0 0.0 0.2 19.0 5.3 58.5 78.6 0.0	0.0 0.0 0.0 0.0 3.2 2.7 73.6 35.4 11.0	0 0 0 0 8.4 23.5 59.6 37.7 5.3	0 0 0 0 3 12.4 48.8 27.1	0 0 0 0 0.8 12 6.4 13.5	0 0 0 0 1.1 0.4 29.2 35.6	0 0 0 0 3.5 8.6 44.2 51.7	0 0 0 0 0 3.5 13.8 9.2 33.3 1.9	0.00 0.00 0.00 0.02 3.90 9.54 36.08 33.80 11.58 0.47	0.00 0.00 0.00 -0.07 2.95 2.31 27.10 26.11 13.28 0.72
January February March April May June July August September October November	- - - 1.00 68.40 51.00 68.30 3.90	- - - - 16.90 5.60 31.10 11.90	- - - 21.50 41.40 15.80	- - - 9.60 33.20 52.40 73.60	8.00 46.20 87.00 20.20	8.50 6.90 49.30 33.10 7.40	- - - - 40.80 47.50 78.60	2.30 - 33.60 102.60 48.30 36.00	0.0 0.0 0.0 0.0 0.0 11.9 27.9 48.6 14.2 0.0	0.0 0.0 0.0 0.0 0.2 2.2 15.4 13.5 24.3 0.0	0.0 0.0 0.0 0.0 0.0 41.8 78.8 40.6 22.3 9.6 0.0	0.0 0.0 0.0 0.0 8.4 12.9 78.2 20.1 5.2 0.0	0.0 0.0 0.0 0.0 12.5 35.9 41.7 42.5 17.0 0.8	0.0 0.0 0.0 0.0 0.0 7.8 18.7 24.0 9.8 1.3	0.0 0.0 0.0 0.0 0.0 19.2 8.0 25.2 5.0 0.0	0.0 0.0 0.0 0.2 19.0 5.3 58.5 78.6 0.0 0.0	0.0 0.0 0.0 0.0 3.2 2.7 73.6 35.4 11.0 1.5	0 0 0 0 8.4 23.5 59.6 37.7 5.3 0	0 0 0 0 3 12.4 48.8 27.1	0 0 0 0 0.8 12 6.4 13.5	0 0 0 0 1.1 0.4 29.2 35.6 31.4 0	0 0 0 0 3.5 8.6 44.2 51.7	0 0 0 0 0 3.5 13.8 9.2 33.3 1.9 0	0.00 0.00 0.00 0.02 3.90 9.54 36.08 33.80 11.58 0.47	0.00 0.00 0.00 -0.07 2.95 2.31 27.10 26.11 13.28 0.72 0.00
January February March April May June July August September October	- - - 1.00 68.40 51.00 68.30 3.90	- - - - 16.90 5.60 31.10 11.90	- - - 21.50 41.40 15.80	- - - 9.60 33.20 52.40 73.60	8.00 46.20 87.00 20.20	8.50 6.90 49.30 33.10 7.40	- - - - - 40.80 47.50 78.60	2.30 - 33.60 102.60 48.30 36.00	0.0 0.0 0.0 0.0 0.0 11.9 27.9 48.6 14.2	0.0 0.0 0.0 0.0 0.2 2.2 15.4 13.5 24.3	0.0 0.0 0.0 0.0 0.0 41.8 78.8 40.6 22.3 9.6	0.0 0.0 0.0 0.0 8.4 12.9 78.2 20.1 5.2 0.0	0.0 0.0 0.0 0.0 12.5 35.9 41.7 42.5 17.0	0.0 0.0 0.0 0.0 0.0 7.8 18.7 24.0 9.8 1.3	0.0 0.0 0.0 0.0 0.0 19.2 8.0 25.2 5.0	0.0 0.0 0.0 0.2 19.0 5.3 58.5 78.6 0.0	0.0 0.0 0.0 0.0 3.2 2.7 73.6 35.4 11.0	0 0 0 0 8.4 23.5 59.6 37.7 5.3	0 0 0 0 3 12.4 48.8 27.1	0 0 0 0 0.8 12 6.4 13.5	0 0 0 0 1.1 0.4 29.2 35.6 31.4	0 0 0 0 3.5 8.6 44.2 51.7	0 0 0 0 0 3.5 13.8 9.2 33.3 1.9	0.00 0.00 0.00 0.02 3.90 9.54 36.08 33.80 11.58 0.47	0.00 0.00 0.00 -0.07 2.95 2.31 27.10 26.11 13.28 0.72

Cost of Power 2018										
2018 Load Forecast	kWh	kW	2018 %RPP							
Residential	287,663,507		96.64%							
General Service < 50 kW	92,683,979		92.68%							
General Service 50 to 4,999 kW	245,243,826	616,309	35.64%							
Sentinel Lights	209,800	593	100.00%							
Street Lights	2,398,221	7,030	2.88%							
Unmetered Loads	944,731		100.00%							
TOTAL	629,144,064	623,932								

Electricity - Commodity RPP	2018 Forecasted	2018 Loss			
Class per Load Forecast RPP	Metered kWhs	Factor		2018	
Residential	277,998,013	1.0481	291,369,718	\$0.10909	\$31,785,523
General Service < 50 kW	85,899,512	1.0481	90,031,278	\$0.10909	\$9,821,512
General Service 50 to 4,999 kW	87,404,899	1.0481	91,609,075	\$0.10909	\$9,993,634
Sentinel Lights	209,800	1.0481	219,892	\$0.10909	\$23,988
Street Lights	69,069	1.0481	72,391	\$0.10909	\$7,897
Unmetered Loads	944,731	1.0481	990,173	\$0.10909	\$108,018
TOTAL	452,526,025		474,292,527		\$51,740,572

Electricity - Commodity Non-RPP	2018 Forecasted	2017 Loss			
Class per Load Forecast	Metered kWhs	Factor		2018	
Residential	9,665,494	1.0481	10,130,404	\$0.10616	\$1,075,444
General Service < 50 kW	6,784,467	1.0481	7,110,800	\$0.10616	\$754,883
General Service 50 to 4,999 kW	157,838,926	1.0481	165,430,978	\$0.10616	\$17,562,153
Sentinel Lights	0	1.0481	0	\$0.10616	\$0
Street Lights	2,329,153	1.0481	2,441,185	\$0.10616	\$259,156
Unmetered Loads	0	1.0481	0	\$0.10616	\$0
TOTAL	176,618,040		185,113,367		\$19,651,635

Transmission - Network	Volume						
Class per Load Forecast	Metric	2018					
Residential	kWh	301,500,122	\$0.0060	\$1,809,001			
General Service < 50 kW	kWh	97,142,078	\$0.0056	\$543,996			
General Service 50 to 4,999 kW	kW	616,309	\$2.2694	\$1,398,652			
Sentinel Lights	kW	593	\$1.7202	\$1,019			
Street Lights	kW	7,030	\$1.7116	\$12,033			
Unmetered Loads	kWh	990,173	\$0.0056	\$5,545			
TOTAL				\$3,770,245			

Transmission - Connection	Volume						
Class per Load Forecast	Metric	2018					
Residential	kWh	301,500,122	\$0.0000	\$0			
General Service < 50 kW	kWh	97,142,078	\$0.0000	\$0			
General Service 50 to 4,999 kW	kW	616,309	\$0.0000	\$0			
Sentinel Lights	kW	593	\$0.0000	\$0			
Street Lights	kW	7,030	\$0.0000	\$0			
Unmetered Loads	kWh	990,173	\$0.0000	\$0			
TOTAL				\$0			

Wholesale Market Service				
Class per Load Forecast			2018	
Residential	kWh	301,500,122	\$0.0036	\$1,085,400
General Service < 50 kW	kWh	97,142,078	\$0.0036	\$349,711
General Service 50 to 4,999 kW	kWh	257,040,054	\$0.0036	\$925,344
Sentinel Lights	kWh	219,892	\$0.0036	\$792
Street Lights	kWh	2,513,576	\$0.0036	\$9,049
Unmetered Loads	kWh	990,173	\$0.0036	\$3,565
TOTAL		659,405,894		\$2,373,861

Rural Rate Assistance						
Class per Load Forecast		2018				
Residential	kWh	301,500,122	\$0.0003	\$90,450		
General Service < 50 kW	kWh	97,142,078	\$0.0003	\$29,143		
General Service 50 to 4,999 kW	kWh	257,040,054	\$0.0003	\$77,112		
Sentinel Lights	kWh	219,892	\$0.0003	\$66		
Street Lights	kWh	2,513,576	\$0.0003	\$754		
Unmetered Loads	kWh	990,173	\$0.0003	\$297		
TOTAL		659,405,894		\$197,822		

Smart Meter Entity Charge			
Class per Load Forecast	Customers		2018
Residential	29,816	\$0.5700	\$16,995
General Service < 50 kW	3,431	\$0.5700	\$1,956
General Service 50 to 4,999 kW			\$0
Sentinel Lights			\$0
Street Lights			\$0
Unmetered Loads			\$0
TOTAL	33,246		\$18,950

	2018
4705-Power Purchased	\$71,392,207
4708-Charges-WMS	\$2,373,861
4714-Charges-NW	\$3,770,245
4716-Charges-CN	\$0
4730-Rural Rate Assistance	\$197,822
4750-Low Voltage	
4751 - Smart Metering Entity charge	\$18,950
TOTAL	77,753,085

2018 PUC Load Forecast Model - Updated to Include 2017 Actuals 3-Staff-44 d)

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Test Weather Normal	
	2003 Actual	2004 Actual	2003 Actual	2000 Actual	2007 Actual	2000 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2013 Actual	2010 Actual	2017 Actual	Weather Normal	
Actual kWh Purchases Predicted kWh Purchases % Difference	#REF! #REF! #REF!	#REF! #REF! #REF!	#REF! #REF! #REF!	#REF! #REF! #REF!	#REF! #REF! #REF!	740,966,486 738,054,315 -0.4%	732,869,984 736,064,142 0.4%	714,199,062 731,729,298 2.5%	745,049,194 736,147,658 -1.2%	706,953,513 695,942,560 -1.6%	730,568,311 716,048,570 -2.0%	730,490,285 733,811,006 0.5%	698,517,377 708,319,203 1.4%	669,958,462 668,369,771 -0.2%	652,970,473 658,056,624 0.8%	661,165,240	
CDM Purchase Adjustment Predicted kWh Purchases after CDM	micel:	#1(21:	WILL:	WILL:	#REI :	0.470	0.470	2.370	1.270	1.070	2.070	0.370	1.470	0.270	0.070	(2,047,094) 659,118,146	
Billed kWh	#REF!	#REF!	#REF!	#REF!	#REF!	710,698,626	707,756,700	683,757,862	711,929,017	676,765,709	688,244,167	701,843,127	669,387,526	636,876,244	622,542,513	630,109,695	
By Class Residential																	
Customers	#REF!	#REF!	#REF!	#REF!	#REF!	28,780	28,971	29,057	29,124	29,327	29,504	29,514	29,566	29,620	29,729	29,836	
kWh	#REF!	#REF!	#REF!	#REF!	#REF!	347,363,230	348,619,359	326,493,714	345,282,279	316,127,645	324,185,392	334,950,383	310,458,240	288,746,486	282,820,547	289,196,234	
General Service <50 kW																	
Customers	#REF!	#REF!	#REF!	#REF!	#REF!	3,325	3,352	3,345	3,366	3,448	3,474	3,464	3,431	3,414	3,417	3,427	
kWh	#REF!	#REF!	#REF!	#REF!	#REF!	93,474,158	91,450,221	91,377,364	101,728,299	97,479,014	95,827,695	99,153,426	95,701,162	92,174,996	91,035,995	93,021,415	
General Service 50 to 4,999 kW																	
Customers	#REF!	#REF!	#REF!	#REF!	#REF!	426	433	435	403	366	373	370	373	361	361	354	T
kWh kW	#REF! #REF!	#REF! #REF!	#REF! #REF!	#REF! #REF!	#REF! #REF!	261,123,945 650,699	258,998,141 637,622	257,036,820 635,104	255,968,368 629,024	254,314,087 627,836	259,048,750 656,137	258,807,830 634,289	254,784,565 711,311	249,955,178 622,066	245,166,376 610,764	244,381,512 613,551	Transformer Ownership Allowance
						,	•	•	•	,	,	•	,	,	•	,	
Sentinel Lights Customers	#REF!	#REF!	#REF!	#REF!	#REF!	435	423	411	402	392	374	362	360	362	361	354	
kWh	#REF!	#REF!	#REF!	#REF!	#REF!	268,763	262,522	258,147	260,362	246,512	237,315	243,349	235,238	227,056	213,661	209,280	
kW	#REF!	#REF!	#REF!	#REF!	#REF!	744	730	714	703	687	660	676	752	630	619	591	
Street Lights Customers	#REF!	#REF!	#REF!	#REF!	#REF!	8,741	8,799	8,846	8,846	8,846	8,846	8,846	8,839	8,872	9,317	9,317	
kWh	#REF!	#REF!	#REF!	#REF!	#REF!	7,620,205	7,603,009	7,754,588	7,814,836	7,736,459	8,087,592	7,812,115	7,295,612	4,869,277	2,398,221	2,398,221	
kW	#REF!	#REF!	#REF!	#REF!	#REF!	21,317	21,346	23,264	21,619	21,596	21,588	21,876	21,794	14,262	7,030	7,030	
1101																	
USL Customers	#REF!	#REF!	#REF!	#REF!	#REF!	22	17	16	19	21	21	21	21	21	21	21	
kWh	#REF!	#REF!	#REF!	#REF!	#REF!	848,325	823,448	837,229	874,873	861,992	857,423	876,024	912,709	903,251	907,713	903,033	
Total Customer/Connections	#REF!	#REF!	#REF!	#REF!	#REF!	41,729	41,995	42,110	42,160	42,400	42,592	42,577	42,590	42,650	43,206	43,310	
kWh	#REF!	#REF!	#REF!	#REF!	#REF!	710,698,626	707,756,700	683,757,862	711,929,017	676,765,709	688,244,167	701,843,127	669,387,526	636,876,244	622,542,513	630,109,695	
kW from applicable classes	#REF!	#REF!	#REF!	#REF!	#REF!	672,760	659,698	659,082	651,346	650,119	678,385	656,841	733,857	636,959	618,413	621,172	
	#REF!	#REF!	#REF!	#REF!	#REF!	41,729	41,995	42,110	42,160	42,400	42,592	42,577	42,590	42,650	43,206	43,310	
	#REF!	#REF!	#REF!	#REF!	#REF!	710,698,626	707,756,700	683,757,862	711,929,017	676,765,709	688,244,167	701,843,127	669.387.526	636.876.244	622,542,513	630,109,695	
	#REF!	#REF!	#REF!	#REF!	#REF!	672,760	659,698	659,082	651,346	650,119	678,385	656,841	733,857	636,959	618,413	621,172	
Check																	
Customer/Connections	#REF!	#REF!	#REF!	#REF!	#REF!	0	0	0	0	0	0	0	0	0	0	0	
kWh	#REF!	#REF!	#REF!	#REF!	#REF!	0	0	0	0	0	0	0	0	0	0	0	
kW from applicable classes	#REF!	#REF!	#REF!	#REF!	#REF!	0	0	0	0	0	0	0	0	0	0	0	
														630,876,660	619,022,918	626,599,161	
														. ,			

											%	-
		<u>Heating</u>	Cooling Degree	Spring Fall	Number of		Number of	Predicted		<u>%</u>	Variance	
	Purchased kWh	Degree Days	<u>Days</u>	<u>Flag</u>	Days in Month	CDM Activity	<u>Customers</u>	<u>Purchases</u>	Variances (kWh)	<u>Variance</u>	(Abs)	
Jan-08	79,006,867	761.9	-	-	31.00	504,347	32,538	76,226,727	-2,780,140	-3.5%	3.5%	
Feb-08	75,126,905	831.3	-	-	29.00	513,039	32,549	75,498,888	371,983	0.5%	0.5%	
Mar-08	74,573,962	795.5	-	1.00	31.00	521,731	32,544	74,530,384	-43,578	-0.1%	0.1%	
Apr-08 May-08	58,751,936 53,931,566	391.8 320.0	-	1.00	30.00 31.00	530,423 539,116	32,526 32,565	57,447,662 56,491,932	-1,304,274 2,560,366	-2.2% 4.7%	2.2% 4.7%	+
Jun-08	48,466,638	99.8	7.8	1.00	30.00	547,808	32,555	50,026,966	1,560,328	3.2%	3.2%	+
Jul-08	50,725,082	34.8	18.7		31.00	556,500	32,552	50,194,143	-530,939	-1.0%	1.0%	+
Aug-08	50,225,177	29.0	24.0	-	31.00	565,192	32,581	50,515,286	290,109	0.6%	0.6%	+
Sep-08	48,690,797	140.1	9.8	1.00	30.00	573,885	32,677	49,097,959	407,162	0.8%	0.8%	1
Oct-08	56,073,867	334.5	1.3	1.00	31.00	582,577	32,716	57,460,690	1,386,823	2.5%	2.5%	
Nov-08	63,785,625	496.8	-	1.00	30.00	591,269	32,770	61,952,506	-1,833,119	-2.9%	2.9%	
Dec-08	81,608,064	814.7	-	-	31.00	599,961	32,782	78,611,173	-2,996,891	-3.7%	3.7%	
Jan-09	85,774,977	970.4	-	-	31.00	613,782	32,783	84,463,668	-1,311,309	-1.5%	1.5%	
Feb-09	71,566,146	747.8	-	-	28.00	627,603	32,787	70,938,615	-627,531	-0.9%	0.9%	
Mar-09	72,767,317	680.7	-	1.00	31.00	641,423	32,784	70,448,292	-2,319,025	-3.2%	3.2%	
Apr-09	59,966,273	425.5	-	1.00	30.00	655,244	32,749	58,923,444	-1,042,829	-1.7%	1.7%	
May-09 Jun-09	52,676,063 49,196,438	298.9 126.1	- 19.2	1.00	31.00 30.00	669,064 682,885	32,756 32,739	55,767,778 52,100,810	3,091,715 2,904,372	5.9% 5.9%	5.9% 5.9%	+
Jun-09 Jul-09	48,238,905	87.7	8.0	<u> </u>	30.00	696,706	32,752	52,100,810	3,045,553	6.3%	6.3%	+
Aug-09	49,652,791	69.3	25.2	<u> </u>	31.00	710,526	32,766	52,148,527	2,495,736	5.0%	5.0%	+
Sep-09	48,812,970	93.1	5.0	1.00	30.00	724,347	32,815	46,702,416	-2,110,554	-4.3%	4.3%	+
Oct-09	57,724,020	381.1	-	1.00	31.00	738,167	32,815	58,791,764	1,067,744	1.8%	1.8%	1
Nov-09	59,532,749	416.7	-	1.00	30.00	751,988	32,883	58,620,530	-912,219	-1.5%	1.5%	
Dec-09	76,961,335	748.5	-	-	31.00	765,809	32,923	75,873,840	-1,087,495	-1.4%	1.4%	
Jan-10	79,854,695	810.7	-	-	31.00	738,136	32,936	78,385,758	-1,468,937	-1.8%	1.8%	
Feb-10	68,437,902	691.1	-	-	28.00	710,464	32,950	68,966,487	528,585	0.8%	0.8%	
Mar-10	63,113,132	510.8	-	1.00	31.00	682,792	32,936	64,315,977	1,202,845	1.9%	1.9%	
Apr-10	53,091,250	327.8	0.2	1.00	30.00	655,119	32,921	55,778,558	2,687,308	5.1%	5.1%	
May-10	51,133,107	168.0	19.0	1.00	31.00	627,447	32,906	53,182,328	2,049,221	4.0%	4.0%	
Jun-10	47,900,766	87.8	5.3	-	30.00	599,775	32,935	50,329,903	2,429,137	5.1%	5.1%	
Jul-10	53,067,071	6.7 32.7	58.5	-	31.00	572,102	32,948 32,962	53,954,164	887,093	1.7%	1.7%	+
Aug-10	53,169,361 48,479,950	171.8	78.6 -	1.00	31.00 30.00	544,430 516,758	32,989	56,935,329 50,617,381	3,765,968 2,137,431	7.1% 4.4%	7.1% 4.4%	+
Sep-10 Oct-10	54,414,298	315.5	-	1.00	31.00	489,085	33,019	57,953,634	3,539,336	6.5%	6.5%	+
Nov-10	63,109,939	476.0	-	1.00	30.00	461,413	33,077	62,655,787	-454,152	-0.7%	0.7%	+
Dec-10	78,427,591	770.2	-	-	31.00	433,741	33,118	78,653,991	226,400	0.3%	0.3%	
Jan-11	83,643,833	935.0	-	-	31.00	481,552	33,040	84,465,320	821,487	1.0%	1.0%	+
Feb-11	72,687,185	732.3	-	-	28.00	529,363	33,045	71,560,705	-1,126,480	-1.5%	1.5%	
Mar-11	72,688,244	699.2	-	1.00	31.00	577,174	33,047	72,238,189	-450,055	-0.6%	0.6%	
Apr-11	60,902,854	444.6	-	1.00	30.00	624,985	33,047	60,708,884	-193,970	-0.3%	0.3%	
May-11	52,597,908	221.9	3.2	1.00	31.00	672,796	33,046	54,038,556	1,440,648	2.7%	2.7%	
Jun-11	48,777,799	99.4	2.7	-	30.00	720,608	33,056	50,424,447	1,646,648	3.4%	3.4%	
Jul-11	54,638,457	14.0	73.6	-	31.00	768,419	33,071	55,206,128	567,671	1.0%	1.0%	
Aug-11	54,146,196	24.2	35.4	1.00	31.00	816,230	33,098	51,989,559	-2,156,637	-4.0%	4.0%	+
Sep-11 Oct-11	52,585,712 56,921,149	129.6 269.5	11.0 1.5	1.00 1.00	30.00 31.00	864,041 911,852	33,126 33,143	49,050,404 55,027,120	-3,535,308 -1,894,029	-6.7% -3.3%	6.7% 3.3%	+
Nov-11	61,640,573	428.9	1.5	1.00	30.00	959,663	33,199	59,238,749	-2,401,824	-3.5%	3.9%	+
Dec-11	73,819,284	650.4	-	-	31.00	1,007,475	33,248	72,199,598	-1,619,686	-2.2%	2.2%	+
Jan-12	73,790,226	756.8	-		31.00	1,007,473	33,203	76,075,928	2,285,702	3.1%	3.1%	+
Feb-12	68,046,427	622.6	-	-	29.00	1,016,060	33,203	67,609,292	-437,135	-0.6%	0.6%	1
Mar-12	64,860,708	479.7	-	1.00	31.00	1,020,352	33,203	62,612,347	-2,248,361	-3.5%	3.5%	
Apr-12	55,490,558	437.5	-	1.00	30.00	1,024,645	33,210	59,336,782	3,846,224	6.9%	6.9%	
May-12	50,211,578	94.4	8.4	1.00	31.00	1,028,937	33,210	48,754,960	-1,456,618	-2.9%	2.9%	
Jun-12	50,441,593	38.5	23.5	-	30.00	1,033,230	33,210	49,238,610	-1,202,983	-2.4%	2.4%	
Jul-12	52,218,431	9.5	59.6	-	31.00	1,037,522	33,212	53,110,383	891,952	1.7%	1.7%	4
Aug-12	51,797,361	34.3	37.7	1.00	31.00	1,041,815	33,212	52,029,867	232,506	0.4%	0.4%	
Sep-12 Oct-12	49,181,637 55,200,719	181.9 299.6	5.3	1.00	30.00 31.00	1,046,107 1,050,400	33,212 33,055	50,047,066 55,193,995	865,429 -6,724	1.8% 0.0%	1.8% 0.0%	+
Nov-12	63,048,824	426.4	-	1.00	30.00	1,050,400	33,055	58,306,046	-4,742,778	-7.5%	7.5%	+
Dec-12	72,665,451	445.9	-	-	31.00	1,058,984	33,055	63,627,286	-9,038,165	-12.4%	12.4%	+
Jan-13	77,430,385	598.5	-	-	31.00	1,077,123	33,306	70,132,217	-7,298,168	-9.4%	9.4%	+
Feb-13	69,794,850	618.9	-	-	28.00	1,095,261	33,306	65,793,369	-4,001,481	-5.7%	5.7%	+
Mar-13	69,264,159	651.4	-	1.00	31.00	1,113,399	33,306	69,072,565	-191,594	-0.3%	0.3%	
Apr-13	62,490,524	367.2	-	1.00	30.00	1,131,537	33,294	56,502,821	-5,987,703	-9.6%	9.6%	
May-13	51,260,742	193.0	3.0	1.00	31.00	1,149,676	33,294	51,776,804	516,062	1.0%	1.0%	
Jun-13	48,246,051	106.2	12.4	-	30.00	1,167,814	33,294	50,510,993	2,264,942	4.7%	4.7%	
Jul-13	52,370,705	45.0	48.8	-	31.00	1,185,952	33,515	53,822,796	1,452,091	2.8%	2.8%	
Aug-13	51,254,455	57.3	27.1	-	31.00	1,204,090	33,515	52,230,499	976,044	1.9%	1.9%	
Sep-13	48,184,318	165.6	5.8	1.00	30.00	1,222,228	33,515	49,716,770	1,532,452	3.2%	3.2%	

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		<u>Heating</u>	Cooling Degree S	pring Fall	Number of		Number of	<u>Predicted</u>		%							
	Purchased kWh	<u>Degree Days</u>	<u>Days</u>	<u>Flag</u>	Days in Month	CDM Activity	<u>Customers</u>	<u>Purchases</u>	Variances (kWh)		SUMMARY OUTPUT						
Jan-08	79,006,867	761.9	-	-	31.00 29.00	504,347	32,538 32,549	76,226,727	-2,780,140	-3.5%	Degrapaion Statistics						
Feb-08 Mar-08	75,126,905 74,573,962	831.3 795.5		1.00		513,039 521,731	32,544	75,498,888 74,530,384	371,983 -43,578	0.5% -0.1%	Regression Statistics Multiple R	98.2%					
Apr-08	58,751,936	391.8	-	1.00	30.00	530,423	32,526	57,447,662	-1,304,274	-2.2%	R Square	96.5%					
May-08	53,931,566	320.0	-	1.00	31.00	539,116	32,565	56,491,932	2,560,366	4.7%	Adjusted R Square	96.4%					
Jun-08	48,466,638	99.8	7.8	-	30.00	547,808	32,555	50,026,966	1,560,328	3.2%	Standard Error	2,156,983					
Jul-08	50,725,082	34.8	18.7	-	31.00	556,500	32,552	50,194,143	-530,939	-1.0%	Observations	168					
Aug-08	50,225,177	29.0 140.1	24.0	1.00	31.00	565,192 573,885	32,581 32,677	50,515,286	290,109	0.6%	ANOVA						
Sep-08 Oct-08	48,690,797 56,073,867	334.5	9.8	1.00	30.00 31.00	582,577	32,716	49,097,959 57,460,690	407,162 1,386,823	0.8% 2.5%	ANOVA	df	SS	MS	F	Significance F	
Nov-08	63,785,625	496.8	-	1.00	30.00	591,269	32,770	61,952,506	-1,833,119	-2.9%	Regression	6		3.46646E+15	745.0623187	1.1378E-114	
Dec-08	81,608,064	814.7	-	-	31.00	599,961	32,782	78,611,173	-2,996,891	-3.7%	Residual	161		4.65258E+12	. 1010020101		
Jan-09	85,774,977	970.4	-	-	31.00	613,782	32,783	84,463,668	-1,311,309	-1.5%	Total	167	2.15478E+16				
Feb-09	71,566,146	747.8	-	-	28.00	627,603	32,787	70,938,615	-627,531	-0.9%							
Mar-09	72,767,317	680.7	-	1.00	31.00	641,423	32,784	70,448,292	-2,319,025	-3.2%		Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%
Apr-09	59,966,273	425.5	-	1.00	30.00	655,244	32,749	58,923,444	-1,042,829	-1.7%	Intercept	(92,792,690)	28,164,980	(3.29)	0.001212083	(148,413,121)	(37,172,259)
May-09 Jun-09	52,676,063 49,196,438	298.9 126.1	- 19.2	1.00	31.00 30.00	669,064 682,885	32,756 32,739	55,767,778 52,100,810	3,091,715 2,904,372	5.9% 5.9%	Heating Degree Days Cooling Degree Days	39,811 84,271	785 14,583	50.74 5.78	6.0362E-101 3.78934E-08	38,261 55,473	41,360 113,069
Jul-09	48,238,905	87.7	8.0		31.00	696,706	32,752	51,284,458	3,045,553	6.3%	Spring Fall Flag	(2,894,992)	391,996	(7.39)	7.74185E-12	(3,669,108)	(2,120,876)
Aug-09	49,652,791	69.3	25.2	-	31.00	710,526	32,766	52,148,527	2,495,736	5.0%	Number of Days in Month	1,815,877	210,620	8.62	5.91181E-15	1,399,943	2,231,810
Sep-09	48,812,970	93.1	5.0	1.00	30.00	724,347	32,815	46,702,416	-2,110,554	-4.3%	CDM Activity	(3.68)	1	(6.62)	5.09963E-10	(5)	(3)
Oct-09	57,724,020	381.1	-	1.00	31.00	738,167	32,815	58,791,764	1,067,744	1.8%	Number of Customers	2,620	846	3.10	0.002307507	949	4,291
Nov-09	59,532,749	416.7	-	1.00	30.00	751,988	32,883	58,620,530	-912,219	-1.5%							
Dec-09 Jan-10	76,961,335 79,854,695	748.5 810.7	-	-	31.00 31.00	765,809 738,136	32,923 32,936	75,873,840	-1,087,495	-1.4%	SUMMARY OUTPUT						
Feb-10	68,437,902	691.1	-	-	28.00	738,136	32,936	78,385,758 68,966,487	-1,468,937 528,585	-1.8% 0.8%	SUMMARY OUTPUT						
Mar-10	63,113,132	510.8	-	1.00		682,792	32,936	64,315,977	1,202,845	1.9%	Regression Statistics						
Apr-10	53,091,250	327.8	0.2	1.00	30.00	655,119	32,921	55,778,558	2,687,308	5.1%	Multiple R	97.74%					
May-10	51,133,107	168.0	19.0	1.00	31.00	627,447	32,906	53,182,328	2,049,221	4.0%	R Square	95.53%					
Jun-10	47,900,766	87.8	5.3	-	30.00	599,775	32,935	50,329,903	2,429,137	5.1%	Adjusted R Square	95.29%					
Jul-10	53,067,071	6.7	58.5	-	31.00	572,102	32,948	53,954,164	887,093	1.7%	Standard Error	2,375,478.90					
Aug-10	53,169,361	32.7	78.6	- 4.00	31.00	544,430	32,962	56,935,329	3,765,968	7.1%	Observations	120					
Sep-10 Oct-10	48,479,950 54,414,298	171.8 315.5	-	1.00	30.00 31.00	516,758 489,085	32,989 33,019	50,617,381 57,953,634	2,137,431 3,539,336	4.4% 6.5%	ANOVA						
Nov-10	63,109,939	476.0	-	1.00	30.00	461,413	33,077	62,655,787	-454,152	-0.7%	ANOVA	df	SS	MS	F	Significance F	
Dec-10	78,427,591	770.2	-	-	31.00	433,741	33,118	78,653,991	226,400	0.3%	Regression	6		2.27102E+15	402.4561277	8.53806E-74	
Jan-11	83,643,833	935.0	-	-	31.00	481,552	33,040	84,465,320	821,487	1.0%	Residual	113		5.6429E+12			
Feb-11	70 007 405	732.3		-	28.00	529,363	00 0 1 5	71,560,705	-1,126,480	-1.5%	Total	119	1.42638E+16				
	72,687,185		-				33,045						1:12000E110				
Mar-11	72,688,244	699.2	-	1.00	31.00	577,174	33,047	72,238,189	-450,055	-0.6%							
Apr-11	72,688,244 60,902,854	699.2 444.6	-	1.00 1.00	31.00 30.00	624,985	33,047 33,047	60,708,884	-450,055 -193,970	-0.3%	Intercent	Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%
Apr-11 May-11	72,688,244 60,902,854 52,597,908	699.2 444.6 221.9	3.2	1.00 1.00 1.00	31.00 30.00 31.00	624,985 672,796	33,047 33,047 33,046	60,708,884 54,038,556	-450,055 -193,970 1,440,648	-0.3% 2.7%	Intercept Heating Degree Days	(105,193,001.01)	Standard Error 43,134,802.96	(2.44)	0.02	(190,650,825.44)	(19,735,176.59)
Apr-11	72,688,244 60,902,854	699.2 444.6	-	1.00 1.00	31.00 30.00	624,985 672,796 720,608	33,047 33,047	60,708,884	-450,055 -193,970	-0.3% 2.7% 3.4%	Heating Degree Days	(105,193,001.01) 37,927.02	Standard Error	(2.44) 38.48		(190,650,825.44) 35,974.45	(19,735,176.59) 39,879.58
Apr-11 May-11 Jun-11 Jul-11 Aug-11	72,688,244 60,902,854 52,597,908 48,777,799	699.2 444.6 221.9 99.4 14.0 24.2	- - 3.2 2.7	1.00 1.00 1.00	31.00 30.00 31.00 30.00	624,985 672,796	33,047 33,047 33,046 33,056 33,071 33,098	60,708,884 54,038,556 50,424,447	-450,055 -193,970 1,440,648 1,646,648	-0.3% 2.7% 3.4% 1.0% -4.0%	Heating Degree Days Cooling Degree Days Spring Fall Flag	(105,193,001.01) 37,927.02 91,495.29 (2,919,286.57)	Standard Error 43,134,802.96 985.56	(2.44)	0.02 0.00	(190,650,825.44) 35,974.45 52,930.08 (3,897,442.48)	(19,735,176.59) 39,879.58 130,060.50 (1,941,130.66)
Apr-11 May-11 Jun-11 Jul-11 Aug-11 Sep-11	72,688,244 60,902,854 52,597,908 48,777,799 54,638,457 54,146,196 52,585,712	699.2 444.6 221.9 99.4 14.0 24.2 129.6	- 3.2 2.7 73.6 35.4 11.0	1.00 1.00 1.00 - - - 1.00	31.00 30.00 31.00 30.00 31.00 31.00 31.00 30.00	624,985 672,796 720,608 768,419 816,230 864,041	33,047 33,047 33,046 33,056 33,071 33,098 33,126	60,708,884 54,038,556 50,424,447 55,206,128 51,989,559 49,050,404	-450,055 -193,970 1,440,648 1,646,648 567,671 -2,156,637 -3,535,308	-0.3% 2.7% 3.4% 1.0% -4.0%	Heating Degree Days Cooling Degree Days Spring Fall Flag Number of Days in Month	(105,193,001.01) 37,927.02 91,495.29 (2,919,286.57) 1,679,735.65	Standard Error 43,134,802.96 985.56 19,465.77 493,723.81 279,521.64	(2.44) 38.48 4.70 (5.91) 6.01	0.02 0.00 0.00 0.00 0.00 0.00	(190,650,825.44) 35,974.45 52,930.08 (3,897,442.48) 1,125,952.87	(19,735,176.59) 39,879.58 130,060.50 (1,941,130.66) 2,233,518.42
Apr-11 May-11 Jun-11 Jul-11 Aug-11 Sep-11 Oct-11	72,688,244 60,902,854 52,597,908 48,777,799 54,638,457 54,146,196 52,585,712 56,921,149	699.2 444.6 221.9 99.4 14.0 24.2 129.6 269.5	- 3.2 2.7 73.6 35.4 11.0	1.00 1.00 1.00 - - - 1.00 1.00	31.00 30.00 31.00 30.00 31.00 31.00 31.00 30.00 31.00	624,985 672,796 720,608 768,419 816,230 864,041 911,852	33,047 33,047 33,046 33,056 33,071 33,098 33,126 33,143	60,708,884 54,038,556 50,424,447 55,206,128 51,989,559 49,050,404 55,027,120	-450,055 -193,970 1,440,648 1,646,648 567,671 -2,156,637 -3,535,308 -1,894,029	-0.3% 2.7% 3.4% 1.0% -4.0% -6.7% -3.3%	Heating Degree Days Cooling Degree Days Spring Fall Flag Number of Days in Month CDM Activity	(105,193,001.01) 37,927.02 91,495.29 (2,919,286.57) 1,679,735.65 (4.04)	Standard Error 43,134,802.96 985.56 19,465.77 493,723.81 279,521.64 0.55	(2.44) 38.48 4.70 (5.91) 6.01 (7.35)	0.02 0.00 0.00 0.00 0.00 0.00	(190,650,825.44) 35,974.45 52,930.08 (3,897,442.48) 1,125,952.87 (5.13)	(19,735,176.59) 39,879.58 130,060.50 (1,941,130.66) 2,233,518.42 (2.95)
Apr-11 May-11 Jun-11 Jul-11 Aug-11 Sep-11 Oct-11 Nov-11	72,688,244 60,902,854 52,597,908 48,777,799 54,638,457 54,146,196 52,585,712 56,921,149 61,640,573	699.2 444.6 221.9 99.4 14.0 24.2 129.6 269.5 428.9	- 3.2 2.7 73.6 35.4 11.0	1.00 1.00 1.00 - - - 1.00 1.00	31.00 30.00 31.00 30.00 31.00 31.00 30.00 31.00 30.00	624,985 672,796 720,608 768,419 816,230 864,041 911,852 959,663	33,047 33,047 33,046 33,056 33,071 33,098 33,126 33,143 33,199	60,708,884 54,038,556 50,424,447 55,206,128 51,989,559 49,050,404 55,027,120 59,238,749	-450,055 -193,970 1,440,648 1,646,648 567,671 -2,156,637 -3,535,308 -1,894,029 -2,401,824	-0.3% 2.7% 3.4% 1.0% -4.0% -6.7% -3.3% -3.9%	Heating Degree Days Cooling Degree Days Spring Fall Flag Number of Days in Month	(105,193,001.01) 37,927.02 91,495.29 (2,919,286.57) 1,679,735.65	Standard Error 43,134,802.96 985.56 19,465.77 493,723.81 279,521.64	(2.44) 38.48 4.70 (5.91) 6.01	0.02 0.00 0.00 0.00 0.00 0.00	(190,650,825.44) 35,974.45 52,930.08 (3,897,442.48) 1,125,952.87	(19,735,176.59) 39,879.58 130,060.50 (1,941,130.66) 2,233,518.42
Apr-11 May-11 Jun-11 Jul-11 Aug-11 Sep-11 Oct-11 Nov-11 Dec-11	72,688,244 60,902,854 52,597,908 48,777,799 54,638,457 54,146,196 52,585,712 56,921,149 61,640,573 73,819,284	699.2 444.6 221.9 99.4 14.0 24.2 129.6 269.5 428.9 650.4	- 3.2 2.7 73.6 35.4 11.0 1.5	1.00 1.00 1.00 - - - 1.00 1.00	31.00 30.00 31.00 30.00 31.00 31.00 31.00 30.00 31.00 31.00 30.00	624,985 672,796 720,608 768,419 816,230 864,041 911,852 959,663 1,007,475	33,047 33,047 33,046 33,056 33,071 33,098 33,126 33,143 33,199 33,248	60,708,884 54,038,556 50,424,447 55,206,128 51,989,559 49,050,404 55,027,120 59,238,749 72,199,598	-450,055 -193,970 1,440,648 1,646,648 567,671 -2,156,637 -3,535,308 -1,894,029 -2,401,824 -1,619,686	-0.3% 2.7% 3.4% 1.0% -4.0% -6.7% -3.3% -3.9% -2.2%	Heating Degree Days Cooling Degree Days Spring Fall Flag Number of Days in Month CDM Activity	(105,193,001.01) 37,927.02 91,495.29 (2,919,286.57) 1,679,735.65 (4.04)	Standard Error 43,134,802.96 985.56 19,465.77 493,723.81 279,521.64 0.55	(2.44) 38.48 4.70 (5.91) 6.01 (7.35)	0.02 0.00 0.00 0.00 0.00 0.00	(190,650,825.44) 35,974.45 52,930.08 (3,897,442.48) 1,125,952.87 (5.13)	(19,735,176.59) 39,879.58 130,060.50 (1,941,130.66) 2,233,518.42 (2.95)
Apr-11 May-11 Jun-11 Jul-11 Aug-11 Sep-11 Oct-11 Nov-11	72,688,244 60,902,854 52,597,908 48,777,799 54,638,457 54,146,196 52,585,712 56,921,149 61,640,573 73,819,284 73,790,226	699.2 444.6 221.9 99.4 14.0 24.2 129.6 269.5 428.9	- 3.2 2.7 73.6 35.4 11.0	1.00 1.00 1.00 - - - 1.00 1.00	31.00 30.00 31.00 30.00 31.00 31.00 30.00 31.00 30.00	624,985 672,796 720,608 768,419 816,230 864,041 911,852 959,663 1,007,475 1,011,767	33,047 33,047 33,046 33,056 33,071 33,098 33,126 33,143 33,199 33,248 33,203	60,708,884 54,038,556 50,424,447 55,206,128 51,989,559 49,050,404 55,027,120 59,238,749 72,199,598 76,075,928	-450,055 -193,970 1,440,648 1,646,648 567,671 -2,156,637 -3,535,308 -1,894,029 -2,401,824 -1,619,686 2,285,702	-0.3% 2.7% 3.4% 1.0% -4.0% -6.7% -3.3% -3.9% -2.2% 3.1%	Heating Degree Days Cooling Degree Days Spring Fall Flag Number of Days in Month CDM Activity	(105,193,001.01) 37,927.02 91,495.29 (2,919,286.57) 1,679,735.65 (4.04)	Standard Error 43,134,802.96 985.56 19,465.77 493,723.81 279,521.64 0.55	(2.44) 38.48 4.70 (5.91) 6.01 (7.35)	0.02 0.00 0.00 0.00 0.00 0.00	(190,650,825.44) 35,974.45 52,930.08 (3,897,442.48) 1,125,952.87 (5.13)	(19,735,176.59) 39,879.58 130,060.50 (1,941,130.66) 2,233,518.42 (2.95)
Apr-11 May-11 Jun-11 Jul-11 Aug-11 Sep-11 Oct-11 Nov-11 Dec-11 Jan-12	72,688,244 60,902,854 52,597,908 48,777,799 54,638,457 54,146,196 52,585,712 56,921,149 61,640,573 73,819,284	699.2 444.6 221.9 99.4 14.0 24.2 129.6 269.5 428.9 650.4 756.8	- 3.2 2.7 73.6 35.4 11.0 1.5	1.00 1.00 1.00 - - - 1.00 1.00	31.00 30.00 31.00 30.00 31.00 31.00 30.00 31.00 30.00 31.00 31.00 31.00 29.00	624,985 672,796 720,608 768,419 816,230 864,041 911,852 959,663 1,007,475	33,047 33,047 33,046 33,056 33,071 33,098 33,126 33,143 33,199 33,248	60,708,884 54,038,556 50,424,447 55,206,128 51,989,559 49,050,404 55,027,120 59,238,749 72,199,598	-450,055 -193,970 1,440,648 1,646,648 567,671 -2,156,637 -3,535,308 -1,894,029 -2,401,824 -1,619,686	-0.3% 2.7% 3.4% 1.0% -4.0% -6.7% -3.3% -3.9% -2.2%	Heating Degree Days Cooling Degree Days Spring Fall Flag Number of Days in Month CDM Activity	(105,193,001.01) 37,927.02 91,495.29 (2,919,286.57) 1,679,735.65 (4.04)	Standard Error 43,134,802.96 985.56 19,465.77 493,723.81 279,521.64 0.55	(2.44) 38.48 4.70 (5.91) 6.01 (7.35)	0.02 0.00 0.00 0.00 0.00 0.00	(190,650,825.44) 35,974.45 52,930.08 (3,897,442.48) 1,125,952.87 (5.13)	(19,735,176.59) 39,879.58 130,060.50 (1,941,130.66) 2,233,518.42 (2.95)
Apr-11 May-11 Jun-11 Jul-11 Aug-11 Sep-11 Oct-11 Nov-11 Dec-11 Jan-12 Feb-12 Mar-12 Apr-12	72,688,244 60,902,854 52,597,908 48,777,799 54,638,457 54,146,196 52,585,712 56,921,149 61,640,573 73,819,284 73,790,226 68,046,427 64,860,708 55,490,558	699.2 444.6 221.9 99.4 14.0 24.2 129.6 269.5 428.9 650.4 756.8 622.6 479.7 437.5	- 3.2 2.7 73.6 35.4 11.0 1.5	1.00 1.00 1.00 - - 1.00 1.00 1.00 - - - 1.00	31.00 30.00 31.00 30.00 31.00 31.00 30.00 31.00 30.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00	624,985 672,796 720,608 768,419 816,230 864,041 911,852 959,663 1,007,475 1,016,060 1,020,352 1,024,645	33,047 33,047 33,046 33,056 33,071 33,098 33,126 33,143 33,199 33,248 33,203 33,203 33,203 33,203 33,203	60,708,884 54,038,556 50,424,447 55,206,128 51,989,559 49,050,404 55,027,120 59,238,749 72,199,598 76,075,928 67,609,292 62,612,347 59,336,782	-450,055 -193,970 1,440,648 1,646,648 567,671 -2,156,637 -3,535,308 -1,894,029 -2,401,824 -1,619,686 2,285,702 -437,135 -2,248,361 3,846,224	-0.3% 2.7% 3.4% 1.0% -4.0% -6.7% -3.3% -3.9% -2.2% 3.1% -0.6% -3.5% 6.9%	Heating Degree Days Cooling Degree Days Spring Fall Flag Number of Days in Month CDM Activity	(105,193,001.01) 37,927.02 91,495.29 (2,919,286.57) 1,679,735.65 (4.04)	Standard Error 43,134,802.96 985.56 19,465.77 493,723.81 279,521.64 0.55	(2.44) 38.48 4.70 (5.91) 6.01 (7.35)	0.02 0.00 0.00 0.00 0.00 0.00	(190,650,825.44) 35,974.45 52,930.08 (3,897,442.48) 1,125,952.87 (5.13)	(19,735,176.59) 39,879.58 130,060.50 (1,941,130.66) 2,233,518.42 (2.95)
Apr-11 May-11 Jun-11 Jul-11 Aug-11 Sep-11 Oct-11 Nov-11 Dec-11 Jan-12 Feb-12 Mar-12 Apr-12 May-12	72,688,244 60,902,854 52,597,908 48,777,799 54,638,457 54,146,196 52,585,712 56,921,149 61,640,573 73,819,284 73,790,226 68,046,427 64,860,708 55,490,558 50,211,578	699.2 444.6 221.9 99.4 14.0 24.2 129.6 269.5 428.9 650.4 756.8 622.6 479.7 437.5 94.4	- 3.2 2.7 73.6 35.4 11.0 1.5 	1.00 1.00 1.00 - - - 1.00 1.00 1.00 - - - 1.00 1.00	31.00 30.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00	624,985 672,796 720,608 768,419 816,230 864,041 911,852 959,663 1,007,475 1,011,767 1,016,060 1,020,352 1,024,645 1,028,937	33,047 33,047 33,046 33,056 33,071 33,098 33,126 33,143 33,199 33,248 33,203 33,203 33,203 33,203 33,203 33,210 33,210	60,708,884 54,038,556 50,424,447 55,206,128 51,989,559 49,050,404 55,027,120 59,238,749 72,199,598 76,075,928 67,609,292 62,612,347 59,336,782 48,754,960	-450,055 -193,970 1,440,648 1,646,648 567,671 -2,156,637 -3,535,308 -1,894,029 -2,401,824 -1,619,686 2,285,702 -437,135 -2,248,361 3,846,224 -1,456,618	-0.3% 2.7% 3.4% 1.0% -4.0% -6.7% -3.3% -3.9% -2.2% 3.1% -0.6% -3.5% 6.9% -2.9%	Heating Degree Days Cooling Degree Days Spring Fall Flag Number of Days in Month CDM Activity	(105,193,001.01) 37,927.02 91,495.29 (2,919,286.57) 1,679,735.65 (4.04)	Standard Error 43,134,802.96 985.56 19,465.77 493,723.81 279,521.64 0.55	(2.44) 38.48 4.70 (5.91) 6.01 (7.35)	0.02 0.00 0.00 0.00 0.00 0.00	(190,650,825.44) 35,974.45 52,930.08 (3,897,442.48) 1,125,952.87 (5.13)	(19,735,176.59) 39,879.58 130,060.50 (1,941,130.66) 2,233,518.42 (2.95)
Apr-11 May-11 Jun-11 Jul-11 Aug-11 Sep-11 Oct-11 Nov-11 Dec-11 Jan-12 Feb-12 Mar-12 Apr-12 May-12 Jun-12	72,688,244 60,902,854 52,597,908 48,777,799 54,638,457 54,146,196 52,585,712 56,921,149 61,640,573 73,819,284 73,790,226 68,046,427 64,860,708 55,490,558 50,211,578 50,441,593	699.2 444.6 221.9 99.4 14.0 24.2 129.6 269.5 428.9 650.4 756.8 622.6 479.7 437.5 94.4 38.5	- 3.2 2.7 73.6 35.4 11.0 1.5 	1.00 1.00 1.00 - - 1.00 1.00 1.00 - - - 1.00 1.00	31.00 30.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00	624,985 672,796 720,608 768,419 816,230 864,041 911,852 959,663 1,007,475 1,011,767 1,016,060 1,020,352 1,024,645 1,028,937 1,033,230	33,047 33,047 33,046 33,056 33,071 33,098 33,126 33,143 33,199 33,248 33,203 33,203 33,203 33,210 33,210 33,210	60,708,884 54,038,556 50,424,447 55,206,128 51,989,559 49,050,404 55,027,120 59,238,749 72,199,598 76,075,928 67,609,292 62,612,347 59,336,782 48,754,960 49,238,610	-450,055 -193,970 1,440,648 1,646,648 567,671 -2,156,637 -3,535,308 -1,894,029 -2,401,824 -1,619,686 2,285,702 -437,135 -2,248,361 3,846,224 -1,456,618 -1,202,983	-0.3% 2.7% 3.4% 1.0% -4.0% -6.7% -3.3% -3.9% -2.2% 3.1% -0.6% -3.5% 6.9% -2.9% -2.4%	Heating Degree Days Cooling Degree Days Spring Fall Flag Number of Days in Month CDM Activity	(105,193,001.01) 37,927.02 91,495.29 (2,919,286.57) 1,679,735.65 (4.04)	Standard Error 43,134,802.96 985.56 19,465.77 493,723.81 279,521.64 0.55	(2.44) 38.48 4.70 (5.91) 6.01 (7.35)	0.02 0.00 0.00 0.00 0.00 0.00	(190,650,825.44) 35,974.45 52,930.08 (3,897,442.48) 1,125,952.87 (5.13)	(19,735,176.59) 39,879.58 130,060.50 (1,941,130.66) 2,233,518.42 (2.95)
Apr-11 May-11 Jun-11 Jul-11 Aug-11 Sep-11 Oct-11 Nov-11 Dec-11 Jan-12 Feb-12 Mar-12 Apr-12 May-12 Jun-12 Jul-12 Jul-12	72,688,244 60,902,854 52,597,908 48,777,799 54,638,457 54,146,196 52,585,712 56,921,149 61,640,573 73,819,284 73,790,226 68,046,427 64,860,708 55,490,558 50,211,578 50,441,593 52,218,431	699.2 444.6 221.9 99.4 14.0 24.2 129.6 269.5 428.9 650.4 756.8 622.6 479.7 437.5 94.4 38.5 9.5	- 3.2 2.7 73.6 35.4 11.0 1.5 	1.00 1.00 1.00 - - 1.00 1.00 1.00 - - 1.00 1.00	31.00 30.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00	624,985 672,796 720,608 768,419 816,230 864,041 911,852 959,663 1,007,475 1,011,767 1,016,060 1,020,352 1,024,645 1,028,937 1,033,230 1,037,522	33,047 33,047 33,046 33,056 33,071 33,098 33,126 33,143 33,199 33,248 33,203 33,203 33,203 33,203 33,210 33,210 33,210 33,210 33,210 33,210	60,708,884 54,038,556 50,424,447 55,206,128 51,989,559 49,050,404 55,027,120 59,238,749 72,199,598 76,075,928 67,609,292 62,612,347 59,336,782 48,754,960 49,238,610 53,110,383	-450,055 -193,970 1,440,648 1,646,648 567,671 -2,156,637 -3,535,308 -1,894,029 -2,401,824 -1,619,686 2,285,702 -437,135 -2,248,361 3,846,224 -1,456,618 -1,202,983 891,952	-0.3% 2.7% 3.4% 1.0% -4.0% -6.7% -3.3% -3.9% -2.2% 3.1% -0.6% -3.5% 6.9% -2.9% -2.4% 1.7%	Heating Degree Days Cooling Degree Days Spring Fall Flag Number of Days in Month CDM Activity	(105,193,001.01) 37,927.02 91,495.29 (2,919,286.57) 1,679,735.65 (4.04)	Standard Error 43,134,802.96 985.56 19,465.77 493,723.81 279,521.64 0.55	(2.44) 38.48 4.70 (5.91) 6.01 (7.35)	0.02 0.00 0.00 0.00 0.00 0.00	(190,650,825.44) 35,974.45 52,930.08 (3,897,442.48) 1,125,952.87 (5.13)	(19,735,176.59) 39,879.58 130,060.50 (1,941,130.66) 2,233,518.42 (2.95)
Apr-11 May-11 Jun-11 Jul-11 Sep-11 Oct-11 Nov-11 Dec-11 Jan-12 Feb-12 Mar-12 Apr-12 Jun-12 Jun-12 Jun-12 Jul-12 Aug-12 Aug-12	72,688,244 60,902,854 52,597,908 48,777,799 54,638,457 54,146,196 52,585,712 56,921,149 61,640,573 73,819,284 73,790,226 68,046,427 64,860,708 55,490,558 50,211,578 50,441,593 52,218,431 51,797,361	699.2 444.6 221.9 99.4 14.0 24.2 129.6 269.5 428.9 650.4 756.8 622.6 479.7 437.5 94.4 38.5 9.5	- 3.2 2.7 73.6 35.4 11.0 1.5 	1.00 1.00 1.00 1.00 1.00 1.00 1.00	31.00 30.00 31.00	624,985 672,796 720,608 768,419 816,230 864,041 911,852 959,663 1,007,475 1,011,767 1,016,060 1,020,352 1,024,645 1,028,937 1,037,522 1,041,815	33,047 33,047 33,046 33,056 33,071 33,098 33,126 33,143 33,199 33,248 33,203 33,203 33,203 33,210 33,210 33,210 33,210 33,210 33,212 33,212	60,708,884 54,038,556 50,424,447 55,206,128 51,989,559 49,050,404 55,027,120 59,238,749 72,199,598 76,075,928 67,609,292 62,612,347 59,336,782 48,754,960 49,238,610 53,110,383 52,029,867	-450,055 -193,970 1,440,648 1,646,648 567,671 -2,156,637 -3,535,308 -1,894,029 -2,401,824 -1,619,686 2,285,702 -437,135 -2,248,361 3,846,224 -1,456,618 -1,202,983 891,952 232,506	-0.3% 2.7% 3.4% 1.0% -4.0% -6.7% -3.3% -3.9% -2.2% 3.1% -0.6% -3.5% 6.9% -2.9% -2.4% 1.7% 0.4%	Heating Degree Days Cooling Degree Days Spring Fall Flag Number of Days in Month CDM Activity	(105,193,001.01) 37,927.02 91,495.29 (2,919,286.57) 1,679,735.65 (4.04)	Standard Error 43,134,802.96 985.56 19,465.77 493,723.81 279,521.64 0.55	(2.44) 38.48 4.70 (5.91) 6.01 (7.35)	0.02 0.00 0.00 0.00 0.00 0.00	(190,650,825.44) 35,974.45 52,930.08 (3,897,442.48) 1,125,952.87 (5.13)	(19,735,176.59) 39,879.58 130,060.50 (1,941,130.66) 2,233,518.42 (2.95)
Apr-11 May-11 Jun-11 Jul-11 Aug-11 Sep-11 Oct-11 Nov-11 Dec-11 Jan-12 Feb-12 Mar-12 Apr-12 May-12 Jun-12 Jul-12 Jul-12	72,688,244 60,902,854 52,597,908 48,777,799 54,638,457 54,146,196 52,585,712 56,921,149 61,640,573 73,819,284 73,790,226 68,046,427 64,860,708 55,490,558 50,211,578 50,441,593 52,218,431	699.2 444.6 221.9 99.4 14.0 24.2 129.6 269.5 428.9 650.4 756.8 622.6 479.7 437.5 94.4 38.5 9.5	- 3.2 2.7 73.6 35.4 11.0 1.5 	1.00 1.00 1.00 - - 1.00 1.00 1.00 - - 1.00 1.00	31.00 30.00 31.00	624,985 672,796 720,608 768,419 816,230 864,041 911,852 959,663 1,007,475 1,011,767 1,016,060 1,020,352 1,024,645 1,028,937 1,033,230 1,037,522	33,047 33,047 33,046 33,056 33,071 33,098 33,126 33,143 33,199 33,248 33,203 33,203 33,203 33,203 33,210 33,210 33,210 33,210 33,210 33,210	60,708,884 54,038,556 50,424,447 55,206,128 51,989,559 49,050,404 55,027,120 59,238,749 72,199,598 76,075,928 67,609,292 62,612,347 59,336,782 48,754,960 49,238,610 53,110,383	-450,055 -193,970 1,440,648 1,646,648 567,671 -2,156,637 -3,535,308 -1,894,029 -2,401,824 -1,619,686 2,285,702 -437,135 -2,248,361 3,846,224 -1,456,618 -1,202,983 891,952	-0.3% 2.7% 3.4% 1.0% -4.0% -6.7% -3.3% -3.9% -2.2% 3.1% -0.6% -3.5% 6.9% -2.9% -2.4% 1.7%	Heating Degree Days Cooling Degree Days Spring Fall Flag Number of Days in Month CDM Activity	(105,193,001.01) 37,927.02 91,495.29 (2,919,286.57) 1,679,735.65 (4.04)	Standard Error 43,134,802.96 985.56 19,465.77 493,723.81 279,521.64 0.55	(2.44) 38.48 4.70 (5.91) 6.01 (7.35)	0.02 0.00 0.00 0.00 0.00 0.00	(190,650,825.44) 35,974.45 52,930.08 (3,897,442.48) 1,125,952.87 (5.13)	(19,735,176.59) 39,879.58 130,060.50 (1,941,130.66) 2,233,518.42 (2.95)
Apr-11 May-11 Jun-11 Jul-11 Aug-11 Sep-11 Oct-11 Nov-11 Dec-11 Jan-12 Feb-12 Mar-12 Apr-12 Jun-12 Jun-12 Jul-12 Jul-12 Aug-12 Sep-12 Oct-12 Nov-12	72,688,244 60,902,854 52,597,908 48,777,799 54,638,457 54,146,196 52,585,712 56,921,149 61,640,573 73,819,284 73,790,226 68,046,427 64,860,708 55,490,558 50,211,578 50,441,593 52,218,431 51,797,361 49,181,637 55,200,719 63,048,824	699.2 444.6 221.9 99.4 14.0 24.2 129.6 269.5 428.9 650.4 756.8 622.6 479.7 437.5 94.4 38.5 9.5 34.3 181.9 299.6 426.4	- 3.2 2.7 73.6 35.4 11.0 1.5 	1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00	31.00 30.00 31.00	624,985 672,796 720,608 768,419 816,230 864,041 911,852 959,663 1,007,475 1,011,767 1,016,060 1,020,352 1,024,645 1,028,937 1,033,230 1,037,522 1,041,815 1,046,107 1,050,400 1,054,692	33,047 33,047 33,046 33,056 33,071 33,098 33,126 33,143 33,199 33,248 33,203 33,203 33,210	60,708,884 54,038,556 50,424,447 55,206,128 51,989,559 49,050,404 55,027,120 59,238,749 72,199,598 76,075,928 67,609,292 62,612,347 59,336,782 48,754,960 49,238,610 53,110,383 52,029,867 50,047,066 55,193,995 58,306,046	-450,055 -193,970 1,440,648 1,646,648 567,671 -2,156,637 -3,535,308 -1,894,029 -2,401,824 -1,619,686 2,285,702 -437,135 -2,248,361 3,846,224 -1,456,618 -1,202,983 891,952 232,506 865,429 -6,724 -4,742,778	-0.3% 2.7% 3.4% 1.0% -4.0% -6.7% -3.3% -3.9% -2.2% 3.1% -0.6% -3.5% 6.9% -2.4% 1.7% 0.4% 1.8% 0.0% -7.5%	Heating Degree Days Cooling Degree Days Spring Fall Flag Number of Days in Month CDM Activity	(105,193,001.01) 37,927.02 91,495.29 (2,919,286.57) 1,679,735.65 (4.04)	Standard Error 43,134,802.96 985.56 19,465.77 493,723.81 279,521.64 0.55	(2.44) 38.48 4.70 (5.91) 6.01 (7.35)	0.02 0.00 0.00 0.00 0.00 0.00	(190,650,825.44) 35,974.45 52,930.08 (3,897,442.48) 1,125,952.87 (5.13)	(19,735,176.59) 39,879.58 130,060.50 (1,941,130.66) 2,233,518.42 (2.95)
Apr-11 May-11 Jun-11 Jul-11 Aug-11 Sep-11 Oct-11 Nov-11 Dec-11 Jan-12 Feb-12 Mar-12 Apr-12 Jun-12 Jun-12 Jun-12 Jun-12 Jun-12 Jun-12 Jun-12 Aug-12 Aug-12 Aug-12 Aug-12 Aug-12 Dec-12 Nov-12 Dec-12	72,688,244 60,902,854 52,597,908 48,777,799 54,638,457 54,146,196 52,585,712 56,921,149 61,640,573 73,819,284 73,790,226 68,046,427 64,860,708 55,490,558 50,211,578 50,441,593 52,218,431 51,797,361 49,181,637 55,200,719 63,048,824 72,665,451	699.2 444.6 221.9 99.4 14.0 24.2 129.6 650.4 756.8 622.6 479.7 437.5 94.4 38.5 9.5 34.3 181.9 299.6 426.4 445.9	- 3.2 2.7 73.6 35.4 11.0 1.5 	1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00	31.00 30.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 29.00 31.00 30.00 31.00 30.00 31.00 30.00 31.00 30.00 31.00 30.00 31.00 30.00 31.00	624,985 672,796 720,608 768,419 816,230 864,041 911,852 959,663 1,007,475 1,011,767 1,016,060 1,020,352 1,024,645 1,028,937 1,033,230 1,037,522 1,041,815 1,046,107 1,050,400 1,054,692 1,058,984	33,047 33,047 33,046 33,056 33,071 33,098 33,126 33,143 33,199 33,248 33,203 33,203 33,203 33,210 33,210 33,210 33,212 33,212 33,212 33,212 33,055 33,055	60,708,884 54,038,556 50,424,447 55,206,128 51,989,559 49,050,404 55,027,120 59,238,749 72,199,598 76,075,928 67,609,292 62,612,347 59,336,782 48,754,960 49,238,610 53,110,383 52,029,867 50,047,066 55,193,995 58,306,046 63,627,286	-450,055 -193,970 1,440,648 1,646,648 567,671 -2,156,637 -3,535,308 -1,894,029 -2,401,824 -1,619,686 2,285,702 -437,135 -2,248,361 3,846,224 -1,456,618 -1,202,983 891,952 232,506 865,429 -6,724 -4,742,778 -9,038,165	-0.3% 2.7% 3.4% 1.0% -4.0% -6.7% -3.3% -3.9% -2.2% 3.1% -0.6% -3.5% 6.9% -2.9% -2.4% 1.7% 0.4% 1.8% 0.0% -7.5% -12.4%	Heating Degree Days Cooling Degree Days Spring Fall Flag Number of Days in Month CDM Activity	(105,193,001.01) 37,927.02 91,495.29 (2,919,286.57) 1,679,735.65 (4.04)	Standard Error 43,134,802.96 985.56 19,465.77 493,723.81 279,521.64 0.55	(2.44) 38.48 4.70 (5.91) 6.01 (7.35)	0.02 0.00 0.00 0.00 0.00 0.00	(190,650,825.44) 35,974.45 52,930.08 (3,897,442.48) 1,125,952.87 (5.13)	(19,735,176.59) 39,879.58 130,060.50 (1,941,130.66) 2,233,518.42 (2.95)
Apr-11 May-11 Jun-11 Jul-11 Aug-11 Sep-11 Oct-11 Nov-11 Dec-11 Jan-12 Feb-12 Mar-12 Apr-12 Jul-12 Jul-12 Jul-12 Sep-112 Oct-12 Nov-12 Dec-12 Jan-13	72,688,244 60,902,854 52,597,908 48,777,799 54,638,457 54,146,196 52,585,712 56,921,149 61,640,573 73,819,284 73,790,226 68,046,427 64,860,708 55,490,558 50,211,578 50,441,593 52,218,431 51,797,361 49,181,637 55,200,719 63,048,824 72,665,451 77,430,385	699.2 444.6 221.9 99.4 14.0 24.2 129.6 269.5 428.9 650.4 756.8 622.6 479.7 437.5 94.4 38.5 9.5 34.3 181.9 299.6 426.4 445.9 598.5	- 3.2 2.7 73.6 35.4 11.0 1.5 	1.00 1.00 1.00 1.00 1.00 1.00 1.00	31.00 30.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 31.00 29.00 31.00 30.00 31.00 30.00 31.00 30.00 31.00 30.00 31.00 30.00 31.00 30.00 31.00 30.00 31.00 30.00 31.00 30.00 31.00	624,985 672,796 720,608 768,419 816,230 864,041 911,852 959,663 1,007,475 1,016,060 1,020,352 1,024,645 1,028,937 1,033,230 1,037,522 1,041,815 1,046,107 1,050,400 1,054,692 1,058,984 1,077,123	33,047 33,047 33,046 33,056 33,071 33,098 33,126 33,143 33,199 33,248 33,203 33,203 33,210 33,210 33,210 33,212 33,212 33,212 33,212 33,055 33,055 33,055	60,708,884 54,038,556 50,424,447 55,206,128 51,989,559 49,050,404 55,027,120 59,238,749 72,199,598 76,075,928 67,609,292 62,612,347 59,336,782 48,754,960 49,238,610 53,110,383 52,029,867 50,047,066 55,193,995 58,306,046 63,627,286 70,132,217	-450,055 -193,970 1,440,648 1,646,648 567,671 -2,156,637 -3,535,308 -1,894,029 -2,401,824 -1,619,686 2,285,702 -437,135 -2,248,361 3,846,224 -1,456,618 -1,202,983 891,952 232,506 865,429 -6,724 -4,742,778 -9,038,165 -7,298,168	-0.3% 2.7% 3.4% 1.0% -4.0% -6.7% -3.3% -3.9% -2.2% 3.1% -0.6% -3.5% 6.9% -2.9% -2.4% 1.7% 0.4% 1.8% 0.0% -7.5% -12.4% -9.4%	Heating Degree Days Cooling Degree Days Spring Fall Flag Number of Days in Month CDM Activity	(105,193,001.01) 37,927.02 91,495.29 (2,919,286.57) 1,679,735.65 (4.04)	Standard Error 43,134,802.96 985.56 19,465.77 493,723.81 279,521.64 0.55	(2.44) 38.48 4.70 (5.91) 6.01 (7.35)	0.02 0.00 0.00 0.00 0.00 0.00	(190,650,825.44) 35,974.45 52,930.08 (3,897,442.48) 1,125,952.87 (5.13)	(19,735,176.59) 39,879.58 130,060.50 (1,941,130.66) 2,233,518.42 (2.95)
Apr-11 May-11 Jun-11 Jun-11 Sep-11 Oct-11 Nov-11 Dec-11 Jan-12 Feb-12 Mar-12 Apr-12 Jun-12 Jul-12 Jul-12 Aug-12 Sep-12 Oct-12 Nov-12 Dec-12 Dec-12 Jan-13 Feb-13	72,688,244 60,902,854 52,597,908 48,777,799 54,638,457 54,146,196 52,585,712 56,921,149 61,640,573 73,819,284 73,790,226 68,046,427 64,860,708 55,490,558 50,211,578 50,441,593 52,218,431 51,797,361 49,181,637 55,200,719 63,048,824 72,665,451 77,430,385 69,794,850	699.2 444.6 221.9 99.4 14.0 24.2 129.6 269.5 428.9 650.4 756.8 622.6 479.7 437.5 94.4 38.5 9.5 34.3 181.9 299.6 426.4 445.9 598.5 618.9	- 3.2 2.7 73.6 35.4 11.0 1.5 	1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00	31.00 30.00 31	624,985 672,796 720,608 768,419 816,230 864,041 911,852 959,663 1,007,475 1,016,060 1,020,352 1,024,645 1,028,937 1,033,230 1,037,522 1,041,815 1,046,107 1,050,400 1,058,984 1,077,123 1,095,261	33,047 33,047 33,046 33,056 33,071 33,098 33,126 33,143 33,199 33,248 33,203 33,203 33,203 33,210 33,210 33,210 33,212 33,212 33,212 33,055 33,055 33,055 33,066 33,306	60,708,884 54,038,556 50,424,447 55,206,128 51,989,559 49,050,404 55,027,120 59,238,749 72,199,598 76,075,928 67,609,292 62,612,347 59,336,782 48,754,960 49,238,610 53,110,383 52,029,867 50,047,066 55,193,995 58,306,046 63,627,286 70,132,217 65,793,369	-450,055 -193,970 1,440,648 1,646,648 567,671 -2,156,637 -3,535,308 -1,894,029 -2,401,824 -1,619,686 2,285,702 -437,135 -2,248,361 3,846,224 -1,456,618 -1,202,983 891,952 232,506 865,429 -6,724 -4,742,778 -9,038,165 -7,298,168 -4,001,481	-0.3% 2.7% 3.4% 1.0% -4.0% -6.7% -3.3% -3.9% -2.2% 3.1% -0.6% -3.5% 6.9% -2.9% -2.4% 1.7% 0.4% 1.8% 0.0% -7.5% -12.4% -9.4% -5.7%	Heating Degree Days Cooling Degree Days Spring Fall Flag Number of Days in Month CDM Activity	(105,193,001.01) 37,927.02 91,495.29 (2,919,286.57) 1,679,735.65 (4.04)	Standard Error 43,134,802.96 985.56 19,465.77 493,723.81 279,521.64 0.55	(2.44) 38.48 4.70 (5.91) 6.01 (7.35)	0.02 0.00 0.00 0.00 0.00 0.00	(190,650,825.44) 35,974.45 52,930.08 (3,897,442.48) 1,125,952.87 (5.13)	(19,735,176.59) 39,879.58 130,060.50 (1,941,130.66) 2,233,518.42 (2.95)
Apr-11 May-11 Jun-11 Jun-11 Sep-11 Oct-11 Nov-11 Dec-11 Jan-12 Feb-12 Mar-12 Apr-12 May-12 Jun-12 Jun-12 Jun-12 Jun-12 Jun-12 Jun-12 Jun-12 Aug-12 Sep-12 Oct-12 Nov-12 Dec-12 Jan-13 Feb-13 Mar-13	72,688,244 60,902,854 52,597,908 48,777,799 54,638,457 54,146,196 52,585,712 56,921,149 61,640,573 73,819,284 73,790,226 68,046,427 64,860,708 55,490,558 50,211,578 50,441,593 52,218,431 51,797,361 49,181,637 55,200,719 63,048,824 72,665,451 77,430,385 69,794,850 69,264,159	699.2 444.6 221.9 99.4 14.0 24.2 129.6 269.5 428.9 650.4 756.8 622.6 479.7 437.5 94.4 38.5 9.5 34.3 181.9 299.6 426.4 445.9 598.5 618.9 651.4	- 3.2 2.7 73.6 35.4 11.0 1.5 	1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00	31.00 30.00 31	624,985 672,796 720,608 768,419 816,230 864,041 911,852 959,663 1,007,475 1,011,767 1,016,060 1,020,352 1,024,645 1,028,937 1,037,522 1,041,815 1,046,107 1,050,400 1,054,692 1,058,984 1,077,123 1,095,261 1,113,399	33,047 33,047 33,046 33,056 33,071 33,098 33,126 33,143 33,199 33,248 33,203 33,203 33,203 33,210 33,210 33,210 33,212 33,212 33,212 33,212 33,055 33,055 33,055 33,306 33,306 33,306	60,708,884 54,038,556 50,424,447 55,206,128 51,989,559 49,050,404 55,027,120 59,238,749 72,199,598 76,075,928 67,609,292 62,612,347 59,336,782 48,754,960 49,238,610 53,110,383 52,029,867 50,047,066 55,193,995 58,306,046 63,627,286 70,132,217 65,793,369 69,072,565	-450,055 -193,970 1,440,648 1,646,648 567,671 -2,156,637 -3,535,308 -1,894,029 -2,401,824 -1,619,686 2,285,702 -437,135 -2,248,361 3,846,224 -1,456,618 -1,202,983 891,952 232,506 865,429 -6,724 -4,742,778 -9,038,165 -7,298,168 -4,001,481 -191,594	-0.3% 2.7% 3.4% 1.0% -4.0% -6.7% -3.3% -3.9% -2.2% 3.1% -0.6% -3.5% 6.9% -2.4% 1.7% 0.4% 1.8% 0.0% -7.5% -12.4% -9.4% -5.7% -0.3%	Heating Degree Days Cooling Degree Days Spring Fall Flag Number of Days in Month CDM Activity	(105,193,001.01) 37,927.02 91,495.29 (2,919,286.57) 1,679,735.65 (4.04)	Standard Error 43,134,802.96 985.56 19,465.77 493,723.81 279,521.64 0.55	(2.44) 38.48 4.70 (5.91) 6.01 (7.35)	0.02 0.00 0.00 0.00 0.00 0.00	(190,650,825.44) 35,974.45 52,930.08 (3,897,442.48) 1,125,952.87 (5.13)	(19,735,176.59) 39,879.58 130,060.50 (1,941,130.66) 2,233,518.42 (2.95)
Apr-11 May-11 Jun-11 Jun-11 Sep-11 Oct-11 Nov-11 Dec-11 Jan-12 Feb-12 Mar-12 Apr-12 Jun-12 Jul-12 Jul-12 Aug-12 Sep-12 Oct-12 Nov-12 Dec-12 Dec-12 Jan-13 Feb-13	72,688,244 60,902,854 52,597,908 48,777,799 54,638,457 54,146,196 52,585,712 56,921,149 61,640,573 73,819,284 73,790,226 68,046,427 64,860,708 55,490,558 50,211,578 50,441,593 52,218,431 51,797,361 49,181,637 55,200,719 63,048,824 72,665,451 77,430,385 69,794,850	699.2 444.6 221.9 99.4 14.0 24.2 129.6 269.5 428.9 650.4 756.8 622.6 479.7 437.5 94.4 38.5 9.5 34.3 181.9 299.6 426.4 445.9 598.5 618.9	- 3.2 2.7 73.6 35.4 11.0 1.5 	1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00	31.00 30.00 31	624,985 672,796 720,608 768,419 816,230 864,041 911,852 959,663 1,007,475 1,016,060 1,020,352 1,024,645 1,028,937 1,033,230 1,037,522 1,041,815 1,046,107 1,050,400 1,058,984 1,077,123 1,095,261	33,047 33,047 33,046 33,056 33,071 33,098 33,126 33,143 33,199 33,248 33,203 33,203 33,203 33,210 33,210 33,210 33,212 33,212 33,212 33,055 33,055 33,055 33,066 33,306	60,708,884 54,038,556 50,424,447 55,206,128 51,989,559 49,050,404 55,027,120 59,238,749 72,199,598 76,075,928 67,609,292 62,612,347 59,336,782 48,754,960 49,238,610 53,110,383 52,029,867 50,047,066 55,193,995 58,306,046 63,627,286 70,132,217 65,793,369	-450,055 -193,970 1,440,648 1,646,648 567,671 -2,156,637 -3,535,308 -1,894,029 -2,401,824 -1,619,686 2,285,702 -437,135 -2,248,361 3,846,224 -1,456,618 -1,202,983 891,952 232,506 865,429 -6,724 -4,742,778 -9,038,165 -7,298,168 -4,001,481	-0.3% 2.7% 3.4% 1.0% -4.0% -6.7% -3.3% -3.9% -2.2% 3.1% -0.6% -3.5% 6.9% -2.9% -2.4% 1.7% 0.4% 1.8% 0.0% -7.5% -12.4% -9.4% -5.7%	Heating Degree Days Cooling Degree Days Spring Fall Flag Number of Days in Month CDM Activity	(105,193,001.01) 37,927.02 91,495.29 (2,919,286.57) 1,679,735.65 (4.04)	Standard Error 43,134,802.96 985.56 19,465.77 493,723.81 279,521.64 0.55	(2.44) 38.48 4.70 (5.91) 6.01 (7.35)	0.02 0.00 0.00 0.00 0.00 0.00	(190,650,825.44) 35,974.45 52,930.08 (3,897,442.48) 1,125,952.87 (5.13)	(19,735,176.59) 39,879.58 130,060.50 (1,941,130.66) 2,233,518.42 (2.95)
Apr-11 May-11 Jul-11 Jul-11 Sep-11 Oct-11 Nov-11 Dec-11 Jan-12 Feb-12 Mar-12 Apr-12 Jul-12 Jul-12 Jul-12 Jul-12 Jul-12 Jul-12 Jul-12 Jul-12 Aug-13 Aug-13 Apr-13 May-13 Jun-13	72,688,244 60,902,854 52,597,908 48,777,799 54,638,457 54,146,196 52,585,712 56,921,149 61,640,573 73,819,284 73,790,226 68,046,427 64,860,708 55,490,558 50,211,578 50,441,593 52,218,431 51,797,361 49,181,637 55,200,719 63,048,824 72,665,451 77,430,385 69,794,850 69,264,159 62,490,524 51,260,742 48,246,051	699.2 444.6 221.9 99.4 14.0 24.2 129.6 269.5 428.9 650.4 756.8 622.6 479.7 437.5 94.4 38.5 9.5 34.3 181.9 299.6 426.4 445.9 598.5 618.9 651.4	- 3.2 2.7 73.6 35.4 11.0 1.5 	1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00	31.00 30.00 31	624,985 672,796 720,608 768,419 816,230 864,041 911,852 959,663 1,007,475 1,011,767 1,016,060 1,020,352 1,024,645 1,028,937 1,037,522 1,041,815 1,046,107 1,050,400 1,054,692 1,058,984 1,077,123 1,095,261 1,113,399 1,131,537	33,047 33,047 33,046 33,056 33,071 33,098 33,126 33,143 33,199 33,248 33,203 33,203 33,210 33,210 33,210 33,212 33,212 33,212 33,055 33,055 33,055 33,306 33,306 33,306 33,306	60,708,884 54,038,556 50,424,447 55,206,128 51,989,559 49,050,404 55,027,120 59,238,749 72,199,598 76,075,928 67,609,292 62,612,347 59,336,782 48,754,960 49,238,610 53,110,383 52,029,867 50,047,066 55,193,995 58,306,046 63,627,286 70,132,217 65,793,369 69,072,565 56,502,821	-450,055 -193,970 1,440,648 1,646,648 567,671 -2,156,637 -3,535,308 -1,894,029 -2,401,824 -1,619,686 2,285,702 -437,135 -2,248,361 3,846,224 -1,456,618 -1,202,983 891,952 232,506 865,429 -6,724 -4,742,778 -9,038,165 -7,298,168 -4,001,481 -191,594 -5,987,703	-0.3% 2.7% 3.4% 1.0% -4.0% -6.7% -3.3% -2.2% 3.1% -0.6% -3.5% 6.9% -2.4% 1.7% 0.4% 1.8% 0.0% -7.5% -12.4% -9.4% -5.7% -0.3% -9.6% 1.0% 4.7%	Heating Degree Days Cooling Degree Days Spring Fall Flag Number of Days in Month CDM Activity	(105,193,001.01) 37,927.02 91,495.29 (2,919,286.57) 1,679,735.65 (4.04)	Standard Error 43,134,802.96 985.56 19,465.77 493,723.81 279,521.64 0.55	(2.44) 38.48 4.70 (5.91) 6.01 (7.35)	0.02 0.00 0.00 0.00 0.00 0.00	(190,650,825.44) 35,974.45 52,930.08 (3,897,442.48) 1,125,952.87 (5.13)	(19,735,176.59) 39,879.58 130,060.50 (1,941,130.66) 2,233,518.42 (2.95)
Apr-11 May-11 Jun-11 Jul-11 Aug-11 Sep-11 Oct-11 Nov-11 Dec-11 Jan-12 Feb-12 Mar-12 Apr-12 Jun-12 Jul-12 Jul-12 Jul-12 Jul-12 Aug-12 Jun-12 Jul-13 Feb-13 Mar-13 Apr-13 Apr-13 May-13 Jun-13 Jul-13	72,688,244 60,902,854 52,597,908 48,777,799 54,638,457 54,146,196 52,585,712 56,921,149 61,640,573 73,819,284 73,790,226 68,046,427 64,860,708 55,490,558 50,211,578 50,441,593 52,218,431 51,797,361 49,181,637 55,200,719 63,048,824 72,665,451 77,430,385 69,794,850 69,264,159 62,490,524 51,260,742 48,246,051 52,370,705	699.2 444.6 221.9 99.4 14.0 24.2 129.6 269.5 428.9 650.4 756.8 622.6 479.7 437.5 94.4 38.5 9.5 34.3 181.9 299.6 426.4 445.9 598.5 618.9 651.4 367.2 193.0 106.2 45.0	- 3.2 2.7 73.6 35.4 11.0 1.5 	1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00	31.00 30.00 31.00	624,985 672,796 720,608 768,419 816,230 864,041 911,852 959,663 1,007,475 1,011,767 1,016,060 1,020,352 1,024,645 1,028,937 1,033,230 1,037,522 1,041,815 1,046,107 1,050,400 1,054,692 1,058,984 1,077,123 1,095,261 1,113,399 1,131,537 1,149,676 1,167,814 1,185,952	33,047 33,047 33,046 33,056 33,071 33,098 33,126 33,143 33,199 33,248 33,203 33,203 33,210 33,210 33,210 33,210 33,212 33,212 33,212 33,055 33,055 33,065 33,306 33,306 33,306 33,306 33,394 33,294 33,294 33,294	60,708,884 54,038,556 50,424,447 55,206,128 51,989,559 49,050,404 55,027,120 59,238,749 72,199,598 67,609,292 62,612,347 59,336,782 48,754,960 49,238,610 53,110,383 52,029,867 50,047,066 55,193,995 58,306,046 63,627,286 70,132,217 65,793,369 69,072,565 56,502,821 51,776,804 50,510,993 53,822,796	-450,055 -193,970 1,440,648 1,646,648 567,671 -2,156,637 -3,535,308 -1,894,029 -2,401,824 -1,619,686 2,285,702 -437,135 -2,248,361 3,846,224 -1,456,618 -1,202,983 891,952 232,506 865,429 -6,724 -4,742,778 -9,038,165 -7,298,168 -4,001,481 -191,594 -5,987,703 516,062 2,264,942 1,452,091	-0.3% 2.7% 3.4% 1.0% -4.0% -6.7% -3.3% -3.9% -2.2% 3.1% -0.6% -3.5% 6.9% -2.4% 1.7% 0.4% 1.8% 0.0% -7.5% -12.4% -9.4% -5.7% -0.3% -9.6% 1.0% 4.7% 2.8%	Heating Degree Days Cooling Degree Days Spring Fall Flag Number of Days in Month CDM Activity	(105,193,001.01) 37,927.02 91,495.29 (2,919,286.57) 1,679,735.65 (4.04)	Standard Error 43,134,802.96 985.56 19,465.77 493,723.81 279,521.64 0.55	(2.44) 38.48 4.70 (5.91) 6.01 (7.35)	0.02 0.00 0.00 0.00 0.00 0.00	(190,650,825.44) 35,974.45 52,930.08 (3,897,442.48) 1,125,952.87 (5.13)	(19,735,176.59) 39,879.58 130,060.50 (1,941,130.66) 2,233,518.42 (2.95)
Apr-11 May-11 Jun-11 Jul-11 Aug-11 Sep-11 Oct-11 Nov-11 Dec-11 Jan-12 Feb-12 Mar-12 Apr-12 Jun-12 Jun-12 Jun-12 Jun-12 Jun-12 Jun-12 Jun-13 Feb-13 Mar-13 Mar-13 May-13 Jun-13	72,688,244 60,902,854 52,597,908 48,777,799 54,638,457 54,146,196 52,585,712 56,921,149 61,640,573 73,819,284 73,790,226 68,046,427 64,860,708 55,490,558 50,211,578 50,441,593 52,218,431 51,797,361 49,181,637 55,200,719 63,048,824 72,665,451 77,430,385 69,794,850 69,264,159 62,490,524 51,260,742 48,246,051	699.2 444.6 221.9 99.4 14.0 24.2 129.6 269.5 428.9 650.4 756.8 622.6 479.7 437.5 94.4 38.5 9.5 34.3 181.9 299.6 426.4 445.9 598.5 618.9 651.4 367.2 193.0 106.2 45.0	- 3.2 2.7 73.6 35.4 11.0 1.5 	1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00	31.00 30.00 31.00	624,985 672,796 720,608 768,419 816,230 864,041 911,852 959,663 1,007,475 1,011,767 1,016,060 1,020,352 1,024,645 1,028,937 1,033,230 1,037,522 1,046,107 1,050,400 1,054,692 1,058,984 1,077,123 1,095,261 1,113,399 1,131,537 1,149,676 1,167,814	33,047 33,047 33,046 33,056 33,071 33,098 33,126 33,143 33,199 33,248 33,203 33,203 33,210 33,210 33,210 33,212 33,212 33,212 33,055 33,055 33,055 33,306 33,306 33,306 33,294 33,294	60,708,884 54,038,556 50,424,447 55,206,128 51,989,559 49,050,404 55,027,120 59,238,749 72,199,598 76,075,928 67,609,292 62,612,347 59,336,782 48,754,960 49,238,610 53,110,383 52,029,867 50,047,066 55,193,995 58,306,046 63,627,286 70,132,217 65,793,369 69,072,565 56,502,821 51,776,804 50,510,993	-450,055 -193,970 1,440,648 1,646,648 567,671 -2,156,637 -3,535,308 -1,894,029 -2,401,824 -1,619,686 2,285,702 -437,135 -2,248,361 3,846,224 -1,456,618 -1,202,983 891,952 232,506 865,429 -6,724 -4,742,778 -9,038,165 -7,298,168 -4,001,481 -191,594 -5,987,703 516,062 2,264,942	-0.3% 2.7% 3.4% 1.0% -4.0% -6.7% -3.3% -2.2% 3.1% -0.6% -3.5% 6.9% -2.4% 1.7% 0.4% 1.8% 0.0% -7.5% -12.4% -9.4% -5.7% -0.3% -9.6% 1.0% 4.7%	Heating Degree Days Cooling Degree Days Spring Fall Flag Number of Days in Month CDM Activity	(105,193,001.01) 37,927.02 91,495.29 (2,919,286.57) 1,679,735.65 (4.04)	Standard Error 43,134,802.96 985.56 19,465.77 493,723.81 279,521.64 0.55	(2.44) 38.48 4.70 (5.91) 6.01 (7.35)	0.02 0.00 0.00 0.00 0.00 0.00	(190,650,825.44) 35,974.45 52,930.08 (3,897,442.48) 1,125,952.87 (5.13)	(19,735,176.59) 39,879.58 130,060.50 (1,941,130.66) 2,233,518.42 (2.95)

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											%		
		Heating	Cooling Degree	Spring Fall	Number of		Number of	Predicted		%	<u>Variance</u>		
	Purchased kWh	Degree Days	<u>Days</u>	Flag	Days in Month	CDM Activity	Customers	Purchases	Variances (kWh)	Variance	(Abs)		ĺ
Oct-13	54,286,247	245.2	-	1.00	31.00	1,240,367	33,393	53,427,186	-859,061	-1.6%	1.6%		
Nov-13	64,675,563	543.7	-	1.00	30.00	1,258,505	33,393	62,995,312	-1,680,251	-2.6%	2.6%		
Dec-13	81,310,312	874.5	-	-	31.00	1,276,643	33,393	80,067,238	-1,243,074	-1.5%	1.5%		
Jan-14	84,076,331	980.3	-	-	31.00	1,325,152	33,166	83,168,717	-907,614	-1.1%	1.1%		
Feb-14	73,283,050	912.0	-	-	28.00	1,373,662	33,166	75,342,919	2,059,869	2.8%	2.8%		
Mar-14	75,936,435 60,945,928	895.0	-	1.00	31.00	1,422,172	33,166 33,415	76,621,904	685,468	0.9%	0.9%		
Apr-14 May-14	53,127,584	511.1 267.9	0.8	1.00 1.00	30.00 31.00	1,470,681 1,519,191	33,415	60,970,132 53,303,038	24,204 175,454	0.0%	0.0%		
Jun-14	47,524,355	96.9	12.0	-	30.00	1,567,700	33,415	48,885,641	1,361,286	2.9%	2.9%		
Jul-14	48,026,904	88.1	6.4	-	31.00	1,616,210	33,400	49,475,821	1,448,917	3.0%	3.0%		
Aug-14	48,878,137	63.4	13.5	_	31.00	1,664,719	33,400	48,992,464	114,327	0.2%	0.2%		
Sep-14	47,959,876	158.2	1.4	1.00	30.00	1,713,229	33,400	46,685,654	-1,274,222	-2.7%	2.7%		
Oct-14	54,613,898	341.0	-	1.00	31.00	1,761,738	33,513	55,330,115	716,217	1.3%	1.3%		
Nov-14	64,852,403	616.1	-	1.00	30.00	1,810,248	33,513	63,887,926	-964,477	-1.5%	1.5%		
Dec-14	71,265,383	691.4	-	-	31.00	1,858,757	33,513	71,146,676	-118,707	-0.2%	0.2%		
Jan-15	79,807,046	923.4	-	-	31.00	1,849,138	33,539	80,066,540	259,494	0.3%	0.3%		
Feb-15	75,728,990	1,015.2	-	-	28.00	1,839,519	33,539	78,547,933	2,818,943	3.7%	3.7%		
Mar-15	70,753,091	786.6	-	1.00	31.00	1,829,900	33,539	72,036,637	1,283,547	1.8%	1.8%		+
Apr-15	57,109,492	474.4 242.9	- 11	1.00	30.00	1,820,281	33,261 33,261	57,679,319	569,827	1.0%	1.0%		
May-15 Jun-15	49,113,111 46,018,522	141.8	1.1 0.4	1.00	31.00 30.00	1,810,663 1,801,044	33,261	50,718,495 48,098,478	1,605,384 2,079,956	3.3% 4.5%	3.3% 4.5%		
Jul-15	50,056,826	52.6	29.2	-	31.00	1,791,425	33,371	49,415,575	-641,251	-1.3%	1.3%		
Aug-15	49,818,190	37.5	35.6	-	31.00	1,781,806	33,371	49,467,346	-350,843	-0.7%	0.7%		
Sep-15	48,683,583	75.5	31.4	1.00	30.00	1,772,187	33,371	45,964,170	-2,719,413	-5.6%	5.6%		
Oct-15	52,100,033	331.2	-	1.00	31.00	1,762,568	33,411	54,633,786	2,533,753	4.9%	4.9%		
Nov-15	55,680,534	413.0	-	1.00	30.00	1,752,949	33,411	56,095,380	414,846	0.7%	0.7%		
Dec-15	63,647,960	541.2	-	-	31.00	1,743,330	33,411	65,595,545	1,947,585	3.1%	3.1%		
Jan-16	71,224,983	794.2	-	-	31.00	1,827,421	33,412	74,854,159	3,629,176	5.1%	5.1%		
Feb-16	65,961,523	731.2	-	-	29.00	1,911,513	33,412	68,765,214	2,803,691	4.3%	4.3%		
Mar-16	61,438,716	588.8	-	1.00	31.00	1,995,604	33,412	63,464,521	2,025,804	3.3%	3.3%		<u> </u>
Apr-16	55,510,528	499.7	-	1.00	30.00	2,079,695	33,360	57,901,623	2,391,095	4.3%	4.3%		-
May-16	47,972,678	241.2	3.5	1.00	31.00 30.00	2,163,786 2,247,878	33,360 33,360	49,757,387 46,405,372	1,784,709	3.7%	3.7% 0.8%		
Jun-16 Jul-16	46,020,697 50,843,952	116.8 27.2	8.6 44.2		31.00	2,331,969	33,412	47,767,802	384,675 -3,076,150	0.8% -6.1%	6.1%		
Aug-16	52,655,660	17.1	51.7		31.00	2,416,060	33,412	47,730,883	-4,924,777	-9.4%	9.4%		
Sep-16	47,273,740	65.1	12.8	1.00	30.00	2,500,152	33,412	41,053,120	-6,220,620	-13.2%	13.2%		
Oct-16	50,073,798	277.4	-	1.00	31.00	2,584,243	33,513	49,591,688	-482,110	-1.0%	1.0%		
Nov-16	53,720,228	485.6	-	1.00	30.00	2,668,334	33,513	55,469,044	1,748,816	3.3%	3.3%		
Dec-16	67,261,960	640.7	-	-	31.00	2,752,425	33,513	65,608,958	-1,653,001	-2.5%	2.5%		
Jan-17	66,674,271	710.9	-	-	31.00	2,724,291	33,528	68,433,220	1,758,949	2.6%	2.6%		
Feb-17	59,162,719	638.7	-	-	28.00	2,696,156	33,528	60,769,461	1,606,742	2.7%	2.7%		ļ
Mar-17	63,923,197	706.2	-	1.00	31.00	2,668,021	33,528	65,563,233	1,640,036	2.6%	2.6%		
Apr-17	51,461,055	392.1	-	1.00	30.00	2,639,887	33,482	51,939,506	478,451	0.9%	0.9%		
May-17	48,082,511 44,830,072	273.8 104.1	3.5	1.00	31.00 30.00	2,611,752 2,583,618	33,482 33,482	49,246,254 44,483,603	1,163,743	2.4% -0.8%	2.4% 0.8%		
Jun-17 Jul-17	48,264,067	42.0	13.8	-	31.00	2,583,618	33,482	44,483,603	-346,469 -3,292,720	-6.8%	6.8%		
Aug-17	47,137,204	55.5	9.2	-	31.00	2,535,465	33,516	45,176,262	-1,960,942	-4.2%	4.2%		
Sep-17	46,024,413	112.7	33.3	1.00	30.00	2,499,214	33,516	45,065,480	-958,933	-2.1%	2.1%		
Oct-17	48,274,780	266.3	1.9	1.00	31.00	2,471,079	33,605	50,091,971	1,817,191	3.8%	3.8%		
Nov-17	58,218,614	497.4	-	1.00	30.00	2,442,944	33,605	57,117,106	-1,101,508	-1.9%	1.9%		
Dec-17	70,917,570	849.9	-	-	31.00	2,414,810	33,605	75,199,180	4,281,610	6.0%	6.0%	Street Light Adj	
Jan-18		824.2	-	-	31.00	2,443,708	33,639	73,779,218			3.0%	(435,943)	
Feb-18		754.1	-	-	28.00	2,472,606	33,639	65,964,461				(435,943)	
Mar-18		679.4	-	1.00	31.00	2,501,504	33,639	65,133,608			1	(435,943)	
Apr-18	ļ	427.2	0.0	1.00	30.00	2,530,403	33,593	53,627,509				(435,943)	
May-18		232.2	3.9	1.00	31.00	2,559,301	33,593	48,150,750				(435,943)	
Jun-18	1	101.7	9.5	-	30.00	2,588,199	33,593	44,841,509			-	(435,943)	
Jul-18		40.8 42.0	36.1 33.8	-	31.00	2,617,097	33,627	46,627,324 46,350,016				(435,943)	
Aug-18 Sep-18	-	129.4	11.6	1.00	31.00 30.00	2,645,996 2,674,894	33,627 33,627	42,913,268			1	(435,943) (435,943)	
Oct-18		306.1	0.5	1.00	31.00	2,703,792	33,716	50,445,251			+	(435,943)	
Nov-18		480.1	-	1.00	30.00	2,732,690	33,716	55,202,367				(435,943)	
Dec-18		702.7	-	-	31.00	2,761,589	33,716	68,129,959				(435,943)	
	1			1		, ,	, -	, -,	1	1	1	,,	

					1			1			
		Heating	Cooling Degree	Spring Fall	Number of		Number of	Predicted		<u>%</u>	
	Purchased kWh	Degree Days	<u>Days</u>			CDM Activity	<u>Customers</u>	<u>Purchases</u>	Variances (kWh)	Variance SUMMARY OUTPUT	
Oct-13	54,286,247	245.2	-	1.00	31.00	1,240,367	33,393	53,427,186	-859,061	-1.6%	
Nov-13 Dec-13	64,675,563 81,310,312	543.7 874.5	-	1.00	30.00 31.00	1,258,505 1,276,643	33,393 33,393	62,995,312 80,067,238	-1,680,251 -1,243,074	-2.6%	
Jan-14	84,076,331	980.3	-	-	31.00	1,325,152	33,166	83,168,717	-907,614	-1.1%	
Feb-14	73,283,050	912.0	-	-	28.00	1,373,662	33,166	75,342,919	2,059,869	2.8%	
Mar-14	75,936,435	895.0	-	1.00	31.00	1,422,172	33,166	76,621,904	685,468	0.9%	
Apr-14	60,945,928	511.1	-	1.00	30.00	1,470,681	33,415	60,970,132	24,204	0.0%	
May-14	53,127,584	267.9	0.8	1.00	31.00	1,519,191	33,415	53,303,038	175,454	0.3%	
Jun-14 Jul-14	47,524,355 48,026,904	96.9 88.1	12.0 6.4	-	30.00 31.00	1,567,700 1,616,210	33,415 33,400	48,885,641 49,475,821	1,361,286 1,448,917	2.9% 3.0%	
Aug-14	48,878,137	63.4	13.5	-	31.00	1,664,719	33,400	48,992,464	114,327	0.2%	
Sep-14	47,959,876	158.2	1.4	1.00	30.00	1,713,229	33,400	46,685,654	-1,274,222	-2.7%	
Oct-14	54,613,898	341.0	-	1.00	31.00	1,761,738	33,513	55,330,115	716,217	1.3%	
Nov-14	64,852,403	616.1	-	1.00	30.00	1,810,248	33,513	63,887,926	-964,477	-1.5%	
Dec-14	71,265,383	691.4	-	-	31.00	1,858,757	33,513	71,146,676	-118,707	-0.2%	
Jan-15 Feb-15	79,807,046 75,728,990	923.4 1,015.2	-	-	31.00 28.00	1,849,138 1,839,519	33,539 33,539	80,066,540 78,547,933	259,494 2,818,943	0.3% 3.7%	
Mar-15	70,753,091	786.6	-	1.00	31.00	1,829,900	33,539	72,036,637	1,283,547	1.8%	
Apr-15	57,109,492	474.4	-	1.00	30.00	1,820,281	33,261	57,679,319	569,827	1.0%	
May-15	49,113,111	242.9	1.1	1.00	31.00	1,810,663	33,261	50,718,495	1,605,384	3.3%	
Jun-15	46,018,522	141.8	0.4	-	30.00	1,801,044	33,261	48,098,478	2,079,956	4.5%	
Jul-15	50,056,826	52.6	29.2	-	31.00	1,791,425	33,371	49,415,575	-641,251	-1.3%	
Aug-15	49,818,190 48,683,583	37.5 75.5	35.6 31.4	1.00	31.00 30.00	1,781,806 1,772,187	33,371 33,371	49,467,346 45,964,170	-350,843 -2,719,413	-0.7% -5.6%	
Sep-15 Oct-15	52,100,033	331.2	- 31.4	1.00	31.00	1,762,568	33,411	54,633,786	2,533,753	4.9%	
Nov-15	55,680,534	413.0	-	1.00	30.00	1,752,949	33,411	56,095,380	414,846	0.7%	
Dec-15	63,647,960	541.2	-	-	31.00	1,743,330	33,411	65,595,545	1,947,585	3.1%	
Jan-16	71,224,983	794.2	-	-	31.00	1,827,421	33,412	74,854,159	3,629,176	5.1%	
Feb-16	65,961,523	731.2	-	-	29.00	1,911,513	33,412	68,765,214	2,803,691	4.3%	
Mar-16 Apr-16	61,438,716 55,510,528	588.8 499.7	-	1.00 1.00	31.00 30.00	1,995,604 2,079,695	33,412 33,360	63,464,521 57,901,623	2,025,804 2,391,095	3.3% 4.3%	
May-16	47,972,678	241.2	3.5	1.00	31.00	2,163,786	33,360	49,757,387	1,784,709	3.7%	
Jun-16	46,020,697	116.8	8.6	-	30.00	2,247,878	33,360	46,405,372	384,675	0.8%	
Jul-16	50,843,952	27.2	44.2	-	31.00	2,331,969	33,412	47,767,802	-3,076,150	-6.1%	
Aug-16	52,655,660	17.1	51.7	-	31.00	2,416,060	33,412	47,730,883	-4,924,777	-9.4%	
Sep-16	47,273,740	65.1	12.8	1.00	30.00	2,500,152	33,412	41,053,120	-6,220,620	-13.2%	
Oct-16 Nov-16	50,073,798 53,720,228	277.4 485.6	-	1.00 1.00	31.00 30.00	2,584,243 2,668,334	33,513 33,513	49,591,688 55,469,044	-482,110 1,748,816	-1.0% 3.3%	
Dec-16	67,261,960	640.7	-	-	31.00	2,752,425	33,513	65,608,958	-1,653,001	-2.5%	
Jan-17	66,674,271	710.9	-	-	31.00	2,724,291	33,528	68,433,220	1,758,949	2.6%	
Feb-17	59,162,719	638.7	-	-	28.00	2,696,156	33,528	60,769,461	1,606,742	2.7%	
Mar-17	63,923,197	706.2	-	1.00	31.00	2,668,021	33,528	65,563,233	1,640,036	2.6%	
Apr-17	51,461,055	392.1	-	1.00	30.00	2,639,887	33,482	51,939,506	478,451	0.9%	
May-17 Jun-17	48,082,511 44,830,072	273.8 104.1	3.5	1.00	31.00 30.00	2,611,752 2,583,618	33,482 33,482	49,246,254 44,483,603	1,163,743 -346,469	2.4%	
Jul-17	48,264,067	42.0	13.8	-	31.00	2,555,483	33,516	44,971,347	-3,292,720	-6.8%	
Aug-17	47,137,204	55.5	9.2	-	31.00	2,527,348	33,516	45,176,262	-1,960,942	-4.2%	
Sep-17	46,024,413	112.7	33.3	1.00	30.00	2,499,214	33,516	45,065,480	-958,933	-2.1%	-
Oct-17	48,274,780	266.3	1.9	1.00	31.00	2,471,079	33,605	50,091,971	1,817,191	3.8%	
Nov-17	58,218,614	497.4	-	1.00	30.00	2,442,944	33,605	57,117,106	-1,101,508	-1.9%	
	70,917,570		-	-			•		4,201,010	0.076	
			-	-							
Mar-18		679.4	-	1.00	31.00	2,501,504	33,639	65,133,608			
Apr-18		427.2	0.0	1.00	30.00	2,530,403	33,593	53,627,509			
May-18		232.2	3.9	1.00	31.00	2,559,301	33,593	48,150,750			
				-			•				
Oct-18		306.1	0.5	1.00	31.00	2,703,792	33,716	50,445,251			
Nov-18		480.1	-	1.00	30.00	2,732,690	33,716	55,202,367			
Dec-18		702.7	-	-	31.00	2,761,589	33,716	68,129,959			
Apr-18 May-18 Jun-18 Jul-18 Aug-18 Sep-18 Oct-18 Nov-18	70,917,570	427.2 232.2 101.7 40.8 42.0 129.4 306.1 480.1	- 0.0 3.9 9.5 36.1 33.8 11.6 0.5	1.00 1.00 1.00 - - - 1.00 1.00	30.00 31.00 30.00 31.00 31.00 30.00 31.00 30.00	2,530,403 2,559,301 2,588,199 2,617,097 2,645,996 2,674,894 2,703,792 2,732,690	33,593 33,593 33,593 33,627 33,627 33,627 33,716 33,716	53,627,509 48,150,750 44,841,509 46,627,324 46,350,016 42,913,268 50,445,251 55,202,367	4,281,610	6.0%	

	1											
										%		
	Heating	Cooling Degree	Spring Fall	Number of		Number of	Predicted		%			
Purchased kWh			Flag		CDM Activity	Customers	Purchases	Variances (kWh)	Variance	(Abs)		
		Weather Normal			187,619,646		7,783,708,386					
								, ,				
, ,								5,086,151	0.8%	0.8%		
0							661,165,240					
7,122,543,147							7,122,543,147	0	l			
							7 700 700 000					
								-				
							Check	totals above should	be zero			
20	Year Trend											
20		0.0	0	31	2 443 708	33 639	73 271 934					
				-								
			1									
			1									
			1									
	108.3	2.3	0									
	47.2	27.1	0	31								
				-								
	127.1	13.3	1	30								
		0.7	 1	31								
	494.0	0.0	 1	30	2,732,690							
	695.6	0.0	0	31	2,761,589	33,716	67,858,617	658,806,045				
	740,966,486 732,869,984 714,199,062 745,049,194 706,953,513 730,568,311 730,490,285 698,517,377 669,958,462 652,970,473 0 7,122,543,147	740,966,486 732,869,984 714,199,062 745,049,194 706,953,513 730,568,311 730,490,285 698,517,377 669,958,462 652,970,473 0 7,122,543,147 20 Year Trend 810.8 801.3 704.1 464.5 256.0 108.3 47.2 48.3 127.1 293.9 494.0	Purchased kWh Degree Days Days Weather Normal 740,966,486 732,869,984 714,199,062 745,049,194 706,953,513 730,568,311 730,490,285 698,517,377 669,958,462 652,970,473 0 7,122,543,147 20 Year Trend 810,8 801,3 0,0 704,1 0,0 464,5 0,1 256,0 2,9 108,3 2,3 47,2 27,1 48,3 293,9 0,7 494,0 0,0	Purchased kWh Degree Days Days Flag Weather Normal	Purchased kWh Degree Days Days Flag Days in Month Weather Normal 740,966,486 732,869,984 714,199,062 745,049,194 706,953,513 730,568,311 730,490,285 698,517,377 669,958,462 652,970,473 0 7,122,543,147 20 Year Trend 810.8 801.3 0.0 0 31 801.3 0.0 0 28 704.1 0.0 1 31 464.5 -0.1 1 30 256.0 2.9 1 31 108.3 23 0 30 30 47.2 27.1 0 31 48.3 28.1 130 293.9 0.7 1 31 30 293.9 0.7 1 31 30 293.9 0.7 1 31 30 293.9 0.7 1 31 30	Purchased kWh Degree Days Days Flag Days in Month CDM Activity Weather Normal 740,966,486 187,619,646 732,869,984 1714,199,062 745,049,194 760,953,513 730,568,311 730,490,285 698,517,377 669,958,462 652,970,473 669,958,462 652,970,473 662,970,473 663,958,462 652,970,473 663,958,462 652,970,473 663,958,462 652,970,473 664,5 652,970,473 664,5 665,970,473 665,970,473 665,970,473 665,970,473 675,000 <td> Purchased kWh Degree Days Days Flag Days in Month CDM Activity Customers </td> <td> Purchased kWh</td> <td> Purchased kWh Degree Days Days Flag Days in Month CDM Activity Customers Purchases Variances (kWh) </td> <td> Purchased kWh</td> <td> Purchased kWh Degree Days Days Flag Days in Month CDM Activity Customers Purchases Variances (kWh) Variance Abs) </td> <td> Heating Degree Days Days Days Days Days Days Month Days Month CDM Activity Customers Purchases Variances (kWh) Variance Abs) </td>	Purchased kWh Degree Days Days Flag Days in Month CDM Activity Customers	Purchased kWh	Purchased kWh Degree Days Days Flag Days in Month CDM Activity Customers Purchases Variances (kWh)	Purchased kWh	Purchased kWh Degree Days Days Flag Days in Month CDM Activity Customers Purchases Variances (kWh) Variance Abs)	Heating Degree Days Days Days Days Days Days Month Days Month CDM Activity Customers Purchases Variances (kWh) Variance Abs)

										1		
		Heating 9	Cooling Degree Days	Spring Fall	Number of Days in Month	CDM Activity	Number of Customers	Predicted Purchases	Variances (kWh)	<u>%</u>		
	Purchased kWh			Flag							Variance SUMMARY OUTPUT	
	I dichased KWII	Degree Days	<u>Days</u>	<u>ı lay</u>	Days III WOITH	ODIVI ACTIVITY	<u>Oustomers</u>	<u>i uiciiases</u>	<u>variances (kwrii)</u>	variance	JOWNANT COTTO	
										+		
		Weather Normal			187,619,646		7,783,708,386					
			vveatrier riorina		107,013,			1,100,100,000		+		
)8	740.966.486							738,054,315	(2,912,171)	-0.4%		
09	732,869,984							736,064,142	3,194,158	0.4%		
10	714,199,062							731,729,298	17,530,236	2.5%		
11	745,049,194							736,147,658	(8,901,536)	-1.2%		
12	706,953,513				1			695,942,560	(11,010,953)	-1.6%		
13	730,568,311				1			716,048,570	(14,519,741)	-2.0%		
14	730,490,285							733,811,006	3,320,721	0.5%		
15	698,517,377				+			708,319,203	9,801,826	1.4%		
16	669,958,462				+			668,369,771	(1,588,690)	-0.2%		
17	652,970,473							658,056,624	5,086,151	0.8%		
018	0							661,165,240	0,000,101	0.070		
								001,100,210		+		
otal to 2017	7,122,543,147							7,122,543,147	0			
	1,122,010,111							1,122,010,111				
								7,783,708,386	0			
							totals above should	be zero				
	20	0 Year Trend										
		810.8	0.0	0	31	2,443,708	33,639	73,271,934				
		801.3	0.0	0	28	2,472,606	33,639	67,755,195				
		704.1	0.0	1	31	2,501,504	33,639	66,070,365		1		
		464.5	-0.1	1	30	2,530,403	33,593	55,034,281		1		
		256.0	2.9	1	31	2,559,301	33,593	48,965,573		1		
		108.3	2.3	0	30	2,588,199	33,593	44,427,650		1		
		47.2	27.1	0	31	2,617,097	33,627	46,049,243		1		
		48.3	26.1	0	31	2,645,996	33,627	45,883,950		1		
		127.1	13.3	1	30	2,674,894	33,627	42,983,507		1		
		293.9	0.7	1	31	2,703,792	33,716	50,004,572				
		494.0	0.0	1	30	2,732,690	33,716	55,732,471		1		
		695.6	0.0	0	31	2,761,589	33,716	67,858,617	658,806,045			

12,070										General Service	General Service									
## Color Part Part		Purc	<u>chases</u>	Modeled Purchases	<u>Difference</u>	% Difference	Loss Factor	Total Billed	<u>Residential</u>			Sentinel Lights	Street Lights	USL						
1		Weather N	Normal Proje	ection																
1																				
1																				
1																				
1		2008 740 9	066 486	738 054 315	(2 012 171)	-0.4%	1.0426	710 608 626	347 363 230	03 474 159	261 122 045	268 763	7 620 205	949 325						
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1									348,619,359	91,450,221	258,998,141	262,522	7,603,009	823,448						
March Marc																				
## 1																				
## 14 Part 19																				
Marie Mari																				
1.0400		2016 669,9	958,462	668,369,771	(1,588,690)	-0.2%	1.0519	636,876,244	288,746,486	92,174,996	249,955,178	227,056	4,869,277	903,251						
### PC Customer 2008					5,086,151	0.8%	1.0489		282,820,547	91,035,995	245,166,376	213,661	2,398,221	907,713						
Seage Pr Customer 1006	•						4.0								•					
2008 12,2370 28,113 612,667 618 677 38,560 44,480	Average						1.0460													
2009	Usage Per Customer																			
2009																				
2009		2008							12,070	28,113	612,967	618	872	38,560						
2011 2012 2012 2012 2014 2016 2016 2016 2016 2016 2016 2017 2018 2019 2019 2019 2019 2019 2019 2019 2019		2009							12,033	27,282	598,148	621	864	48,438						
2012 10.79 20.71 20.40 10.80 20.71 20.40 10.80 20.71 20.40 10.80 20.71 20.40 10.80 20.71 20.40 10.80 20.71 20.40 10.80 20.71 20.40 10.80 20.71 20.40 10.80 20.71 20.40 10.80 20.71 20.40 10.80 20.71 20.40 10.80 20.71 20.40 10.80 20.71 20.40 10.80 20.71 20.40 10.80 20.71 20.40 10.80 20.40 10.40 10.80 20.40 10.40 10.80 20.40 10.40 10.80 20.40 10.40 10.80 20.40 10.40 10.80 20.40 10.40 10.80 20.40 10.40 10.80 20.40 1																				
2014 1,349 2,262 898,481 672 883 41,715 2,710 2,710 1,720 1,		2012							10,779	28,271	694,847	629	875	41,047						
2015 1,501 27,803 883,069 653 825 44,462 2017 2017 2017 2017 2017 2017 2018 201																				
2017 2018 2019 2019 2019 2019 2019 2019 2019 2019																				
2018 2009 2009 2019 2010 2010 2010 2010 2010		2016							9,748	26,999	692,397	627	549							
2008 2009 2010 2011 2011 2012 2012 2013 2011 2013 2011 2014 2015 2016 2019 2016 2019 2017 2017 2017 2017 2018 2018 2018 2018 2018 2018 2018 2018																				
2009 2010 2011 2011 2012 2012 2013 2013 2014 2014 2014 2015 2016 2019 2018 2018 2018 2019 2019 2019 2019 2019 2019 2019 2019									-,-	-,-	,			-,						
2010 2011 2012 2012 2012 2013 2014 2014 2014 2015 2016 2016 2016 2016 2016 2017 2016 2017 2018 2018 2018 2018 2019 2019 2019 2019 2019 2019 2019 2019									0.9970	0.9705	0.9758	1.0045	0.9912	1.2562						
2012		2010							0.9338	1.0013	0.9879	1.0120	1.0145	1.0803						
2013																				
2016 0.9252 0.9745 0.9765 0.9720 0.9346 1.0419 2016 0.9284 0.9886 1.0137 0.9599 0.6649 0.9896																				
2016 2019 2019 2019 2019 2019 2019 2019 2019																				
1,000 1,000																				
Seemean 1,0973 1,0950 1,0153 1,0019 0,9438 1,0138	Used								1.0000			1.0000								
1	Geomean																		7,399,299 Aver	eage Street
2018 619,554,849 283,841,870 91,504,849 240,697,596 209,280 2,398,221 903,033		Forecast							-										, ,	3
2018 632,066,694 289,196,234 93,021,415 244,381,512 209,280 2,398,221 903,033 630,109,695 1,956,999 1,956,999 0 Weather Sensitive 2018 2018 12,511,846 262,979,492 84,779,243 205,315,049 0 0 0 553,073,784 DM DM DM DM 12,511,846 289,196,234 93,021,415 244,381,512 209,280 2,398,221 903,033 630,109,695 1,956,999 1,956,999 0 1,956,999 1,956,999 1,956,999 0 1,956,999 1,956,999 1,956,999 0 1,956,999 1,956,999 1,956,999 1,956,999 1 1,956,999 1,956,999 1,956,999 1 1,956,999 1,956,999 1 1,956,999 1,956,999 1 1,956,999 1,956,999 1 1,956,999 1,956,999 1 1,956,999 1,956,999 1 1,956,999 1,956,999 1 1,956,999 1,956,999 1 1,956,999 1,956,999 1 1,956,999 1,956,999 1 1,956,999 1,956,999 1 1,956,999 1								619,554,849	283,841,870	91,504,849	240,697,596	209,280	2,398,221	903,033					-5,001,078 -5,	231,313
Weather Sensitive	Weather Corrected Fore							632 066 694	289 196 234	93 021 415	244 381 512	209 280	2 308 221	903 033		1 956 999	1 956 999	0		
2018 12,511,846 262,979,492 84,779,243 205,315,049 0 0 0 553,073,784 Illocation of Weather Sensitive Amount 2018 5,949,222 1,917,908 4,644,715 0 0 0 12,511,846 DM		20.0						302,000,004				200,200	2,000,221	000,000		1,000,000	.,555,555	J		
2018 5,949,222 1,917,908 4,644,715 0 0 0 12,511,846 DM	% Weather Sensitive	2018						12,511,846				0	0	0						
2018 5,949,222 1,917,908 4,644,715 0 0 0 12,511,846 DM	Allocation of Weather Sen	sitive Amount																		
									5,949,222	1,917,908	4,644,715	0	0	0	12,511,846					
	CDM																			
		2018						1,956,999	594,858	401,343	960,798				1,956,999					

3 to 2017

ustment

		General Service	General Service 50						
	<u>Residential</u>	<u><50 kW</u>	to 4,999 kW	Sentinel Lights	Street Lights	<u>USL</u>	Total		
2000	20.700	0.005	400	425	0.744	22	44.700		
2008	28,780	3,325	426	435	8,741	22	41,729		
2009	28,971	3,352	433	423	8,799	17	41,995		
2010	29,057	3,345	435	411	8,846	16	42,110		
2011	29,124	3,366	403	402	8,846	19	42,160	00.407	
2012	29,327	3,448	366	392	8,846	21	42,400	33,167	
2013	29,504	3,474	373	374	8,846	21	42,592	33,377	
2014	29,514	3,464	370	362	8,846	21	42,577	33,374	
2015	29,566	3,431	373	360	8,839	21	42,590	33,396	
2016	29,620	3,414	361	362	8,872	21	42,650	33,421	
2017	29,729	3,417	361	361	9,317	21	43,206	33,533	1.0034
2018	29,836	3,427	354	354	9,317	21	43,310	33,644	1.0033
Growth Rate	in Customer Nເ	ımbers							
2009	1.0066	1.0081	1.0164	0.9724	1.0066	0.7727			
2010	1.0030	0.9979	1.0046	0.9716	1.0053	0.9412			
2011	1.0023	1.0063	0.9264	0.9781	1.0000	1.1875			
2012	1.0070	1.0244	0.9082	0.9751	1.0000	1.1053			
2013	1.0060	1.0075	1.0191	0.9541	1.0000	1.0000			
2014	1.0003	0.9971	0.9920	0.9679	1.0000	1.0000			
2015	1.0018	0.9905	1.0081	0.9945	0.9992	1.0000			
2016	1.0018	0.9950	0.9678	1.0056	1.0037	1.0000			
2017	1.0037	1.0009	1.0000	0.9972	1.0502	1.0000			
2011	1.0001	1.0000	110000	0.0012	1.0002	1.0000			
Used	1.0036	1.0030	0.9818	0.9795	1.0071	0.9948			
Geomean	1.0036	1.0030	0.9818	0.9795	1.0071	0.9948			
	0.0036	0.0030	-0.0182	-0.0205	0.0071	-0.0052			

From OEB	RRR				
2,013	Q1	Q2	Q3	Q4	Average
res	29443	29426	29632	29,516.00	29,504.25
<50	3463	3467	3482	3,483.00	3,473.75
>50	374	375	375	368.00	373.00
USL	21	21	21	21.00	21.00
Sent	378	378	378	363.00	374.25
SL	8846	8846	8846	8,846.00	8,846.00
Total	42525	42513	42734	42597	2,2 2 2 2
2,012	Q1	Q2	Q3	Q4	Average
res	29334	29345	29358	29,270.00	29,326.75
<50	3470	3466	3455	3,402.00	3,448.25
>50	373	373	373	357.00	369.00
USL	21	21	21	21.00	21.00
Sent	402	402	385	378.00	391.75
SL	8846	8846	8846	8,846.00	8,846.00
Total	42446	42453	42438	42274	5,5 15155
			00		
2,014	Q1	Q2	Q3	Q4	Average
res	29354	29537	29528	29,635.00	29,513.50
<50	3416	3481	3476	3,481.00	3,463.50
>50	369	370	370	371.00	370.00
USL	21	21	20	20.00	20.50
Sent	363	366	363	357.00	362.25
SL	8846	8846	8846	8,846.00	8,846.00
Total	42369	42621	42603	42,710.00	0,010.00
Total	42000	72021	42000	42,7 10.00	
2,015	0.4				
2.010	Q1	Q2	Q3	Q4	Average
	Q1 29659	Q2 29452	Q3 29559		Average 29.566.25
res	29659	29452	29559	29,595.00	29,566.25
res <50	29659 3482	29452 3412	29559 3414	29,595.00 3,416.00	29,566.25 3,431.00
res <50 >50	29659 3482 372	29452 3412 370	29559 3414 373	29,595.00 3,416.00 375.00	29,566.25 3,431.00 372.50
res <50	29659 3482 372 20	29452 3412 370 22	29559 3414 373 20	29,595.00 3,416.00 375.00 20.00	29,566.25 3,431.00 372.50 20.50
res <50 >50 USL Sent	29659 3482 372 20 353	29452 3412 370 22 354	29559 3414 373 20 367	29,595.00 3,416.00 375.00 20.00 365.00	29,566.25 3,431.00 372.50 20.50 359.75
res <50 >50 USL Sent SL	29659 3482 372 20 353 8846	29452 3412 370 22 354 8836	29559 3414 373 20 367 8836	29,595.00 3,416.00 375.00 20.00 365.00 8,836.00	29,566.25 3,431.00 372.50 20.50
res <50 >50 USL Sent	29659 3482 372 20 353	29452 3412 370 22 354	29559 3414 373 20 367	29,595.00 3,416.00 375.00 20.00 365.00	29,566.25 3,431.00 372.50 20.50 359.75
res <50 >50 USL Sent SL	29659 3482 372 20 353 8846	29452 3412 370 22 354 8836	29559 3414 373 20 367 8836	29,595.00 3,416.00 375.00 20.00 365.00 8,836.00	29,566.25 3,431.00 372.50 20.50 359.75
res <50 >50 USL Sent SL	29659 3482 372 20 353 8846	29452 3412 370 22 354 8836	29559 3414 373 20 367 8836	29,595.00 3,416.00 375.00 20.00 365.00 8,836.00	29,566.25 3,431.00 372.50 20.50 359.75
res <50 >50 USL Sent SL Total	29659 3482 372 20 353 8846 42732	29452 3412 370 22 354 8836 42446	29559 3414 373 20 367 8836 42569	29,595.00 3,416.00 375.00 20.00 365.00 8,836.00 42,607.00	29,566.25 3,431.00 372.50 20.50 359.75 8,838.50
res <50 >50 USL Sent SL Total	29659 3482 372 20 353 8846 42732	29452 3412 370 22 354 8836 42446	29559 3414 373 20 367 8836 42569	29,595.00 3,416.00 375.00 20.00 365.00 8,836.00 42,607.00	29,566.25 3,431.00 372.50 20.50 359.75 8,838.50
res <50 >50 USL Sent SL Total	29659 3482 372 20 353 8846 42732	29452 3412 370 22 354 8836 42446	29559 3414 373 20 367 8836 42569 Q3 29610	29,595.00 3,416.00 375.00 20.00 365.00 8,836.00 42,607.00	29,566.25 3,431.00 372.50 20.50 359.75 8,838.50 Average 29,619.50
res <50 >50 USL Sent SL Total	29659 3482 372 20 353 8846 42732 Q1 29594 3416	29452 3412 370 22 354 8836 42446 Q2 29547 3415	29559 3414 373 20 367 8836 42569 Q3 29610 3404	29,595.00 3,416.00 375.00 20.00 365.00 8,836.00 42,607.00 Q4 29,727.00 3,414.00	29,566.25 3,431.00 372.50 20.50 359.75 8,838.50 Average 29,619.50 3,412.25
res <50 >50 USL Sent SL Total 2,016 res <50 >50	29659 3482 372 20 353 8846 42732 Q1 29594 3416 376	29452 3412 370 22 354 8836 42446 Q2 29547 3415 372	29559 3414 373 20 367 8836 42569 Q3 29610 3404 372	29,595.00 3,416.00 375.00 20.00 365.00 8,836.00 42,607.00 Q4 29,727.00 3,414.00 361.00	29,566.25 3,431.00 372.50 20.50 359.75 8,838.50 Average 29,619.50 3,412.25 370.25
res <50 >50 USL Sent SL Total 2,016 res <50 >50 USL	29659 3482 372 20 353 8846 42732 Q1 29594 3416 376 21	29452 3412 370 22 354 8836 42446 Q2 29547 3415 372 21	29559 3414 373 20 367 8836 42569 Q3 29610 3404 372 21	29,595.00 3,416.00 375.00 20.00 365.00 8,836.00 42,607.00 Q4 29,727.00 3,414.00 361.00 21.00	29,566.25 3,431.00 372.50 20.50 359.75 8,838.50 Average 29,619.50 3,412.25 370.25 21.00
res <50 >50 USL Sent SL Total 2,016 res <50 >50 USL Sent	29659 3482 372 20 353 8846 42732 Q1 29594 3416 376 21 365	29452 3412 370 22 354 8836 42446 Q2 29547 3415 372 21 361	29559 3414 373 20 367 8836 42569 Q3 29610 3404 372 21 359	29,595.00 3,416.00 375.00 20.00 365.00 8,836.00 42,607.00 Q4 29,727.00 3,414.00 361.00 21.00 362.00	29,566.25 3,431.00 372.50 20.50 359.75 8,838.50 Average 29,619.50 3,412.25 370.25 21.00 361.75
res <50 >50 USL Sent SL Total 2,016 res <50 >50 USL Sent SL	29659 3482 372 20 353 8846 42732 Q1 29594 3416 376 21 365 8836	29452 3412 370 22 354 8836 42446 Q2 29547 3415 372 21 361 8836	29559 3414 373 20 367 8836 42569 Q3 29610 3404 372 21 359 8836	29,595.00 3,416.00 375.00 20.00 365.00 8,836.00 42,607.00 Q4 29,727.00 3,414.00 361.00 21.00 362.00 8,980.00	29,566.25 3,431.00 372.50 20.50 359.75 8,838.50 Average 29,619.50 3,412.25 370.25 21.00
res <50 >50 USL Sent SL Total 2,016 res <50 >50 USL Sent	29659 3482 372 20 353 8846 42732 Q1 29594 3416 376 21 365	29452 3412 370 22 354 8836 42446 Q2 29547 3415 372 21 361	29559 3414 373 20 367 8836 42569 Q3 29610 3404 372 21 359	29,595.00 3,416.00 375.00 20.00 365.00 8,836.00 42,607.00 Q4 29,727.00 3,414.00 361.00 21.00 362.00	29,566.25 3,431.00 372.50 20.50 359.75 8,838.50 Average 29,619.50 3,412.25 370.25 21.00 361.75
res <50 >50 USL Sent SL Total 2,016 res <50 >50 USL Sent SL Total	29659 3482 372 20 353 8846 42732 Q1 29594 3416 376 21 365 8836 42608	29452 3412 370 22 354 8836 42446 Q2 29547 3415 372 21 361 8836 42552	29559 3414 373 20 367 8836 42569 Q3 29610 3404 372 21 359 8836 42602	29,595.00 3,416.00 375.00 20.00 365.00 8,836.00 42,607.00 Q4 29,727.00 3,414.00 361.00 21.00 362.00 8,980.00 42865	29,566.25 3,431.00 372.50 20.50 359.75 8,838.50 Average 29,619.50 3,412.25 370.25 21.00 361.75 8,872.00
res <50 >50 USL Sent SL Total 2,016 res <50 >50 USL Sent SL Total 2,017	29659 3482 372 20 353 8846 42732 Q1 29594 3416 376 21 365 8836 42608	29452 3412 370 22 354 8836 42446 Q2 29547 3415 372 21 361 8836 42552	29559 3414 373 20 367 8836 42569 Q3 29610 3404 372 21 359 8836 42602	29,595.00 3,416.00 375.00 20.00 365.00 8,836.00 42,607.00 Q4 29,727.00 3,414.00 361.00 21.00 362.00 8,980.00 42865	29,566.25 3,431.00 372.50 20.50 359.75 8,838.50 Average 29,619.50 3,412.25 370.25 21.00 361.75 8,872.00
res <50 >50 USL Sent SL Total 2,016 res <50 >50 USL Sent SL Total 2,017 res	29659 3482 372 20 353 8846 42732 Q1 29594 3416 376 21 365 8836 42608	29452 3412 370 22 354 8836 42446 Q2 29547 3415 372 21 361 8836 42552 Q2 29674	29559 3414 373 20 367 8836 42569 Q3 29610 3404 372 21 359 8836 42602 Q3 29713	29,595.00 3,416.00 375.00 20.00 365.00 8,836.00 42,607.00 Q4 29,727.00 3,414.00 361.00 21.00 362.00 8,980.00 42865 Q4 29803	29,566.25 3,431.00 372.50 20.50 359.75 8,838.50 Average 29,619.50 3,412.25 370.25 21.00 361.75 8,872.00
res <50 >50 USL Sent SL Total 2,016 res <50 >50 USL Sent SL Total 2,017 res <50	29659 3482 372 20 353 8846 42732 Q1 29594 3416 376 21 365 8836 42608 Q1 29727 3414	29452 3412 370 22 354 8836 42446 Q2 29547 3415 372 21 361 8836 42552 Q2 29674 3421	29559 3414 373 20 367 8836 42569 Q3 29610 3404 372 21 359 8836 42602 Q3 29713 3417	29,595.00 3,416.00 375.00 20.00 365.00 8,836.00 42,607.00 Q4 29,727.00 3,414.00 361.00 21.00 362.00 8,980.00 42865 Q4 29803 3414	29,566.25 3,431.00 372.50 20.50 359.75 8,838.50 Average 29,619.50 3,412.25 370.25 21.00 361.75 8,872.00 Average 29,729.25 3,416.50
res <50 >50 USL Sent SL Total 2,016 res <50 >50 USL Sent SL Total 2,017 res <50 >50 >50 >50 >50 >50 >50 >50 >50 >50 >	29659 3482 372 20 353 8846 42732 Q1 29594 3416 376 21 365 8836 42608 Q1 29727 3414 361	29452 3412 370 22 354 8836 42446 Q2 29547 3415 372 21 361 8836 42552 Q2 29674 3421 361	29559 3414 373 20 367 8836 42569 Q3 29610 3404 372 21 359 8836 42602 Q3 29713 3417 360	29,595.00 3,416.00 375.00 20.00 365.00 8,836.00 42,607.00 Q4 29,727.00 3,414.00 361.00 21.00 362.00 8,980.00 42865 Q4 29803 3414 362	29,566.25 3,431.00 372.50 20.50 359.75 8,838.50 Average 29,619.50 3,412.25 370.25 21.00 361.75 8,872.00 Average 29,729.25 3,416.50 361.00
res <50 >50 USL Sent SL Total 2,016 res <50 >50 USL Sent SL Total 2,017 res <50 >50 USL SUSL SENT SL TOTAL 2,017 res <50 >50 USL	29659 3482 372 20 353 8846 42732 Q1 29594 3416 376 21 365 8836 42608 Q1 29727 3414 361 21	29452 3412 370 22 354 8836 42446 Q2 29547 3415 372 21 361 8836 42552 Q2 29674 3421 361 21	29559 3414 373 20 367 8836 42569 Q3 29610 3404 372 21 359 8836 42602 Q3 29713 3417 360 21	29,595.00 3,416.00 375.00 20.00 365.00 8,836.00 42,607.00 Q4 29,727.00 3,414.00 361.00 21.00 362.00 8,980.00 42865 Q4 29803 3414 362 21	29,566.25 3,431.00 372.50 20.50 359.75 8,838.50 Average 29,619.50 3,412.25 370.25 21.00 361.75 8,872.00 Average 29,729.25 3,416.50 361.00 21.00
res <50 >50 USL Sent SL Total 2,016 res <50 >50 USL Sent SL Total 2,017 res <50 >50 USL Sent SL Total 2,017 res <50 >50 USL Sent SE SENT SE <50 >50 USL Sent SE SENT SE SENT SE SENT SE SENT SENT SE	29659 3482 372 20 353 8846 42732 Q1 29594 3416 376 21 365 8836 42608 Q1 29727 3414 361 21 362	29452 3412 370 22 354 8836 42446 Q2 29547 3415 372 21 361 8836 42552 Q2 29674 3421 361 21 363	29559 3414 373 20 367 8836 42569 Q3 29610 3404 372 21 359 8836 42602 Q3 29713 3417 360 21 359	29,595.00 3,416.00 375.00 20.00 365.00 8,836.00 42,607.00 Q4 29,727.00 3,414.00 361.00 21.00 362.00 8,980.00 42865 Q4 29803 3414 362 21 358	29,566.25 3,431.00 372.50 20.50 359.75 8,838.50 Average 29,619.50 3,412.25 370.25 21.00 361.75 8,872.00 Average 29,729.25 3,416.50 361.00 21.00 360.50
res <50 >50 USL Sent SL Total 2,016 res <50 >50 USL Sent SL Total 2,017 res <50 >50 USL SUSL SENT SL TOTAL 2,017 res <50 >50 USL	29659 3482 372 20 353 8846 42732 Q1 29594 3416 376 21 365 8836 42608 Q1 29727 3414 361 21	29452 3412 370 22 354 8836 42446 Q2 29547 3415 372 21 361 8836 42552 Q2 29674 3421 361 21	29559 3414 373 20 367 8836 42569 Q3 29610 3404 372 21 359 8836 42602 Q3 29713 3417 360 21	29,595.00 3,416.00 375.00 20.00 365.00 8,836.00 42,607.00 Q4 29,727.00 3,414.00 361.00 21.00 362.00 8,980.00 42865 Q4 29803 3414 362 21	29,566.25 3,431.00 372.50 20.50 359.75 8,838.50 Average 29,619.50 3,412.25 370.25 21.00 361.75 8,872.00 Average 29,729.25 3,416.50 361.00 21.00

_		
General	Sarvice	٦
Ochela		_

0.2511%

Average

50 to 4,999 kW	Sentinel Lights	Street Lights	Total
650,699	744	21,317	672,760
637,622	730	21,346	659,698
635,104	714	23,264	659,082
629,024	703	21,619	651,346
627,836	687	21,596	650,119
656,137	660	21,588	678,385
634,289	676	21,876	656,841
711,311	752	21,794	733,857
622,066	630	14,262	636,959
610,764	619	7,030	618,413
613,551	591	7,030	621,172
0.2492%	0.2768%	0.2797%	
0.2462%	0.2781%	0.2808%	
0.2471%	0.2766%	0.3000%	
0.2457%	0.2700%	0.2766%	
0.2469%	0.2787%	0.2791%	
0.2469% 0.2533%	0.2787% 0.2781%	0.2791% 0.2669%	
0.2533%	0.2781%	0.2669%	
0.2533% 0.2451%	0.2781% 0.2778%	0.2669% 0.2800%	
	650,699 637,622 635,104 629,024 627,836 656,137 634,289 711,311 622,066 610,764 613,551 0.2492% 0.2462% 0.2471%	637,622 730 635,104 714 629,024 703 627,836 687 656,137 660 634,289 676 711,311 752 622,066 630 610,764 619 613,551 591 0.2492% 0.2768% 0.2462% 0.2781% 0.2471% 0.2766%	650,699 744 21,317 637,622 730 21,346 635,104 714 23,264 629,024 703 21,619 627,836 687 21,596 656,137 660 21,588 634,289 676 21,876 711,311 752 21,794 622,066 630 14,262 610,764 619 7,030 613,551 591 7,030 0.2492% 0.2768% 0.2797% 0.2462% 0.2781% 0.2808% 0.2471% 0.2766% 0.3000%

0.2823%

0.2848%

Jan-09

Feb-09

	Total OPA Annual CDM Results 2006 to	Total IESO/OPA Annual CDM Results 2011 to	Annual CDM	Total IESO Annual CDM Results 2016	Total IESO Annual CDM Results 2017 programs	Total Annual	Increase over				
	2010 programs	2014 programs	programs	programs	(estimated)	CDM Results	previous year				
										Check	
2006						1,571,522	1,571,522	20,148		1,571,522	-
2007						4,551,504	1,650,233	21,157		4,551,504	-
2008						6,625,849	677,994	8,692		6,625,849	-
2009						8,277,544		13,821		8,277,544	-
2010						7,031,262				7,031,262	-
2011		2,252,978				8,934,158	3,729,271	47,811		8,934,158	-
2012		5,995,033				12,424,509	334,814	4,292		12,424,509	-
2013		7,754,369				14,122,594	1,414,780	18,138		14,122,594	-
2014		13,124,709				19,103,457	3,783,741	48,510		19,103,457	-
2015		14,272,201	2,700,374			21,554,810				21,554,810	-
2016		13,893,402		4,409,060		27,479,080	6,559,118	84,091		27,479,080	-
2017		11,963,920	5,227,909	8,793,170		30,834,603				30,834,603	-
2018		11,022,261	5,222,016	8,793,170	3,366,352	31,231,780	2,254,063	28,898		31,231,780	-
Total	68,004,712	80,278,873	18,409,382	21,995,400	5,054,304	193,742,671					
						-					
					ar Results		CDM Activity Va	ariable			
				8,818,120	3,375,904						
Jan-06							20,148				
Feb-06				99.7%			40,295				
Mar-06							60,443				
Apr-06							80,591				
May-06							100,739				
Jun-06							120,886				
Jul-06							141,034				
Aug-06							161,182				
Sep-06							181,329				
Oct-06							201,477	0			
Nov-06							221,625	Check	0.004.0=4		
Dec-06							241,773	1,571,522	2,901,271		
Jan-07							262,929				
Feb-07							284,086				
Mar-07							305,243				
Apr-07							326,400				
May-07							347,557				
Jun-07							368,714				
Jul-07							389,870				
Aug-07							411,027				
Sep-07							432,184				
Oct-07							453,341	OkI			
Nov-07							474,498	Check	5.047.054		
Dec-07							495,655	4,551,504	5,947,854		
Jan-08							504,347				
Feb-08							513,039				
Mar-08							521,731				
Apr-08							530,423				
May-08							539,116				
Jun-08							547,808				
Jul-08							556,500				
Aug-08							565,192				
Sep-08							573,885				
Oct-08							582,577				
Nov-08							591,269	0.005.040	7 400 500		
Dec-08 Jan-09							599,961 613,782	6,625,849	7,199,536		
.jan-09							h13 /82				

613,782

627,603

Jan	1
Feb	2
Mar	3
Apr	4
May	5
Jun	6
Jul	7
Aug	8
Sep	9
Oct	10
Nov	11
Dec	12
Total	78

Total	2018
2018 Programs	3,913,998
Total	3,913,998

Rseidential	2018
2018 Programs	1,189,716
Total	1,189,716

GS < 50 kW	2018
2018 Programs	802,685
Total	802,685

GS > 50 kW	2018
2018 Programs	1,921,597
Total	1,921,597

	Total OPA Annual CDM Results 2006 to	Total IESO/OPA Annual CDM Results 2011 to	Total IESO Annual CDM Results 2015	Total IESO Annual CDM Results 2016	Total IESO Annual CDM Results 2017 programs	Total Annual	Increase over		
	2010 programs	2014 programs	programs	programs	(estimated)	CDM Results	previous year		
Mar-09							641,423		
Apr-09							655,244		
May-09							669,064		
Jun-09							682,885		
Jul-09							696,706		
Aug-09							710,526		
Sep-09 Oct-09							724,347		
Nov-09							738,167 751,988		
Dec-09							765,809	8,277,544	9,189,704
Jan-10							738,136	0,211,011	0,100,701
Feb-10							710,464		
Mar-10							682,792		
Apr-10)						655,119		
May-10							627,447		
Jun-10							599,775		
Jul-10							572,102		
Aug-10							544,430		
Sep-10							516,758		
Oct-10 Nov-10							489,085 461,413		
Dec-10							433,741	7,031,262	5,204,887
Jan-11							481,552	7,001,202	3,204,007
Feb-11							529,363		
Mar-11							577,174		
Apr-11							624,985		
May-11							672,796		
Jun-11							720,608		
Jul-11							768,419		
Aug-11							816,230		
Sep-11							864,041		
Oct-11							911,852		
Nov-11 Dec-11							959,663 1,007,475	8,934,158	12,089,695
Jan-12							1,011,767	0,934,130	12,009,093
Feb-12							1,016,060		
Mar-12							1,020,352		
Apr-12							1,024,645		
May-12							1,028,937		
Jun-12							1,033,230		
Jul-12							1,037,522		
Aug-12							1,041,815		
Sep-12							1,046,107		
Oct-12 Nov-12							1,050,400 1,054,692		
Dec-12							1,054,692	12,424,509	12,707,814
Jan-13							1,036,984	12,727,000	12,101,014
Feb-13							1,095,261		
Mar-13							1,113,399		
Apr-13							1,131,537		
May-13	;						1,149,676		
Jun-13							1,167,814		
Jul-13							1,185,952		
Aug-13	;						1,204,090		

Sep-13 Oct-13	Total IESO/OPA Annual CDM Results 2011 to 2014 programs	Total IESO Annual CDM Results 2015 programs	Total IESO Annual CDM Results 2016 programs	Total IESO Annual CDM Results 2017 programs (estimated)	Total Annual CDM Results	Increase over previous year 1,222,228 1,240,367		
Nov-13 Dec-13 Jan-14 Feb-14 Mar-14 Apr-14						1,258,505 1,276,643 1,325,152 1,373,662 1,422,172 1,470,681	14,122,594	15,319,716
May-14 Jun-14 Jul-14 Aug-14 Sep-14						1,519,191 1,567,700 1,616,210 1,664,719 1,713,229		
Oct-14 Nov-14 Dec-14						1,761,738 1,810,248 1,858,757	19,103,457	22,305,085
Jan-15 Feb-15 Mar-15 Apr-15						1,849,138 1,839,519 1,829,900 1,820,281	, ,	, ,
May-15 Jun-15 Jul-15 Aug-15						1,810,663 1,801,044 1,791,425 1,781,806		
Sep-15 Oct-15 Nov-15						1,772,187 1,762,568 1,752,949		
Dec-15 Jan-16 Feb-16 Mar-16						1,743,330 1,827,421 1,911,513 1,995,604	21,554,810	20,919,962
Apr-16 May-16 Jun-16 Jul-16						2,079,695 2,163,786 2,247,878 2,331,969		
Aug-16 Sep-16 Oct-16 Nov-16						2,416,060 2,500,152 2,584,243 2,668,334		
Dec-16 Jan-17 Feb-17						2,752,425 2,724,291 2,696,156	27,479,080	33,029,104
Mar-17 Apr-17 May-17 Jun-17						2,668,021 2,639,887 2,611,752 2,583,618		
Jul-17 Aug-17 Sep-17 Oct-17						2,555,483 2,527,348 2,499,214 2,471,079		
Nov-17 Dec-17 Jan-18						2,442,944 2,414,810 2,443,708	30,834,603	28,977,717
Feb-18 Mar-18 Apr-18						2,472,606 2,501,504 2,530,403		

May-18 Jun-18 Jul-18 Aug-18 Sep-18 Oct-18 Nov-18	Total IESO/OPA Annual CDM Results 2011 to 2014 programs	Total IESO Annual CDM Results 2015 programs	Total IESO Annual CDM Results 2016 programs	Total IESO Annual CDM Results 2017 programs (estimated)	Total Annual CDM Results	Increase over previous year 2,559,301 2,588,199 2,617,097 2,645,996 2,674,894 2,703,792 2,732,690	24 224 700	22.420.004
Dec-18						2,761,589	31,231,780	33,139,064

Summary of Degree Day Informatic

Summary of All Heating Degree Days

Month	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	10 Year Avg 20 Y	Year Trend
January	753.80	920.10	936.00	792.10	883.00	866.60	758.20	706.60	920.6	1006.0	925.1	689.8	776.9	761.9	970.4	810.7	935.0	756.8	598.5	980.3	923.4	794.2	710.9	824.21	810.83
February	805.60	820.30	724.40	544.70	654.40	590.20	743.20	647.30	902.6	707.0	693.6	734.6	843.5	831.3	747.8	691.1	732.3	622.6	618.9	912	1015.2	731.2	638.7	754.11	801.33
March	954.50	735.00	715.00	602.60	629.80	525.70	656.70	721.70	745.5	652.7	744.9	635.4	654.6	795.5	680.7	510.8	699.2	479.7	651.4	895	786.6	588.8	706.2	679.39	704.09
April	478.40	518.40	460.20	331.80	259.40	386.90	370.30	437.30	497.2	457.4	369.1	360.0	459.1	391.8	425.5	327.8	444.6	437.5	367.2	511.1	474.4	499.7	392.1	427.17	464.47
May	230.60	272.20	219.20	100.80	137.30	199.30	157.50	214.00	236.5	297.9	259.0	185.1	204.6	320.0	298.9	168.0	221.9	94.4	193	267.9	242.9	241.2	273.8	232.20	255.98
June	45.70	54.50	40.40	93.40	67.10	99.70	60.20	67.70	112.8	151.4	31.7	81.2	67.8	99.8	126.1	87.8	99.4	38.5	106.2	96.9	141.8	116.8	104.1	101.74	108.27
July	33.50	72.50	51.30	13.10	17.10	33.70	45.20	7.20	28.0	54.7	34.9	8.4	38.0	34.8	87.7	6.7	14.0	9.5	45	88.1	52.6	27.2	42	40.76	47.19
August	13.40	30.10	67.50	12.00	41.40	25.20	11.10	18.40	32.2	83.0	23.7	35.0	33.8	29.0	69.3	32.7	24.2	34.3	57.3	63.4	37.5	17.1	55.5	42.03	48.30
September	178.60	119.43	106.80	94.30	121.00	150.40	131.80	89.90	123.1	84.1	82.6	151.9	127.6	140.1	93.1	171.8	129.6	181.9	165.6	158.2	75.5	65.1	112.7	129.36	127.11
October	300.80	601.10	340.40	289.10	358.90	224.50	307.50	409.80	348.5	307.3	273.6	375.3	233.5	334.5	381.1	315.5	269.5	299.6	245.2	341	331.2	277.4	266.3	306.13	293.91
November	648.20	722.00	534.80	453.80	442.70	490.80	414.00	574.40	494.7	462.7	497.6	467.9	541.0	496.8	416.7	476.0	428.9	426.4	543.7	616.1	413	485.62	497.4	480.06	494.04
December	831.30	936.00	556.80	663.70	662.30	882.90	583.60	686.50	657.8	796.9	738.6	624.3	711.6	814.7	748.5	770.2	650.4	445.9	874.5	691.4	541.2	640.68	849.9	702.74	695.58
Total	5,274.40	5,801.63	4,752.80	3,991.40	4,274.40	4,475.90	4,239.30	4,580.80	5,099.50	5,061.10	4,674.40	4,348.90	4,692.00	5,050.20	5,045.80	4,369.10	4,649.00	3,827.10	4,466.50	5,621.40	5,035.30	4,485.00	4,649.60		
Summary of A	II Cooling Degr	ee Days								5,801.63															
Month	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	10 Year Avg 20 Y	Year Trend
Month	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	10 Year Avg 20 Y	Year Trend
Month January	1995	1996	1997	1998	1999	2000	2001	2002	0.0	0.0	2005	2006	0.0	0.0	0.0	0.0	0.0	2012	2013	2014	2015	2016	2017 0	10 Year Avg 20 Y	Year Trend
	1995 - -	1996 - -	1997 - -	1998 - -	1999 - -	2000 - -	2001 - -	2002 - -	0.0 0.0			0.0 0.0			0.0 0.0		0.0 0.0	0 0	2013 0 0	2014 0 0	0	2016 0 0			
January	1995 - - -	1996 - -	1997 - -	1998 - - -	1999 - -	2000 - - -	2001 - - -	2002 - - -	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	0.00	0.00
January February	1995 - - - - -	1996 - - - -	1997 - - -	1998 - - -	1999 - - -	2000 - - - -	2001 - - - -	- - - 2.30	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 0.0 0.0	0.0 0.0 0.0 0.2	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	0.00 0.00 0.00 0.00	0.00 0.00 0.00 -0.07
January February March	1995 - - - - - 1.00		- - - -	- - - - - 9.60	- - - - 8.00	- - - - 8.50	- - - -	- - - 2.30	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 8.4	0.0 0.0 0.0 0.0 12.5	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 0.2 19.0	0.0 0.0 0.0 0.0 3.2	0 0 0 0 8.4	0 0 0 0 3	0 0 0 0 0	0 0 0 0 1.1	0 0 0 0 3.5	0 0 0 0	0.00 0.00 0.00 0.02 3.90	0.00 0.00 0.00 -0.07 2.95
January February March April	- - -	- - -	- - -	- - - -	- - -	- - -	- - - - - - 40.80	2.30 - 33.60	0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 0.0 0.2 2.2	0.0 0.0 0.0 0.0 0.0 41.8	0.0 0.0 0.0 0.0 8.4 12.9	0.0 0.0 0.0 0.0 12.5 35.9	0.0 0.0 0.0 0.0 0.0 0.0 7.8	0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 0.2 19.0 5.3	0.0 0.0 0.0 0.0 3.2 2.7	0 0 0 0 8.4 23.5	0 0 0 0 3 12.4	0 0 0 0 0 0.8 12	0 0 0 0 1.1 0.4	0 0 0 0 3.5 8.6	0 0 0 0 0 0 3.5	0.00 0.00 0.00 0.02 3.90 9.54	0.00 0.00 0.00 -0.07 2.95 2.31
January February March April May	- - - - 1.00 68.40 51.00	- - - - - 16.90 5.60	21.50 41.40	- - - - 9.60 33.20 52.40	- - - - 8.00	- - - 8.50 6.90 49.30	- - - - - 40.80 47.50	2.30 - 33.60	0.0 0.0 0.0 0.0 0.0 11.9 27.9	0.0 0.0 0.0 0.0 0.2 2.2 15.4	0.0 0.0 0.0 0.0 0.0 0.0 41.8 78.8	0.0 0.0 0.0 0.0 8.4 12.9 78.2	0.0 0.0 0.0 0.0 12.5 35.9 41.7	0.0 0.0 0.0 0.0 0.0 0.0 7.8 18.7	0.0 0.0 0.0 0.0 0.0 19.2 8.0	0.0 0.0 0.0 0.2 19.0 5.3 58.5	0.0 0.0 0.0 0.0 3.2 2.7 73.6	0 0 0 0 8.4 23.5 59.6	0 0 0 0 3 12.4 48.8	0 0 0 0 0.8 12 6.4	0 0 0 0 1.1 0.4 29.2	0 0 0 0 3.5 8.6 44.2	0 0 0 0 0 0 3.5 13.8	0.00 0.00 0.00 0.02 3.90 9.54 36.08	0.00 0.00 0.00 -0.07 2.95 2.31 27.10
January February March April May June July August	- - - 1.00 68.40 51.00 68.30	- - - - - 16.90 5.60 31.10	- - - - 21.50 41.40 15.80	- - - 9.60 33.20 52.40 73.60	- - - 8.00 46.20 87.00 20.20	- - - 8.50 6.90 49.30 33.10	- - - - - 40.80 47.50 78.60	2.30 - 33.60 102.60 48.30	0.0 0.0 0.0 0.0 0.0 11.9 27.9 48.6	0.0 0.0 0.0 0.0 0.2 2.2 15.4 13.5	0.0 0.0 0.0 0.0 0.0 41.8 78.8 40.6	0.0 0.0 0.0 0.0 8.4 12.9 78.2 20.1	0.0 0.0 0.0 0.0 12.5 35.9 41.7 42.5	0.0 0.0 0.0 0.0 0.0 7.8 18.7 24.0	0.0 0.0 0.0 0.0 0.0 19.2 8.0 25.2	0.0 0.0 0.0 0.2 19.0 5.3 58.5 78.6	0.0 0.0 0.0 0.0 3.2 2.7 73.6 35.4	0 0 0 0 8.4 23.5 59.6 37.7	0 0 0 0 3 12.4 48.8 27.1	0 0 0 0 0.8 12 6.4 13.5	0 0 0 0 1.1 0.4 29.2 35.6	0 0 0 0 3.5 8.6 44.2 51.7	0 0 0 0 0 3.5 13.8 9.2	0.00 0.00 0.00 0.02 3.90 9.54 36.08 33.80	0.00 0.00 0.00 -0.07 2.95 2.31 27.10 26.11
January February March April May June July August September	- - - 1.00 68.40 51.00 68.30 3.90	- - - - 16.90 5.60 31.10	21.50 41.40	- - - - 9.60 33.20 52.40	- - - 8.00 46.20 87.00	- - - 8.50 6.90 49.30	- - - - - 40.80 47.50	- 2.30 - 33.60 102.60 48.30 36.00	0.0 0.0 0.0 0.0 0.0 11.9 27.9 48.6 14.2	0.0 0.0 0.0 0.0 0.2 2.2 15.4 13.5 24.3	0.0 0.0 0.0 0.0 0.0 41.8 78.8 40.6 22.3	0.0 0.0 0.0 0.0 8.4 12.9 78.2 20.1 5.2	0.0 0.0 0.0 0.0 12.5 35.9 41.7 42.5 17.0	0.0 0.0 0.0 0.0 0.0 7.8 18.7 24.0	0.0 0.0 0.0 0.0 0.0 19.2 8.0 25.2 5.0	0.0 0.0 0.0 0.2 19.0 5.3 58.5 78.6 0.0	0.0 0.0 0.0 0.0 3.2 2.7 73.6 35.4 11.0	0 0 0 0 8.4 23.5 59.6 37.7 5.3	0 0 0 0 3 12.4 48.8 27.1 5.8	0 0 0 0 0.8 12 6.4 13.5	0 0 0 0 1.1 0.4 29.2 35.6 31.4	0 0 0 0 3.5 8.6 44.2	0 0 0 0 0 3.5 13.8 9.2 33.3	0.00 0.00 0.00 0.02 3.90 9.54 36.08 33.80 11.58	0.00 0.00 0.00 -0.07 2.95 2.31 27.10 26.11 13.28
January February March April May June July August September October	- - - 1.00 68.40 51.00 68.30	- - - - - 16.90 5.60 31.10	- - - - 21.50 41.40 15.80	- - - 9.60 33.20 52.40 73.60	- - - 8.00 46.20 87.00 20.20	- - - 8.50 6.90 49.30 33.10	- - - - - 40.80 47.50 78.60	2.30 - 33.60 102.60 48.30	0.0 0.0 0.0 0.0 0.0 11.9 27.9 48.6 14.2 0.0	0.0 0.0 0.0 0.0 0.2 2.2 15.4 13.5 24.3	0.0 0.0 0.0 0.0 0.0 41.8 78.8 40.6 22.3 9.6	0.0 0.0 0.0 0.0 8.4 12.9 78.2 20.1 5.2 0.0	0.0 0.0 0.0 0.0 12.5 35.9 41.7 42.5 17.0	0.0 0.0 0.0 0.0 0.0 7.8 18.7 24.0 9.8 1.3	0.0 0.0 0.0 0.0 0.0 19.2 8.0 25.2 5.0	0.0 0.0 0.0 0.2 19.0 5.3 58.5 78.6 0.0	0.0 0.0 0.0 0.0 3.2 2.7 73.6 35.4 11.0	0 0 0 0 8.4 23.5 59.6 37.7 5.3 0	0 0 0 0 3 12.4 48.8 27.1 5.8	0 0 0 0 0.8 12 6.4 13.5 1.4	0 0 0 0 1.1 0.4 29.2 35.6 31.4 0	0 0 0 0 3.5 8.6 44.2 51.7	0 0 0 0 0 3.5 13.8 9.2 33.3 1.9	0.00 0.00 0.00 0.02 3.90 9.54 36.08 33.80 11.58 0.47	0.00 0.00 0.00 -0.07 2.95 2.31 27.10 26.11 13.28 0.72
January February March April May June July August September October November	- - - 1.00 68.40 51.00 68.30 3.90	- - - - 16.90 5.60 31.10	- - - - 21.50 41.40 15.80	- - - 9.60 33.20 52.40 73.60	- - - 8.00 46.20 87.00 20.20	- - - 8.50 6.90 49.30 33.10	- - - - - 40.80 47.50 78.60 10.30	- 2.30 - 33.60 102.60 48.30 36.00	0.0 0.0 0.0 0.0 0.0 11.9 27.9 48.6 14.2 0.0	0.0 0.0 0.0 0.0 0.2 2.2 15.4 13.5 24.3 0.0	0.0 0.0 0.0 0.0 0.0 41.8 78.8 40.6 22.3 9.6 0.0	0.0 0.0 0.0 0.0 8.4 12.9 78.2 20.1 5.2 0.0	0.0 0.0 0.0 0.0 12.5 35.9 41.7 42.5 17.0 0.8	0.0 0.0 0.0 0.0 0.0 7.8 18.7 24.0 9.8 1.3	0.0 0.0 0.0 0.0 0.0 19.2 8.0 25.2 5.0 0.0	0.0 0.0 0.0 0.2 19.0 5.3 58.5 78.6 0.0 0.0	0.0 0.0 0.0 0.0 3.2 2.7 73.6 35.4 11.0 1.5	0 0 0 0 8.4 23.5 59.6 37.7 5.3 0	0 0 0 0 3 12.4 48.8 27.1 5.8	0 0 0 0 0.8 12 6.4 13.5	0 0 0 0 1.1 0.4 29.2 35.6 31.4 0	0 0 0 0 3.5 8.6 44.2 51.7	0 0 0 0 0 3.5 13.8 9.2 33.3 1.9 0	0.00 0.00 0.00 0.02 3.90 9.54 36.08 33.80 11.58 0.47	0.00 0.00 0.00 -0.07 2.95 2.31 27.10 26.11 13.28 0.72 0.00
January February March April May June July August September October	- - - 1.00 68.40 51.00 68.30 3.90	- - - - 16.90 5.60 31.10	- - - - 21.50 41.40 15.80	- - - 9.60 33.20 52.40 73.60	- - - 8.00 46.20 87.00 20.20	- - - 8.50 6.90 49.30 33.10	- - - - - 40.80 47.50 78.60	- 2.30 - 33.60 102.60 48.30 36.00	0.0 0.0 0.0 0.0 0.0 11.9 27.9 48.6 14.2 0.0	0.0 0.0 0.0 0.0 0.2 2.2 15.4 13.5 24.3	0.0 0.0 0.0 0.0 0.0 41.8 78.8 40.6 22.3 9.6	0.0 0.0 0.0 0.0 8.4 12.9 78.2 20.1 5.2 0.0	0.0 0.0 0.0 0.0 12.5 35.9 41.7 42.5 17.0	0.0 0.0 0.0 0.0 0.0 7.8 18.7 24.0 9.8 1.3	0.0 0.0 0.0 0.0 0.0 19.2 8.0 25.2 5.0	0.0 0.0 0.0 0.2 19.0 5.3 58.5 78.6 0.0	0.0 0.0 0.0 0.0 3.2 2.7 73.6 35.4 11.0	0 0 0 0 8.4 23.5 59.6 37.7 5.3 0	0 0 0 0 3 12.4 48.8 27.1 5.8	0 0 0 0 0.8 12 6.4 13.5 1.4	0 0 0 0 1.1 0.4 29.2 35.6 31.4 0	0 0 0 0 3.5 8.6 44.2 51.7	0 0 0 0 0 3.5 13.8 9.2 33.3 1.9	0.00 0.00 0.00 0.02 3.90 9.54 36.08 33.80 11.58 0.47	0.00 0.00 0.00 -0.07 2.95 2.31 27.10 26.11 13.28 0.72

	Cost of Power 2018		
2018 Load Forecast	kWh	kW	2018 %RPP
Residential	289,196,234		96.64%
General Service < 50 kW	93,021,415		92.68%
General Service 50 to 4,999 kW	244,381,512	613,551	35.64%
Sentinel Lights	209,280	591	100.00%
Street Lights	2,398,221	7,030	2.88%
Unmetered Loads	903,033		100.00%
TOTAL	630,109,695	621,172	

Electricity - Commodity RPP	2018 Forecasted	2018 Loss			
Class per Load Forecast RPP	Metered kWhs	Factor		2018	
Residential	279,479,240	1.0481	292,922,192	\$0.10909	\$31,954,882
General Service < 50 kW	86,212,247	1.0481	90,359,056	\$0.10909	\$9,857,269
General Service 50 to 4,999 kW	87,097,571	1.0481	91,286,964	\$0.10909	\$9,958,495
Sentinel Lights	209,280	1.0481	219,346	\$0.10909	\$23,928
Street Lights	69,069	1.0481	72,391	\$0.10909	\$7,897
Unmetered Loads	903,033	1.0481	946,469	\$0.10909	\$103,250
TOTAL	453,970,440		475,806,419		\$51,905,722

Electricity - Commodity Non-RPP	2018 Forecasted	2017 Loss			
Class per Load Forecast	Metered kWhs	Factor		2018	
Residential	9,716,993	1.0481	10,184,381	\$0.10616	\$1,081,174
General Service < 50 kW	6,809,168	1.0481	7,136,689	\$0.10616	\$757,631
General Service 50 to 4,999 kW	157,283,941	1.0481	164,849,299	\$0.10616	\$17,500,402
Sentinel Lights	0	1.0481	0	\$0.10616	\$0
Street Lights	2,329,153	1.0481	2,441,185	\$0.10616	\$259,156
Unmetered Loads	0	1.0481	0	\$0.10616	\$0
TOTAL	176,139,255		184,611,553		\$19,598,362

Transmission - Network	Volume			
Class per Load Forecast	Metric		2018	
Residential	kWh	303,106,573	\$0.0060	\$1,818,639
General Service < 50 kW	kWh	97,495,745	\$0.0056	\$545,976
General Service 50 to 4,999 kW	kW	613,551	\$2.2694	\$1,392,392
Sentinel Lights	kW	591	\$1.7202	\$1,016
Street Lights	kW	7,030	\$1.7116	\$12,033
Unmetered Loads	kWh	946,469	\$0.0056	\$5,300
TOTAL				\$3,775,357

Transmission - Connection	Volume			
Class per Load Forecast	Metric		2018	
Residential	kWh	303,106,573	\$0.0000	\$0
General Service < 50 kW	kWh	97,495,745	\$0.0000	\$0
General Service 50 to 4,999 kW	kW	613,551	\$0.0000	\$0
Sentinel Lights	kW	591	\$0.0000	\$0
Street Lights	kW	7,030	\$0.0000	\$0
Unmetered Loads	kWh	946,469	\$0.0000	\$0
TOTAL				\$0

Wholesale Market Service					
Class per Load Forecast				2018	
Residential	kW	'h	303,106,573	\$0.0036	\$1,091,184
General Service < 50 kW	kW	'n	97,495,745	\$0.0036	\$350,985
General Service 50 to 4,999 kW	kW	'h	256,136,263	\$0.0036	\$922,091
Sentinel Lights	kW	'h	219,346	\$0.0036	\$790
Street Lights	kW	'h	2,513,576	\$0.0036	\$9,049
Unmetered Loads	kW	'h	946,469	\$0.0036	\$3,407
TOTAL			660,417,972		\$2,377,505

Rural Rate Assistance				
Class per Load Forecast			2018	
Residential	kWh	303,106,573	\$0.0003	\$90,932
General Service < 50 kW	kWh	97,495,745	\$0.0003	\$29,249
General Service 50 to 4,999 kW	kWh	256,136,263	\$0.0003	\$76,841
Sentinel Lights	kWh	219,346	\$0.0003	\$66
Street Lights	kWh	2,513,576	\$0.0003	\$754
Unmetered Loads	kWh	946,469	\$0.0003	\$284
TOTAL		660,417,972		\$198,125

Smart Meter Entity Charge			
Class per Load Forecast	Customers		2018
Residential	29,836	\$0.5700	\$17,007
General Service < 50 kW	3,427	\$0.5700	\$1,954
General Service 50 to 4,999 kW			\$0
Sentinel Lights			\$0
Street Lights			\$0
Unmetered Loads			\$0
TOTAL	33,264		\$18,960

	2018
4705-Power Purchased	\$71,504,085
4708-Charges-WMS	\$2,377,505
4714-Charges-NW	\$3,775,357
4716-Charges-CN	\$0
4730-Rural Rate Assistance	\$198,125
4750-Low Voltage	
4751 - Smart Metering Entity charge	\$18,960

TOTAL 77,874,032

2018 Cost Allocation Model FINAL



Cost Allocation Model ("CA Model") Version 3.5

Instructions Sheet

General:

These instructions are included with the OEB CA Model as a reference for distributor staff and other users of the model.

Version 3.5 is designed for use with 2018 COS rate applications.

The instructions are organized by Input sheet (I1 to I9). The instructions are followed by suggestions of how to use Output sheets O1, O2, O3.1 and O3.6, and the Exhibit sheets E2 - There are numerous references in these instructions to specific Excel cells in the Revenue Requirement Work Form ("RRWF"). The cross-references to RRWF are intended to ensure consistency within the application. It is probably most convenient to complete the RRWF first, then the CA model. If completing the CA model first, leave the required cross references blank temporarily, e.g. at the top of worksheet I-3 and I-6.1, ignoring the corresponding error messages in the rose-coloured diagnostic cells. Once the RRWF is completed, the

Worksheet I1 Introduction

This input worksheet is for basic information about the utility and the application. This worksheet does not require any changes after filing the initial application.

- Input to Cell C11 is carried forward to the heading on all worksheets.
- The colour-coding used throughout the model is explained just below the applicant

Worksheet I2 LDC Classes

The main purpose of this worksheet is to define the rate classes.

- Input to Cell C-17 is copied to the header of all worksheets. When the CA Model is modified for a specific reason, such as a run using final proposed rates for the purposes of a draft rate order, a new description should be entered in Cell C-17.
- Cell C20 and below shows common rate class names. Substitute the proper name if applicable. Any input to Column D will appear as the column headings if different from
- In Column E, choose Yes or No as applicable for the proposed customer classes, and
- Do not include microFIT as a rate classification in CA Model until further notice in the

- If the applicant is a Host Distributor with a separate class for the Embedded Distributor(s), use Row 29. Otherwise, a Host Distributor should refer to Filing Requirements for instructions on how to reflect the Embedded Distributor in the applicable
- Be aware that the "Update" button hides and unhides columns, nothing more. If you have entered data for a class in an input sheet, the data will remain until you delete the data. (If you enter data for a class and subsequently change to 'No' for that class in I-2 and click Update, the data for the class will be hidden but will continue to affect range
- For the user's convenience, a space is available at B46 to describe a scenario (customer classes, load data, choice of allocators, etc.) to keep track of alternative cost allocation outcomes as they are being studied. This information is in addition to the
- The Residential, GS < 50 kW and Street Light customer classes are now locked from being edited and removed. This is to ensure that the Residential and Street Light class data are always in the same positions for the calculation of the street light adjustment

Worksheet I3 Trial Balance Data

The main purpose of this worksheet is to enter the forecast account balances. For convenience, the accounts that affect the test year revenue requirement have a yellow background in column A. (All accounts that are reported for the RRR Trial Balance are

There are diagnostic cells at the top of I-3 for cross-references to the user's RRWF, to avoid filing information that is inconsistent. The CA model works regardless of whether the diagnostic messages in cells H14 and H16 are flagging a discrepancy.

- At Cell F10, input the return on equity RRWF tab 9 'Revenue Requirement' cell F23;
- At Cell F11, input the forecast of PILs from RRWF tab 9 'Revenue Requirement' cell
- At Cell F12, input Interest Cost from RRWF tab 9 'Revenue Requirement' cell F22;
- Cell F13 should be entered equal to RRWF tab 9 'Service Revenue Requirement' cell
- Cell F15 should be entered equal to RRWF tab 4 'Rate Base' cell G19
- Starting at Row 20, enter forecast amounts for USoA accounts in column D. The CA Model has a few rows that are inserted for finer granularity within existing accounts.
- Cells D78 and D79 are the balances in Account 1575 and 1576. The recovery of these balances is not done through the service revenue requirement and distribution rates, but rather through a rate rider per memo June 25, 2013. Current versions differ from Version
- Column D contains the forecast amounts for the test year, and is to match the amounts in the rate application. For asset accounts, enter the mid-year average amounts matching
- Remember to include revenue accounts as negative numbers, as in the Trial Balance.
- Note that SSS Administration revenue is now Account 4086, whereas it was previously a
- Column F is available to re-assign amounts among the accounts in Column D. If costs are removed from one USoA account and added to another account, the rationale for the re-assignment is to be provided by the distributor in its prefiled evidence.
- No rationale is required if the entries in column F have been directed by Board policy. For example see note below re Account 4235.
- Row 274 has been added, to allow for new account 4086 SSS Administration Charge.

- Rows 284 and 285 have been added, to allow for separate allocation of the Account Set-Up Charges sub-account distinct from other revenue streams in Account 4235. Enter the sub-account amounts at Cell F284 and F285 and enter negative sum at F283 (should be
- Row 469 has been added to allow for inclusion of LEAP, distinct from other donations which are not recoverable. Enter full amount of Account 6205 in cell D468, negative amount of LEAP in F468, and positive amount of LEAP in F469. (Only the latter is
- Column G is used for costs that are directly allocated. Put the appropriate total amount in Column G, and the model places it into I-9 to be included in the class revenue
- Note that the model has Rows in I9 for most capital and OM&A accounts, but not revenue accounts. If an account has no corresponding Row in I9, the model does not
- Column I has input cells in the new Rows. If necessary, enter the allocator for the account that the distributor considers most appropriate. (The model on the website has an allocator already selected at the suggestion of the CA Working Group, but the distributor is ultimately responsible for selecting the most appropriate allocator considering how it uses

Worksheet I4 Break Out Assets

This input worksheet is for breaking the asset accounts into a more granular level.

- Cell C12 requires data entry from the RRWF tab 4. Rate Base, Cell G15. The message at D93 is intended to ensure consistency between the cost allocation model and the rest of
- Columns L O require the break-out of the aggregate depreciation accounts into the sub-accounts for each asset account.
- Worksheet I4 is designed for assets that are not allocated directly to any customer class. The gross and net values of assets directly allocated to one or more classes are

Worksheet I5.1 Miscellaneous Data

- In cell D15, enter the km of distribution line, regardless of voltage (structures, not circuits) used in determining customer density of the service area.
- In Cell D19, enter the percentage of OM&A plus Cost of Power that is included as working capital, eg.13%, or a percentage based on the distributor's lead-lag study;
- Cell D21 yields a weighting factor to attribute pole access revenue in the same proportions as the corresponding allocation of costs. Considering the NBV of all poles that yield pole rental revenue, enter the estimated percentage of poles that are at Secondary

Worksheet I5.2 Weighting Factors

This worksheet is used to input a weighting factor for services and a weighting factor for Billing and Collection. Generally the Residential weighting factor should be 1.0, with each

- Row 12: calculate weighting factors reflecting only installed capital costs recorded in Account 1855 Services. Where there is variety of situations within a class, provide a single factor that is suitable for the whole class. See examples in the boxes below.
- Row 15: calculate weighting factors reflecting costs in Account 5315 Customer Billing, Account 5320 Collecting, and Account 5340 Miscellaneous Customer Account

 Default weights are no longer provided in the model. The weights previously provided in version 1.2 can be found in the Board staff's implementation documentation [EB-2010-

Example: Weighting Factor for Services:

Assume that the amount recorded in 1855 for a typical residential customer is \$1,000. Assume that there are 500 customers in the GS>50 class.

Assume that 100 of them are industrial customers served by a single span of overhead conductor. The amount remaining on the books in Account 1855 is \$500, though the current cost of replacing the service including labour would be much larger.

Assume that 100 customers have underground service that required extensive permits, street repairs, and labour costs, as well as materials. The services are recent, and the amount Assume 300 customers have no costs recorded in Account 1855, and would have no cost recorded even if replaced (per distributor's accounting practice and conditions of service) Calculation of a single factor for GS>50 class -- weighted average of embedded book values \rightarrow [(100 * \$5,000) + (100 * \$25,000) + (300 * \$0)] / 500 = \$6,000 per customer Weighting factor for residential @ \$1,000 is 1.00

Weighting factor for GS>50 kW = \$6,000/\$1,000 = 6.00

Example: Weighting Factor for Billing and Collecting:

Assume that the Residential cost averaged over all residential customers is \$1.50 for bill preparation and mailing, \$0.50 to record revenue from a normal payment, and \$1.00 per bill on average for other costs associated with collecting, etc. that are recorded in accounts 5315, Assume that there are 15 customers in the USL class:

Assume that 5 of the 15 customers have a large number of devices and the number of devices changes from time to time, so additional clerical attention is required each month amounting to \$50 over the group (\$10 per bill). Assuming that other costs are the same as Assume the other 10 USL customers have a small number of devices and require the same amount of effort as a typical residential customer. There are less issues with collecting, so the incidental costs are \$0.50 per month. Total cost is \$2.50 per bill

Calculation of index for USL class (weighted average of 5 and 10 customers)

 \rightarrow [(5 * \$11.50) + (10 * \$2.50)] / 15 = \$5.50 per bill.

Weighting factor for Residential = \$3.00 / \$3.00 = 1.00

Weighting factor for USL = \$5.50 / \$3.00 = 1.83

Worksheet I6.1 Revenue

This input sheet is used to calculate hypothetical revenues, based on the test year volumetric forecast at the current rates. (This calculation is also used in RRWF for the calculation of

- Cells B10, B13, B16 and B19 are used to flag internal inconsistencies that may exist amongst the application exhibits.
- Cell B10 from Exhibit 3 of the application, input total energy from the test year load forecast, adjusted downward for distribution line losses.
- Cell B13 from Exhibit 3 of the application, input the total billing demands of all demand-

- Cell B16 –from RRWF tab 8 Revenue Deficiency/Sufficiency H16.
- Cell B19 enter data from RRWF tab 8. Revenue Deficiency/Sufficiency F18.
- Rows 25 and 26: enter weather-normalized load after line losses. These quantities will be the results found in the distributor's load forecast Exhibit 3.
- Row 29 is the forecast of billing demand of customers that are not Wholesale Market Participants. Host distributors -- remember that this may apply to embedded distributors.
- Rows 33-36 enter the currently approved rates for each class. Include the Transformer Ownership Allowance for the applicable classes.
- Row 37 a placeholder Row for any other rate (e.g. separate rates per street lighting fixture, if charged in addition to kW demand).
- Row 39 is class revenue gross of TOA, and row 41 is net. The model uses the latter in Note that the <u>revenue</u> formula calculates monthly fixed revenue from the largest of # of customers / connections / devices from Rows 18, 19 and 21 in worksheet I-6.2. This is appropriate if a class, e.g. streetlights, is billed per device, of if the number of devices equals the number of connections. If this is not appropriate for the distributor's rate structure, the distributor should correct the formula in row 39 for the applicable class(es), or over-write it with a specific cell references. For example, if USL is billed per customer
- As an alternative run of the CA Model, but not for submission with the application, it may be useful to enter the rates that are being proposed in the application in Rows 33-36. See
- If the Conditions of Service for a class of large customers require that all customers supply their own transformation, then the published rate is presumably for the class

Worksheet I6.2 Customer Data

This input sheet is for inputting the various customer data by rate class, such as number of bill, number of customers, etc.

- Row 18 'Number of devices' was added as of version 2 of the model. Generally this will require input for the Street Lighting and Unmetered Scattered Load classes.
- The number of devices (Row 18) should be equal to or greater than the number of
- The number of connections should be equal to or greater than the number of customers
- The allocation of customer-related costs is based on customer count and connections.

"Daisy-chaining" is the situation where the number of devices exceeds the number of connections. The allocation formula is appropriate if the distributors costs are proportional to the number of connections (and the corresponding weighting factor). If this is not appropriate to the applicant's proposed approach, change the cell reference in the formula calculated here (Rows 52 and 53). All relevant data inputs are automatically populated to allow for double checking each of the calculations.

• Cells J23 and J24 calculate the "adjusted connections" for the CCP and CCLT allocators by dividing the number of devices by the relevant street lighting adjustment factors. This calculation reflects the implementation of the OEB's cost allocation policy for

Worksheet I7.1 Meter Capital

The purpose of this input worksheet is to derive the weighting factor of each class for the allocator CWMC, which is used to allocate accounts 1860 Meters, 5065 Meter Expense, and 5175 Maintenance. It does not affect the deferral account 1555 Smart Meter Capital and

- As a general rule, include one meter per customer in this worksheet, i.e. include smart meter or standard meter, not both.
- Replace meter descriptions in Column C with new descriptions that match the meters actually in use, and input the applicable average installed replacement cost of each type of
- If the cost of equipment used to download billing data is included in Account 1860 –
 Meters, the cost of such equipment should be considered in this worksheet.
- Note that Account 1920 Computer Hardware, Account 1925 Computer Software and Account 1955 Communications Equipment are allocated to the customer classes by the composite allocator Net Fixed Assets (excluding credit for capital contributions). If equipment for automated meter-reading and data storage are recorded in these accounts, the distributor may consider moving capital costs to Account 1860 Meters in worksheet I-3 and reflecting this in the meter capital weighting factors, with the objective of reaching a
- Entries for USL, Street lighting and Sentinel Lighting in worksheet I7.1 and I7.2 are 0. For any cost of estimating or verifying unmetered loads, see note re direct allocation under

Worksheet I7.2 Meter Reading

The purpose of this input worksheet is to derive the weighting factors for the allocator CWMR, which is used only to allocate costs that are recorded in account 5310 Meter Reading Expense. The data in Column C are relative amounts, with the typical Residential reading

• This worksheet has not been modified to reflect automated meter reading. The Rows in worksheet I7.2 continue to reflect differences in customer density, relative difficulty in reaching the meter, and frequency of reading the meter in the respective classes. To the extent that these factors are now more nearly uniform due to automated meter reading, Note that the cost of the Smart Meter Entity is treated as a pass-through cost with its own rate rider. It is not included in the service revenue requirement and is not allocated in this model, except as a component of Working Capital (account 4751).

Worksheet I8 Demand Data

This input sheet is used to record the various coincident and non-coincident peaks by rate class, which are used as cost allocators in the CA Model.

• There have been no changes to this worksheet. If the distributor's most up-to-date load profile data comes from the Hydro One analysis used in the Informational Filing in 2006-7, then the data in worksheet I-8 may be the same for each class as was used for the Informational Filing -- except for being scaled up or down to reflect the current energy

Worksheet I9 Direct Allocation

This input worksheet allows for directly allocating costs to specific rate classes.

- The total amount of direct allocation is found in column C. This amount must be attributed to one class, or to a subset of classes, in columns E X.
 - Remember that costs associated with verifying and updating estimates of unmetered loads may be allocated directly to the applicable class. [EB-2005-0317, Cost allocation
 - Additional information on direct allocations can be found above in the notes for Column G in input sheet I3 Trial Balance.

- The numerous columns to the right of I-9 are used for the purpose of burdening directly-allocated costs for a share of overhead costs. No inputs are required.
- The formula at cell C148 has been corrected in version 3.2 so that cells E149:X151 are calculated from NBV in all instances.

Worksheet O1

This is an output worksheet that shows the allocated revenue requirements and the revenueto-cost ratios by rate class. The diagnostic cells in this sheet check that the allocated costs

- In these instructions for Worksheet O1, "RRWF" means RRWF tab 8. Revenue
- "Cost Allocation and Rate Design" means Tab 11: Cost Allocation and Rate Design of the RRWF. This replaced Appendix 2-P in the Chapter 2 Appendices prior to 2017.
- Row 18 Distribution Revenue at Existing Rates:
 - Cell C18 should equal the total in RRWF Cell F17 Distribution Revenue at Currently
 - Cells D18 and beyond are the inputs to Cost Allocation and Rate Design, Table B,
- Row 19 Miscellaneous Revenue:
 - Cell C19 should equal RRWF Cell F18,
 - Cells D19 and beyond are the inputs to Cost Allocation and Rate Design, Table B,
 - Note the diagnostic test in Row 20 for Miscellaneous Revenue. The model calculates the status quo rates from the test year Service Revenue Requirement less Miscellaneous Revenue. If Miscellaneous Revenue is entered inaccurately, the status
- Cell C21 Total Revenue at Existing Rates should be equal to RRWF Cell F19;
- Row 23 Distribution Revenue at Status Quo Rates":
 - Cell C23 should equal RRWF, sum of Cells H16 & H17
 - Cells D23 and beyond are the hypothetical distribution revenue, by class, if there were no rate re-balancing. These cells are the inputs to Cost Allocation and Rate
- Cell C25 should equal RRWF Cell H19 Total Revenue.
- Row 40 Revenue Requirement (includes NI):
 - Cell C40 is the total revenue requirement, and should be equal to RRWF worksheet tab 9 Revenue Requirement, Cell F22; and
 - Cells D40 and beyond are inputs to Cost Allocation and Rate Design, Table A,
- Row 75 Revenue to Expenses Status Quo:
 - Cell C75 should equal 100%, and
 - Cells D75 and beyond are the inputs to Cost Allocation and Rate Design, Table C, second column "Status Quo Ratios".
- Cells C71 and C81 should equal the corresponding target returns on equity (RRWF)

The 2018 Filing Requirements do not require a second version of the model showing revenue with proposed rates. However, it may be helpful to the user to verify the proposed distribution rates and ratios by substituting proposed rates in place of currently approved ones in I-6.1. Having made that change, there should be no deficiency comparing row 21 versus 25, and

It may also be useful to run an updated version when preparing a Draft Rate Order:

> At worksheet I3, modify Miscellaneous Income accounts if necessary, along with forecast capital and OM&A accounts, if any of these have changed as a result of a

- ➤ At worksheet I6.1, modify the class load forecast inputs if it has changed since the original application, at Rows 25 -27.
- ➤ At worksheet I6.1, substitute the proposed rates at Rows 33 36.
- > At worksheet I8, data may need to be changed if the load forecast has been changed.
- ➤ On worksheet O1:
 - Cell C22 should now equal 1.00 and Rows 18 and 23 should be identical.
 - Cells D75 and beyond should show the newly-approved revenue to cost ratios.

Worksheet O2

Rows 14 - 17 provide information relevant to the Monthly Service Charge of each class, usually referred to as the floor (alternate versions in rows 14 and 16) and the ceiling in row 17 Users of the model have observed that for some classes, the ceiling comes out lower than the floor, or even negative. This occurs in situations where customer-related costs are relatively low compared to Demand-related costs, and appears to be a result of prorated depreciation on General Plant. With this discrepancy remaining in the model, the precise calculation of the

Worksheet O3.1

The purpose of this output worksheet is to provide information on the cost per unit of providing customers with transformation service.

• Row 27 expresses the transformer costs in per kW terms. The amount found in Row 27 is not necessarily identical to the cost that would be saved if the customer provides its own transformer. While it is useful information, the value in Row 27 should not be presented

Worksheet O3.6

The purpose of this output worksheet is to provide information to be used to update the provincial standard monthly charge for microFIT installations.

- Check that Cell 23 is equal to O-2 Cell D132 less Cell D81, which is an update of the information that underpins the current rate; and
- Cells C24 and C25 have been added in version 2 of the model per Board Report (p. 8).

If the distributor intends to propose a microFIT charge based on its own costs, this will require sub-account information as per the Board's FAQ # 18, December 23, 2010. The information from Worksheet O-3.6 will not likely be considered relevant for approval of a non-uniform

Worksheet O6

• Formulas in row 176 have been updated to ensure that costs for account 4751 are allocated using the 4751 C allocator.

Worksheets E2 and E4

Worksheet E2 shows the proportions allocated to each rate class by the various allocators. These allocators are linked to the applicable USoA accounts in worksheet E4.

• Worksheet E4 is not locked, and the user may propose to allocate any account using a different allocator than the default found in the model. If the applicant is proposing to use a different allocator, please note that this would be a departure from standard policy and

• The 4751 C customer allocator has been added in row 122 of Sheet E2. It has been applied as the default for account 4751 on sheet E4. This allocator is used to allocated the Smart Metering Entity (SME) charges to the GS < 50 kW and Residential classes, only, on

Worksheet E3

The Peak Load Carrying Capability adjustment is entered at cell A14. The default is 400 Watts. The adjustment is related to the definition of Minimum System, i.e. categorization between customer-related and demand-related cost. For further explanation see the Board

- If proposing a PLCC of other than 400 Watts, this should be identified and explained in
- Worksheet E3 has been updated to use the "adjusted connections", calculated on Sheet I6.2 for the calculation of the CCP and CCLT allocators.

Worksheet E5

The purpose of this worksheet is to aid in detecting and correcting instances in which an account is not fully allocated to the rate classes.

Each cell in columns J and L should be zero. If the calculation is not zero, and the account involved is one that affects the revenue requirement (highlighted in column A of I-3) the



Sheet I1 Utility Information Sheet

Version 3.5

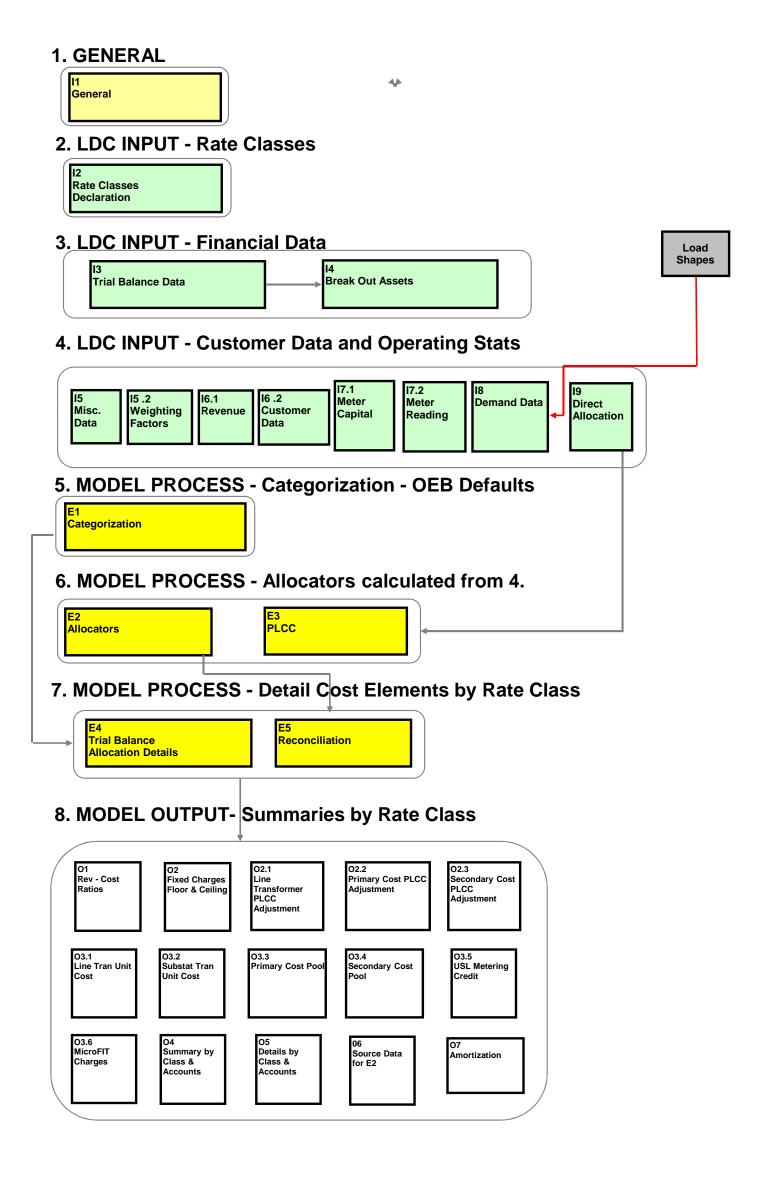
Name of LDC:	PUC Distribution Inc.
Application EB Number:	EB-2017-0071
Date of Application:	March-29-18
Contact Information:	
Name:	Andrew Belsito
Title:	Rates and Regulatory Affairs Officer
Phone Number:	705-759-3009
E-Mail Address:	andrew.belsito@ssmpuc.com

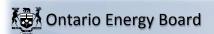
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**Please Note: Colour Coding Legend ** Input Cells Output Cells Exhibition Brought Forward Brought Forward Calculation Calculation Diagnostic

Brief Description of Each Worksheet's Function

INPUTS	l1	Intro	Brief explanation of what the pages do.
111 010	12	LDC data and Classes	Enter LDC specific information and number of classes etc
	13	TB Data	Forecast Trial Balance
	14	BO ASSETS	Break out assets into detail functions - bulk deliver, primary and secondary
	I5.1	Misc Data	Input for miscellaneous data where necessary - TBD
	15.2	Weighting Factors	Invput for weighting factors to be applied to billing and services
	I6.1	Revenue	Input rates and volumes for working up revenue
	16.2	Customer Data	Input customer related data for generating customer allocators
	17.1	Meter Capital	Input meter related data for calculating capital costs weighing factors
	17.2	Meter Reading	Input meter related data for calculating meter reading weighing factors
	18	Demand Data	Input demand allocators using load data and making LDC specific adjustments
	19	Direct Allocation	
OUTPUTS	01	Revenue to cost	Output showing revenue to cost ratios, inter class subsidy etc.
	02	Fixed Charge	Output showing the range for the Basic Customer charge - TBD
	O2.1	Line Transformer PLCC Adjustment	
	02.2	Primary Cost PLCC Adjustment	
	02.3	Secondary Cost PLCC Adjustment	
	03.1	Line Tran Unit Cost	
	03.2	Substat Tran Unit Cost	
	O3.3	Primary Cost Pool	
	03.4	Secondary Cost Pool	
	O3.5	USL Metering Credit	
	O3.6	MicroFIT Charges	
	04	Summary by Class	Output showing summary of all allocation by class and by US of A
	O5	Detail by Class	Output showing details of individual allocation by class and by USofA
	O6	Source Data for E2	
	07	Amortization	
EXHIBITS	E1	Categorization	Exhibit showing how costs are categorized
	E2	Allocation Factors	Exhibit summarizing all allocation factors created in I5 to I8 and present the finding in percentages
	E3	PLCC	Backup documentation for calculating Peak Load Carrying Capability.
	E4	Trial Balance Index	Exhibit showing 1. how accounts are grouped for reporting, how accounts are categorized and how accounts are allocated
	E5	Reconciliation	Exhibit showing reconciliation of accounts included and excluded from the allocation study to TB balance





EB-2017-0071 **Sheet I2** Class Selection -

Instructions:
Step 1: Please input identification of this Run in C15 and C17
Step 2: Please input your proposed rate classes.
Step 3: After all classes have been entered, Click the "Update" button in cell E41

Please in						

Please provide summary identification of this Run

		Utility's Class Definition	Current
1	Residential		YES
2	GS <50		YES
3	GS>50-Regular		YES
4	GS> 50-TOU		NO
5	GS >50-Intermediate		NO
6	Large Use >5MW		NO
7	Street Light		YES
8	Sentinel		YES
9	Unmetered Scattered Load		YES
10	Embedded Distributor		NO
11	Back-up/Standby Power		NO
12	Rate Class 1		NO
13	Rate class 2		NO
14	Rate class 3		NO
15	Rate class 4		NO
16	Rate class 5		NO
17	Rate class 6		NO
18	Rate class 7		NO
19	Rate class 8		NO
20	Rate class 9		NO

** Space available for additional information about	this run
	/



EB-2017-0071

Sheet I3 Trial Balance Data

Comparisons with RRWF

RRWF Reference:

9. cell F23	Return on Deemed Equity	\$3,596,376		
9. cell F19	Income Taxes (Grossed up)	\$333,200		
9. cell F22	Deemed Interest Expense	\$2,396,385		
9. cell F25	Service Revenue Requirement	\$22,065,750	From this Sheet	Differences?
	Revenue Requirement to be Used in this model (\$)	\$22,065,750	\$22,065,750	Rev Req Matches
4. cell G19	Rate Base (\$)	\$99,899,321	,	
	Rate Base to be Used in this model (\$)	\$99,899,321	\$99,899,321	Rate Base Matches

Uniform System of Accounts - Detail Accounts

USoA		1	1		ı	
Account	Accounts	Forecast Financial	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
#	Accounts	Statement	Model Adjustillents	Reciassily accounts	Direct Allocation	Reclassified Balafice
	Cash	\$3,919,447				\$3,919,447
1010	Cash Advances and Working Funds					\$0
1020	Interest Special Deposits					\$0
	Dividend Special Deposits					\$0
	Other Special Deposits					\$0
1060	Term Deposits					\$0
1070	Current Investments					\$0
1100	Customer Accounts Receivable	\$6,620,244				\$6,620,244
1102	Accounts Receivable - Services					\$0
1104	Accounts Receivable - Recoverable Work					\$0
1105	Accounts Receivable - Merchandise, Jobbing, etc.					\$0
1110	Other Accounts Receivable					\$0
1120	Accrued Utility Revenues	\$9,578,884				\$9,578,884
1130	Accumulated Provision for Uncollectible Accounts					
	Credit					\$0
1140	Interest and Dividends Receivable					\$0
1150	Rents Receivable					\$0
1170	Notes Receivable					\$0
	Prepayments	\$63,400				\$63,400
	Miscellaneous Current and Accrued Assets					\$0
	Accounts Receivable from Associated Companies					\$0
	Notes Receivable from Associated Companies					\$0
1305	Fuel Stock					\$0
	Plant Materials and Operating Supplies	\$1,486,453				\$1,486,453
	Merchandise					\$0
	Other Materials and Supplies					\$0
1405	Long Term Investments in Non-Associated Companies					\$0
1408	Long Term Receivable - Street Lighting Transfer					\$0
	Other Special or Collateral Funds					\$0
	Sinking Funds					\$0
	Unamortized Debt Expense					\$0
1445	Unamortized Discount on Long-Term DebtDebit					\$0
1455	Unamortized Deferred Foreign Currency Translation					•
	Gains and Losses					\$0
1460	Other Non-Current Assets	(\$3,529,530)				(\$3,529,530)
1465	O.M.E.R.S. Past Service Costs					\$0
1470	Past Service Costs - Employee Future Benefits					\$0
1475	Past Service Costs - Other Pension Plans					\$0
1480	Portfolio Investments - Associated Companies					\$0

1806	1485	Investment in Associated Companies - Significant				
1900. Universided Play and Polipagious Source Courts 1901. Politation State and State						\$0
1970 De Personage Agency and present general contrages 1971 De Personage Agency and present general contrages 1972 De Personage Agency and present general contrages 1973 De Personage Agency and present general contrages 1974 De Personage Agency and present general contrages 1975 De Per						\$0
1910 Infrastruct Source and Interligence Charge 1910 Infrastruct Source Account 1910 Infrastruct Source Account 1910 Infrastruct Source Account 1910 Infrastruct Source Account 1910 Infrastruct Charge Account Charge Meet Infrastructure 1910 Infrastruct Charge Account Charge Meet Infrastructure 1911 Infrastruct Charge Account Charge Meet Infrastructure 1911 Infrastruct Charge Account Charge Meet Infrastructure 1912 Infrastructure Account Charge Meet Infrastructure 1913 Infrastructure Charge Account Charge Meet Infrastructure 1915 Infrastructure Charge Account Charge			_			\$0 \$0
1910 Compact Account Compact Control C						\$0
Security Propose Orange Assessment Valence Account		Emission Allowance Inventory				\$0
1500 Power Programs Variation Account						\$0
Special Purpose Charge Appearance Vivisions Ancions			_			\$0 \$0
Decide Pulsages Application Control Co						3 0
1550 Professor	.02.	Special Purpose Charge Assessment Variance Account				\$0
Section Processing Convenient Conjugate Section Processing Convenient Confugate Section Processing Conf						\$0
Section Sect		Deferred Losses from Disposition of Utility Plant				\$0
Security		Renewable Connection Capital Deferral Account	_			\$0 \$0
Reversible Confection Private Account						ΨΟ
Search Line (DMA) Oberhan Account		Renewable Connection Funding Adder Deferral Account				\$0
State Share Cook Funding Adopted Horizon Account						\$0
Section Comparison Compar						\$0
1956 Concentration Content C			_			\$0 \$0
1596 Vivenier Account						\$0
1955 Same Mater Capable and Recovery Verticers Account						\$0
Search Manter OMAN Variance Account						\$0
Deferred Development Coate Development (Coate						\$0
Defended Popement on Liber of Taxose						\$0 \$0
1505						\$0
Corservation and Demand Management Expenditures		Account 1563 - Deferred PILs Contra Account				\$0
SOM CORTS ACCOUNT						
Stagepowed CDM Varience Account	1500	and Recoveries				\$0
IRAM Variance Account						\$0 \$0
1577 Pine maker Opening Energy Variance		LRAM Variance Account				\$0
		Qualifying Transition Costs				\$0
1572 PRS CAGAP Transition PPSE Amounts					 	 \$0
IFRS_CGAAP Transition PREE Amounts						\$0
1576			_			\$0 \$0
Section Sect						
1582 RSVAONE-TIME						\$0
1588 RSVAROW			_			\$0 \$0
1588 RSVAN						\$0
1699 Revovery of Regulatory Asset Balances						\$0
1599. Recovery of Regulatory Asset Balances						\$0
1959						\$0
1605 Regit Plant in Service Control Account						\$0 \$0
1006 Electric Plant in Service - Control Account						\$0
1610 Microbines and Consents		Electric Plant in Service - Control Account				\$0
1615 Land						\$0
1616 Land Rights						\$0 \$0
1620 Bulldings and Fixtures						\$0
1630 Laseshold Improvements						\$0
1840 Engines and Engines priver Generators						\$0
1645 Tutopoperator Units						\$0
1650 Reservoirs, Dams and Waterways						\$0
1656 Reservoirs, Dams and Waterways						\$0 \$0
1655 Water Wheels, Turbines and Generators						\$0
1665 Fuel Holders, Producers and Accessories	1655	Water Wheels, Turbines and Generators				\$0
1670 Prime Movers						\$0
1675 Generators						\$0
1680	4075	Ot				\$0 \$0
1865 Miscellaneous Power Plant Equipment		Accessory Electric Equipment				\$0
1706	1685	Miscellaneous Power Plant Equipment				\$0
1708 Buildings and Fixtures				****	(0000	\$0
1710 Leasehold Improvements				\$602,307	(\$602,307)	\$0 \$0
1715 Station Equipment						\$0
1720 Towers and Fixtures	1715	Station Equipment				\$0
1730 Overhead Conductors and Devices \$63,894 \$(\$63,894) \$(\$63,894) \$(\$7,020) \$(\$870,02					 	 \$0
1735 Underground Conduit \$870,020 \$870,020 1740 Underground Conductors and Devices \$215,252 \$215,252 1745 Roads and Trails \$89,150 1805 Land \$89,150 \$89,150 1808 Sullidings and Fixtures \$25,058,641 \$25,058 1810 Leasehold Improvements \$25,058,641 \$25,058 1811 Leasehold Improvements \$7,723,996 \$77,723,996 1825 Storage Battery Equipment - Normally Primary below 50 kV \$10,773,659 \$10,773,659 1825 Storage Battery Equipment \$13,722 \$10,773,659 1830 Poles, Towers and Fixtures \$18,601,600 \$1,604,339 \$20,205 1830 Verhead Conductors and Devices \$13,502,837 \$63,894 \$13,568 1840 Underground Conduit \$3,793,374 \$870,020 \$4,639 1845 Underground Conductors and Devices \$13,623,420 \$215,252 \$13,838 1850 Underground Conductors and Devices \$13,839,091 \$13,838 1850 Unier Transformers \$13,839,091 \$24,911,585 \$4,911,585						\$0
1740 Underground Conductors and Devices \$215,252 \$215,252 \$89,160 \$10,170						\$0 \$0
1745 Roads and Trails \$89,160 \$89,160 \$89,160 \$762 \$602,307 \$762 \$762 \$802,307 \$762 \$802,307 \$762 \$802,307 \$762 \$802,307 \$762 \$802,307 \$762 \$802,307 \$762 \$802,307 \$762 \$802,307 \$762 \$802,307 \$762 \$802,307 \$802,058 \$						\$0
1806	1745	Roads and Trails			(, .,===)	\$0
1808 Buildings and Fixtures \$25,058,641 \$25,058						\$89,160
1810 Leasehold Improvements		Land Rights Ruildings and Fixtures			\$602,307	\$782,069 \$25,058,641
Transformer Station Equipment - Normally Primary above 50 kV \$7,723,996 \$7,723 \$7,723,996 \$7,723 \$7,723,996 \$7,723 \$7,723,996 \$7,7		Leasehold Improvements		φ20,000,041		\$25,058,641
1820 below 50 kV \$10,773,659 \$10,773 1825 Storage Battery Equipment \$13,722 \$13 1830 Poles, Towers and Fixtures \$18,601,600 \$1,604,339 \$20,205 1835 Overhead Conductors and Devices \$13,502,837 \$63,894 \$13,566 1840 Underground Conduit \$3,769,374 \$870,020 \$4,639 1845 Underground Conductors and Devices \$13,623,420 \$215,252 \$13,838 1850 Line Transformers \$13,839,091 \$13,839 \$13,839 1855 Services \$6,305,373 \$6,305,373 \$6,305 1860 Meters \$4,911,585 \$4,911,585 \$4,911		Transformer Station Equipment - Normally Primary above 50 kV		\$7,723,996		\$7,723,996
1825 Storage Battery Equipment \$13,722 \$13 1830 Poles, Towers and Fixtures \$18,601,600 \$1,604,339 \$20,205 1835 Overhead Conductors and Devices \$13,502,337 \$63,894 \$13,566 1840 Underground Conduit \$3,769,374 \$870,020 \$4,639 1845 Underground Conductors and Devices \$13,623,420 \$215,252 \$13,838 1850 Line Transformers \$13,893,091 \$13,893,091 \$13,893,091 1855 Services \$6,305,373 \$6,305,373 \$6,305,373 \$4,911 1860 Meters \$4,911,585 \$4,911 \$4,911	4000			010 770 677		A10 777
1830 Poles, Towers and Fixtures \$18,601,600 \$1,604,339 \$20,205 1835 Overhead Conductors and Devices \$13,502,837 \$63,894 \$13,562 1840 Underground Conduit \$3,769,374 \$870,020 \$4,639 1845 Underground Conductors and Devices \$13,623,420 \$215,252 \$13,838 1850 Line Transformers \$13,893,091 \$13,893,091 \$13,893,091 1855 Services \$6,305,373 \$6,305,373 \$6,305,373 1860 Meters \$4,911,585 \$4,911						\$10,773,659 \$13,722
1835 Overhead Conductors and Devices \$13,502,837 \$63,894 \$13,568 1840 Underground Conductors and Devices \$3,769,374 \$870,020 \$4,639 1845 Underground Conductors and Devices \$13,623,420 \$215,252 \$13,838 1850 Line Transformers \$13,838,3091 \$13,838 1855 Services \$6,305,373 \$6,305,373 1860 Meters \$4,911,585 \$4,911					\$1,604,339	\$20,205,939
1840 Underground Conduit \$3,769,374 \$870,020 \$4,639 1845 Underground Conductors and Devices \$13,623,420 \$215,252 \$13,893 1850 Line Transformers \$13,893,091 \$13,893 1855 Services \$6,305,373 \$6,305 1860 Meters \$4,911,585 \$4,911		Overhead Conductors and Devices			\$63,894	\$13,566,731
1850 Line Transformers \$13,893,091 \$13,893 1855 Services \$6,305,373 \$6,305 1860 Meters \$4,911,585 \$4,911,585	1840	Underground Conduit		\$3,769,374	\$870,020	\$4,639,394
1855 Services \$6,305,373 \$6,305 1860 Meters \$4,911,585 \$4,911		Underground Conductors and Devices			 \$215,252	\$13,838,672
1860 Meters \$4,911,585 \$4,911						\$13,893,091 \$6,305,373
				\$4,911,585		\$4,911,585
DIATIK TOW		blank row		Ţ.,o.i.,o.o		\$ 1,0 1 1,000

1977 Assent Propaginy on Castoner Proteomes 1970 1	1005	Other Installations on Customer's Promises			1	\$0.1
1.000 1.00	1865	Other Installations on Customer's Premises		 		\$0 \$0
100						\$0
100				 		
1,000 Marketing and Flances						\$0
1900 Congress Followers						\$0
1980						\$0
1000 Topic Programmer 1000 Topic Pro						\$0
1905 Construction of September 1905 Construction September 1905 Constr						
1930 Transportation Scanarion 1930 Transportation Scanarion 1931 Transportation Scanarion 1932 Transportation Scanarion 1933 Transportation Scanarion 1934 Transportation Scanarion 1935 Transportation Scanarion 1936 Transportation Scanarion 1937 Transportation Scanarion 1937 Transportation Scanarion 1937 Transportation Scanarion 1938 Transportation Scanarion 1939 Transportation 1930 Transportation 1930 Transportation 1930 Transportation 1931 Transportation 1932 Transportation 1933 Transportation 1934 Transportation 1935 Transportation 1936 Transportation 1937 Transportation 1938 Transportation 1939 Transportation 1930 Transportation 1930 Transportation 1931 Transportation 1932 Transportation 1933 Transportation 1934 Transportation 1935 Transportation 1936 Transportation 1937 Transportation 1937 Transportation 1938 Transportation 1939 Transportation 1930 Transportation 1930 Transportation 1930 Transportation 1931 Transportation 1932 Transportation 1934 Transportation 1935 Transportation 1935 Transportation 1937						\$0
1900 Speece (Controlled Controlled Controlle						\$0
1980 Private Company 1980						\$0
1906 Macedement and Leisting Equipment 1907 1908 1909						\$0
1909 Winderstand Equipment						
1920 Communication Supplement 1920 1						\$0
1920 Microtimona Equipment						
1865 Water Interest Perrisi Units						
1870. Love Management Controls. College Previoles 1870. South Enginement Controls. College Previoles 1870. South Enginement Controls. College Previoles 1870. Souther Light Enginement Controls. College Previoles 1870. Annual College Previoles 1870. Souther Light Enginement 1870. Annual College Previoles College Previoles 1870. Souther Light Previoles of the College Previoles 1870. Souther Light Prev						
1987						
System Suprising Reveal Urins						
1985 Service Lighter Process.						
398 Completion Property			\$1,615,556			
1995 Continuous and Gardes - Creat						
100						
2000 Speriment Bitters Prest Virtualisation 100			(\$14,474,270)			
2003 Setup Part and Foogrand Food for Chronic Value 100 10						
1,000 1,00						
Section Part Section Faluen Uses Section Sec						\$0
2005 Completed Controllation Not Classified-Electric 2005 Completed Controllation Not In Propries - Electric 2005 Completed Controllation Not In Propries - Electric 2005 Completed Controllation ST 7675 2006 Completed Controllation ST 7675 2007 Controllation Controllat						
2005 Stember Park Acquisition Applications						
Sector Petral Acquisition Adjustment						
2000 Other Elisteric Plant Aplasment			\$37,675			
2007 Name Utility Pierret						\$0
Section Sect						
	2070					
Plant, & Equipment (\$15,772,166) (\$15,772,166)						\$0
Accountained Amortization of Electric Plant Acquisition 2140 Accountained Amortization of Electric Plant Acquisition 2160 Accountained Amortization of Pote Unity Plant et al. (2007) 2160 Accountained Amortization of Pote Unity Plant et al. (2007) 2160 Accountained Amortization of Pote Unity Property 2260 Accounts Payable a Contract of Plant Interest Charles Statistics (1987) 2260 Accounts Payable and Charles Statistics (1987) 2261 Divisional Statistics (1987) 2262 Notes and John Payable (1987) 2263 Notes and John Payable (1987) 2264 Accounts Payable be Associated Compresses 2265 December Charles Statistics (1987) 2266 Accounts Payable be Associated Compresses 2260 Occurred French Charges (1987) 2260 Accounts Payable be Associated Compresses 2261 Electrical Safery Authority Payable 2262 Interfere Person of Charge Payable 2263 Accounts Payable be Associated Compresses 2264 Electrical Safery Authority Payable Payable 2265 Interfere Person of Long Tem Debt (1987) 2266 Accounts Payable and Accounts Payable (1987) 2267 Accounts Interfered Charges (1987) 2268 Approach and temployee Benefits Current Portion 2269 Accounts and Employee Benefits Current Portion 2260 Current Person of Long Tem Debt (1987) 2260	2105	Accum. Amortization of Electric Utility Plant - Property,				
thangaileas 1440 Accountation of Electric Plant Acquisition Adjustment Accountation of Other Littilly Placet 100 100 100 100 100 100 100 1			(\$15,772,166)			(\$15,772,166)
2150 Accumulated Amortization of Electric Plant Acquisition 40 40 40 40 40 40 40 4	2120					
Adjustment						\$0
2160 Accountation of Other Unity Plant	2140	Accumulated Amortization of Electric Plant Acquisition				
22026 Accounts Psychia						\$0
2020 Customer Performed To Statistics (5997.495)	2160	Accumulated Amortization of Other Utility Plant				\$0
2020 Customer Credit Balances (5987,485) (5987,48	2180	Accumulated Amortization of Non-Utility Property				\$0
2215 Olivinotic Beclared	2205	Accounts Payable	(\$13,424,541)			(\$13,424,541)
2220 Wilderick Declared	2208	Customer Credit Balances				\$0
2220 Nicelandean	2210		(\$987,485)			(\$987,485)
2226 Miscellaneous Current and Account Liabilities	2215		, , ,			
Notes and Loans Psyable to Associated Companies 22240 Accounts Psyable to Associated Companies 22340 Notes Psyable to Associated Companies 22450 Notes Psyable to Associated Companies 2250 Delt Reteinment Charapes (Physble 2250 Delt Reteinment Charapes (Physble 2250 Delt Reteinment Charapes (Physble 2260 Cyrent Reteinment Charapes (Physble 2261 Electrical Safety Authority Feen Psyable 2262 Cyrent Reteinment Charapes (Physble 2263 Cyrent Person of Loan gire me Delt 2264 Electrical Safety Authority Feen Psyable 2265 Objected Protrion of Loan gire me Delt 2266 Cyrent Person of Loan gire me Delt 2267 Matured Interest on Long Term Debt 2270 Matured Interest on Long Term Debt 2270 Matured Interest on Long Term Debt 2270 Matured Interest on Long Term Debt 2272 Matured Interest on Long Term Debt 2272 Matured Interest on Long Term Debt 2272 Physrol Doblesines (Fepnisse Psyable 2273 Matured Interest (Psyables (Psyables) (Psyabl	2220					
2224						
2220						
2250 Debt Retirement Charges (DRC) Payable						
2224 Transmission Charges Payable	2250					\$0
2256 Electrical Safety Authority Fees Payable						\$0
2266 Independent Market Operator Fees and Penalties 2262 Outreit Portion of Long Term Debt 30 30 30 30 30 30 30 3						
Payable						
2260 Current Portion of Long Term Debt 50	2200					\$0
2262 Ortatio Hydro Debt - Current Portion	2260					
2268 Persions and Employee Benefits - Curren Portion						\$0
2270 Matured Long Term Debt						
2272 Matured Interest on Long Term Debt		Accrued Interest on Long Term Debt				\$0
2285 Obligations Under Capital Leases-Current S0 S0 2290 Commodity Taxes S0 S0 S0 2292 Payroll Deductions / Expenses Payable S0 S0 2294 Accrual for Taxes, Payments in Lieu of Taxes, Etc. S0 S0 2294 Accrual for Taxes, Payments in Lieu of Taxes, Etc. S0 S0 2295 Payroll Deductions / Expenses of Lieu of Taxes, Etc. S0 S0 2296 Future Income Taxes - Current S0 S0 2296 Commodity Taxes - Current S0 Commodity Taxes - Current S0 Commodity Taxes - Curre						\$0
2295 Obligations Under Capital LeasesCurrent \$0 \$0 \$292 Payroll Deductions / Expenses Payable \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$						\$0
2292 Payroll Deductions / Expenses Payable \$0		Obligations Under Capital Leases Current				\$0
2292 Payroll Deductions / Expenses Payable \$0 \$0 \$294 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$						
2294 Accrual for Taxes, Payments in Lie of Taxes, Etc.						\$0
2296 Future Income Taxes - Current 9.0 9.0 2.305 2.306 Employee Future Benefits 9.0 9.0 2.305 2.306 Employee Future Benefits 9.0 9.0 2.308 2.308 Other Pensions - Past Service Liability 9.0 9.0 2.311 Vested Sick Leave Liability 9.0						
2305 Accumulated Provision for Injuries and Damages 9.0						
2306 Employee Future Benefits 90						\$0
2380 Other Pensions - Past Service Liability				†		
2310 Vested Sick Leave Liability				†		\$0
2315 Accumulated Provision for Rate Refunds \$0						
2320 Other Miscellaneous Non-Current Liabilities \$0 \$0 \$2330 Development Charge Fund \$0 \$0 \$0 \$2330 Development Charge Fund \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$						0.2
2325 Obligations Under Capital LeaseNon-Current \$0 2330 Development Charge Fund \$0 2335 Long Term Customer Deposits \$0 2340 Collateral Funds Liability \$0 2341 Unamortized Premium on Long Term Debt \$0 2348 O.M.E.R.S Past Service Liability - Long Term Portion \$1,081,000 \$1,081,000 2350 Future Income Tax - Non-Current \$1,081,000 \$1,081,000 2405 Other Regulatory Liabilities \$0 2410 Deferred Gains from Disposition of Utility Plant \$0 2411 Unamortized Gain on Reacquired Debt \$0 2425 Other Deferred Credits \$0 2425 Other Deferred Credits \$0 2435 Accrued Rate-Payer Benefit \$0 2505 Debentures Outstanding - Long Term Portion \$0 2506 Debenture Advances \$0 2515 Reacquired Bonds \$0 2525 Errm Bank Loans - Long Term Portion \$0 2525 Term Bank Loans - Long Term Portion \$0 2530 Ontario Hydro Debt Outstanding - Long Term Portion \$0 2550 Advances from Associated Companies \$0 2550 Common Shares Issued \$0 3000 Common Shares Issued \$0 3010 Contributed Surplus \$0 3020 Donations Received \$0 3020 Donations Received \$0 3020 Donations Received \$0 3020 Donations Received \$0 3030 Contributed Surplus \$0 3020 Donations Received \$0 3030 \$0 3040 Donations Received \$0 3050 Contributed Surplus \$0 3060 Contributed Surplus \$0 3060 Donations Received \$0 3070 Donations Received \$0 3070						\$0
2330 Development Charge Fund \$0 \$0 \$0 \$235 Long Term Customer Deposits \$0 \$0 \$2345 Unamortized Premium on Long Term Debt \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$						
2335						\$0
2340 Collateral Funds Liability						
2345						
2348						\$0
Commonstrates Commonstrate						40
2350 Future Income Tax - Non-Current \$1,081,000 \$1,081,000 \$1,081,000 \$1,081,000 \$2405 Other Regulatory Liabilities \$0 \$0 \$0 \$2415 Other Regulatory Liabilities \$0 \$0 \$2415 Unamortized Gain on Reacquired Debt \$0 \$0 \$2425 Other Deferred Credits \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	2010	O.M.E.R.S Past Service Liability - Long Term Portion		1		\$0
2410 Deferred Gains from Disposition of Utility Plant \$0	2350	Future Income Tax - Non-Current	\$1.081.000	†		
2410 Deferred Gains from Disposition of Utility Plant \$0 2415 Unamortized Gain on Reacquired Debt \$0 2425 Cher Deferred Credits \$0 2435 Accrued Rate-Payer Benefit \$0 2505 Debentures Outstanding - Long Term Portion \$0 2510 Debenture Advances \$0 2515 Reacquired Bonds \$0 2510 Other Long Term Debt \$0 2525 Term Bank Loans - Long Term Portion \$0 2525 Term Bank Loans - Long Term Portion \$0 2530 Ontario Hydro Debt Outstanding - Long Term Portion \$0 2550 Advances from Associated Companies \$0 2550 Advances from Associated Companies \$26,534,040) 2550 Advances from Associated Companies \$26,534,040) 2550 Advances from Associated Companies \$20,062,107) 3000 Freference Shares Issued \$0 3010 Contributed Surplus \$0 3020 Donations Received \$0			Ţ.,,000			
2415 Unamortized Gain on Reacquired Debt \$0 \$0 \$0 \$245 \$0 \$0 \$0 \$0 \$245 \$0 \$0 \$0 \$0 \$0 \$0 \$245 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$						
2425 Other Deferred Credits \$0 2435 Accrued Rate-Payer Benefit \$0 2505 Debentures Outstanding - Long Term Portion \$0 2510 Debenture Advances \$0 2515 Reacquired Bonds \$0 2520 Other Long Term Debt \$0 2525 Term Bank Loans - Long Term Portion \$0 2530 Ontario Hydro Debt Outstanding - Long Term Portion \$0 2550 Advances from Associated Companies \$0 2550 Common Shares Issued \$0 3005 Common Shares Issued \$20,062,107) 3010 Contributed Surplus \$0 3020 Donations Received \$0				İ		
2435 Accrued Rate-Payer Benefit \$0 2505 Debentures Outstanding - Long Term Portion \$0 2510 Debenture Advances \$0 2515 Reacquired Bonds \$0 2520 Other Long Term Debt \$3,624,235) 2525 Term Bank Loans - Long Term Portion \$0 2530 Ontario Hydro Debt Outstanding - Long Term Portion \$0 2550 Advances from Associated Companies \$0 2550 Advances from Associated Companies \$26,534,040) 3005 Common Shares Issued \$20,062,107) 3008 Preference Shares Issued \$0 3010 Contributed Surplus \$0 3020 Donations Received \$0						
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2510 Debenture Advances \$0 \$0 \$0 \$2515 Reacquired Bonds \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$						
2515 Reacquired Bonds \$0 \$2520 Other Long Term Debt \$38,624,235 \$1 \$2525 Term Bank Loans - Long Term Portion \$1 \$2525 Term Bank Loans - Long Term Portion \$1 \$2530 Ontario Hydro Debt Outstanding - Long Term Portion \$2 \$2530 Ontario Hydro Debt Outstanding - Long Term Portion \$2 \$2530 Ontario Hydro Debt Outstanding - Long Term Portion \$2 \$2530 Ontario Hydro Debt Outstanding - Long Term Portion \$2 \$2530 Ontario Hydro Debt Outstanding - Long Term Portion \$2 \$2530 Ontario Hydro Debt Outstanding - Long Term Portion \$250,044,040 \$250,044,040 Ontario Hydro Debt Outstanding - Long Term Portion \$250,044,040 Ontario Hydro Debt Outstanding - Long Term Portion \$250,044,040 Ontario Hydro Debt Outstanding - Long Term Portion \$250,044,040 Ontario Hydro Debt Outstanding - Long Term Portion \$250,044,040 Ontario Hydro Debt Outstanding - Long Term Portion \$250,044,040 Ontario Hydro Debt Outstanding - Long Term Portion \$250,044,040 Ontario Hydro Debt Outstanding - Long Term Portion \$250,044,040 Ontario Hydro Debt Outstanding - Long Term Portion \$250,044,040 Ontario Hydro Debt Outstanding - Long Term Portion \$250,044,040 Ontario Hydro Debt Outstanding - Long Term Portion \$250,044,040 Ontario Hydro Debt Outstanding - Long Term Portion \$250,044,040 Ontario Hydro Debt Outstanding - Long Term Portion \$250,044,040 Ontario Hydro Debt Outstanding - Long Term Portion \$250,044,040 Ontario Hydro Debt Outstanding - Long Term Portion \$250,044,040 Ontario Hydro Debt Outstanding - Long Term Portion \$250,044,040 Ontario Hydro Debt Outstanding - Long Term Portion \$250,044,040 Ontario Hydro Debt Outstanding - Long Term Portion \$250,044,040 Ontario Hydro Debt Outstanding - Long Term Portion \$250,044,040 Ontario Hydro Debt Outstanding - Long Term Portion \$250,044,040 Ontario Hydro Debt Outstanding - Long Term Portion \$250,044,040 Ontario Hydro Debt Outstanding - Long Term Portio Ontario Hydro Debt Outstandi				 		\$0 \$0
2520 Other Long Term Debt (\$38,624,235) (\$38,624,235) (\$38,624,235) 2525 Term Bank Loans - Long Term Portion \$0 2530 Ontario Hydro Debt Outstanding - Long Term Portion \$0 2550 Advances from Associated Companies (\$26,534,040) (\$26,534,040) 3005 Common Shares Issued (\$20,062,107) (\$20,062,107) 3008 Preference Shares Issued \$0 3010 Contributed Surplus \$0 3020 Donations Received \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0				+		
2525 Term Bank Loans - Long Term Portion \$0			(\$38 624 235)	+		
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2550 Advances from Associated Companies (\$26,534,040) (\$26,534,040) 3005 Common Shares Issued (\$20,062,107) (\$20,062,107) 3008 Preference Shares Issued \$0 3010 Contributed Surplus \$0 3020 Donations Received \$0				 		
3005 Common Shares Issued (\$20,062,107) (\$20,062,107) 3008 Preference Shares Issued \$0 3010 Contributed Surplus \$0 3020 Donations Received \$0			(\$36 E34 040)	_		
3008 Preference Shares Issued \$0 3010 Contributed Surplus \$0 3020 Donations Received \$0				 		
3010 Contributed Surplus 3020 Donations Received \$0 \$0			(\$20,002,107)	-		
3020 Donations Received \$0				-		
				-		
3022 Development Charges Transferred to Equity \$0				 		
	3022	Development Charges Transferred to Equity		I		\$0

3026	Capital Stock Held in Treasury				\$0
3030	Miscellaneous Paid-In Capital				\$0
3035 3040	Installments Received on Capital Stock Appropriated Retained Earnings				\$0 \$0
3045	Unappropriated Retained Earnings				\$0
3046	Balance Transferred From Income	(\$23,683,228)	\$23,683,228	\$0	(\$3,596,376)
3047	Appropriations of Retained Earnings - Current Period				\$0
3048 3049	Dividends Payable-Preference Shares				\$0 \$0
3049	Dividends Payable-Common Shares Adjustment to Retained Earnings				\$0
3065	Unappropriated Undistributed Subsidiary Earnings				\$0
3075	Non-Utility Shareholders' Equity				\$0
4006	Residential Energy Sales	(\$32,860,967)			(\$32,860,967)
4010	Commercial Energy Sales Industrial Energy Sales				\$0 \$0
4015 4020	Energy Sales to Large Users				\$0
4025	Street Lighting Energy Sales	(\$375,071)			(\$375,071)
4030	Sentinel Lighting Energy Sales	(\$23,988)			(\$23,988)
4035	General Energy Sales	(\$38,132,182)			(\$38,132,182)
4040 4045	Other Energy Sales to Public Authorities				\$0
4045	Energy Sales to Railroads and Railways Revenue Adjustment				\$0 \$0
4055	Energy Sales for Resale				\$0
4060	Interdepartmental Energy Sales				\$0
4062	Billed WMS	(\$2,590,633)			(\$2,590,633)
4064	Billed-One-Time	(00.770.045)			\$0
4066 4068	Billed NW Billed CN	(\$3,770,245)			(\$3,770,245) \$0
4069	Billed LV				\$0
4080	Distribution Services Revenue	(\$17,012,055)			(\$17,012,055)
4082	Retail Services Revenues	(\$23,500)			(\$23,500)
4084	Service Transaction Requests (STR) Revenues	(\$300)			(\$300) (\$131,000)
4086 4090	SSS Admin Charge Electric Services Incidental to Energy Sales	(\$121,000)			(\$121,000) \$0
4105	Transmission Charges Revenue				\$0
4110	Transmission Services Revenue				\$0
4205	Interdenartmental Rents				\$0
4210	Rent from Electric Property	(\$2,093,714)			(\$2,093,714)
4215 4220	Other Utility Operating Income Other Electric Revenues				\$0 \$0
4225	Late Payment Charges	(\$259,000)			(\$259,000)
4230	Sales of Water and Water Power	(,,,			\$0
4235	Miscellaneous Service Revenues	(\$170,100)			(\$170,100)
4235-1	Account Set Up Charges	\$0			\$0
4235-90 4240	Miscellaneous Service Revenues - Residual Provision for Rate Refunds	(\$170,100)			(\$170,100) \$0
4240	Government Assistance Directly Credited to Income				\$0
4305	Regulatory Debits				\$0
4310	Regulatory Credits				\$0
4315	Revenues from Electric Plant Leased to Others				\$0
4320 4324	Expenses of Electric Plant Leased to Others				\$0 \$0
4324	Special Purpose Charge Recovery Revenues from Merchandise, Jobbing, Etc.	(\$100,000)			(\$100,000)
4330		(ψ100,000)			(\$100,000)
	Costs and Expenses of Merchandising, Jobbing, Etc.	\$7,500			\$7,500
4335	Profits and Losses from Financial Instrument Hedges				
10.10					\$0
4340	Profits and Losses from Financial Instrument Investments				\$0
4345	Gains from Disposition of Future Use Utility Plant				\$0
4350	Losses from Disposition of Future Use Utility Plant				\$0
4355	Gain on Disposition of Utility and Other Property				\$0
4360	Loss on Disposition of Utility and Other Property				\$0
4365 4370	Gains from Disposition of Allowances for Emission Losses from Disposition of Allowances for Emission				\$0 \$0
4370	Revenues from Non-Utility Operations	(\$1,537,447)			(\$1,537,447)
4380	Revenues from Non-Utility Operations Expenses of Non-Utility Operations	\$1,537,447			\$1,537,447
4385	Non-Utility Rental Income				\$0
4390	Miscellaneous Non-Operating Income	(\$20,000)			(\$20,000)
4395 4398	Rate-Payer Benefit Including Interest Foreign Exchange Gains and Losses, Including				\$0
4390	Amortization				\$0
4405	Interest and Dividend Income Equity in Earnings of Subsidiary Companies	(\$20,000)			(\$20,000)
4415					\$0
4505	Operation Supervision and Engineering				\$0
4510 4515	Fuel Steam Expense				\$0 \$0
4515	Steam From Other Sources				\$0
4525	Steam TransferredCredit				\$0
4530	Electric Expense				\$0
4535	Water For Power				\$0
4540 4545	Water Power Taxes Hydraulic Expenses				\$0 \$0
4550	Generation Expense				\$0
4555	Miscellaneous Power Generation Expenses				\$0
4560	Rents		-		\$0
4565	Allowances for Emissions				\$0 \$0
4605 4610	Maintenance Supervision and Engineering Maintenance of Structures				\$0 \$0
4615	Maintenance of Structures Maintenance of Boiler Plant				\$0 \$0
4620	Maintenance of Electric Plant				\$0
4625	Maintenance of Reservoirs, Dams and Waterways				\$0
4630	Maintenance of Water Wheels, Turbines and				
4005	Generators Maintenance of Congreting and Floatric Bloot				\$0 \$0
4635 4640	Maintenance of Generating and Electric Plant				\$0
.010	Maintenance of Miscellaneous Power Generation Plant				\$0
4705	Power Purchased	\$71,392,207			\$71,392,207

4700	Charges WMC		¢2 272 064	1	1	\$2.373.861
4708 4710	Charges-WMS Cost of Power Adjustments		\$2,373,861			\$2,373,861
4712	Charges-One-Time					\$0
4714	Charges-NW		\$3,770,245			\$3,770,245
4715	System Control and Load Dispatching					\$0
4716 4720	Charges-CN Other Expenses	_				\$0 \$0
4725	Competition Transition Expense					\$0
4730	Rural Rate Assistance Expense		\$197,822			\$197,822
4750	Charges-LV					\$0
4751	Charges - Smart Metering Entity Charge		\$18,950			\$18,950
4805	Operation Supervision and Engineering					\$0
4810 4815	Load Dispatching Station Buildings and Fixtures Expenses					\$0 \$0
4820	Transformer Station Equipment - Operating Labour					\$0
4825	Transformer Station Equipment - Operating Supplies					**
	and Expense					\$0
4830	Overhead Line Expenses					\$0
4835	Underground Line Expenses					\$0
4840 4845	Transmission of Electricity by Others Miscellaneous Transmission Expense	_				\$0 \$0
4850	Rents					\$0
4905	Maintenance Supervision and Engineering					\$0
4910	Maintenance of Transformer Station Buildings and					
	Fixtures					\$0
4916	Maintenance of Transformer Station Equipment					\$0
4930 4935	Maintenance of Towers, Poles and Fixtures Maintenance of Overhead Conductors and Devices					\$0 \$0
4940	Maintenance of Overhead Conductors and Devices Maintenance of Overhead Lines - Right of Way					\$0
4945	Maintenance of Overhead Lines - Roads and Trails					
	Repairs					\$0
4950	Maintenance of Overhead Lines - Snow Removal from					
4000	Roads and Trails					\$0
4960 4965	Maintenance of Underground Lines Maintenance of Miscellaneous Transmission Plant					\$0 \$0
5005	Operation Supervision and Engineering		\$646,625			\$646,625
5010	Load Dispatching		\$214,485			\$214,485
5012	Station Buildings and Fixtures Expense		\$862,399			\$862,399
5014	Transformer Station Equipment - Operation Labour		\$45,431			\$45,431
5015	Transformer Station Equipment - Operation Supplies		¢40.242			¢40.242
5016	and Expenses Distribution Station Equipment - Operation Labour		\$18,313 \$71,890			\$18,313 \$71,890
5017	Distribution Station Equipment - Operation Supplies and		ψ11,000			ψ/ 1,000
	Expenses		\$15,732			\$15,732
5020	Overhead Distribution Lines and Feeders - Operation					
E00E	Labour		\$557,767			\$557,767
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses		\$301,284			\$301,284
5030	Overhead Subtransmission Feeders - Operation		\$5,999			\$5,999
5035	Overhead Distribution Transformers- Operation		\$978			\$978
5040	Underground Distribution Lines and Feeders -					
	Operation Labour		\$170,327			\$170,327
5045	Underground Distribution Lines & Feeders - Operation		***			***
5050	Supplies & Expenses Underground Subtransmission Feeders - Operation		\$32,088 \$2,057			\$32,088 \$2,057
5055	Underground Distribution Transformers - Operation		\$8,279			\$8,279
5060	Street Lighting and Signal System Expense					\$0
5065	Meter Expense		\$404,367			\$404,367
5070	Customer Premises - Operation Labour		\$152,988			\$152,988
5075 5085	Customer Premises - Materials and Expenses Miscellaneous Distribution Expense		\$27,016			\$27,016 \$382,197
5090	Underground Distribution Lines and Feeders - Rental	_	\$382,197			\$362,197
3030	Paid		\$52			\$52
5095	Overhead Distribution Lines and Feeders - Rental Paid		,,,,			***
			\$8,462			\$8,462
5096	Other Rent		\$97,320			\$97,320
5105	Maintenance Supervision and Engineering					\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations		\$223,100			\$223,100
5112	Maintenance of Transformer Station Equipment		\$65,375			\$65,375
5114	Maintenance of Distribution Station Equipment		\$51,413			\$51,413
5120	Maintenance of Poles, Towers and Fixtures		\$55,649			\$55,649
5125	Maintenance of Overhead Conductors and Devices		\$542,905 \$77,249			\$542,905 \$77,348
5130 5135	Maintenance of Overhead Services		\$77,348			\$77,348
0100	Overhead Distribution Lines and Feeders - Right of Way		\$692,001			\$692,001
5145	Maintenance of Underground Conduit		\$84,014			\$84,014
5150	Maintenance of Underground Conductors and Devices					
	ÿ		\$150,016			\$150,016
5155	Maintenance of Underground Services Maintenance of Line Transformers		\$70,817 \$121,563			\$70,817 \$121,563
5160 5165	Maintenance of Line Transformers Maintenance of Street Lighting and Signal Systems		\$121,563			\$121,563 \$0
5170	Sentinel Lights - Labour					\$0
5172	Sentinel Lights - Materials and Expenses					\$0
5175	Maintenance of Meters		\$52,372	-		\$52,372
5178	Customer Installations Expenses- Leased Property					\$0
5185 5186	Water Heater Rentals - Labour					\$0 \$0
5186 5190	Water Heater Rentals - Materials and Expenses Water Heater Controls - Labour					\$0 \$0
5190	Water Heater Controls - Labour Water Heater Controls - Materials and Expenses					\$0
5195	Maintenance of Other Installations on Customer					
	Premises					\$0
5205	Purchase of Transmission and System Services					\$0
5210 5215	Transmission Charges Transmission Charges Recovered					\$0 \$0
5305	Supervision Supervision		\$5,147			\$5,147
5310	Meter Reading Expense		\$393,116			\$393,116
5315	Customer Billing		\$564,191			\$564,191

5320	Collecting		\$351,309				\$351,309
5325	Collecting Cash Over and Short	_	Ψ331,309				\$0
5330	Collection Charges	_					\$0
		_	#004.040				
5335	Bad Debt Expense	_	\$261,613				\$261,613
5340	Miscellaneous Customer Accounts Expenses						\$0
5405	Supervision		\$62,061				\$62,061
5410	Community Relations - Sundry		\$551,305				\$551,305
5415	Energy Conservation						\$0
5420	Community Safety Program		\$5,433				\$5,433
5425	Miscellaneous Customer Service and Informational						
- 1-0	Expenses						\$0
5505	Supervision						\$0
5510	Demonstrating and Selling Expense	_					\$0
5515		_					\$0
	Advertising Expense	_					
5520	Miscellaneous Sales Expense	_					\$0
5605	Executive Salaries and Expenses	_	\$477,432				\$477,432
5610	Management Salaries and Expenses		\$454,031				\$454,031
5615	General Administrative Salaries and Expenses		\$379,211				\$379,211
5620	Office Supplies and Expenses		\$374,044				\$374,044
5625	Administrative Expense Transferred Credit						\$0
5630	Outside Services Employed		\$209,185				\$209.185
5635	Property Insurance		\$127,642				\$127.642
5640	Injuries and Damages	\vdash	ψ.2.,042				\$0
5645	Employee Pensions and Benefits						\$0
		\vdash					\$0
5650	Franchise Requirements	\vdash	# 40E 704				
5655	Regulatory Expenses	\square	\$405,761				\$405,761
5660	General Advertising Expenses						\$0
5665	Miscellaneous General Expenses		\$311,683				\$311,683
5670	Rent						\$0
5675	Maintenance of General Plant		\$741,040				\$741,040
5680	Electrical Safety Authority Fees						\$0
5681	Special Purpose Charge Expense						\$0
5685	Independent Market Operator Fees and Penalties	_					\$0
5705	independent Market Operator Fees and Fenances	_					ΨΟ
5705	Amortization Expense - Property, Plant, and Equipment		\$3,783,956				\$3,783,956
		_	\$3,763,936				
5710	Amortization of Limited Term Electric Plant						\$0
5715	Amortization of Intangibles and Other Electric Plant						\$0
5720	Amortization of Electric Plant Acquisition Adjustments						
	Amortization of Electric Flant Acquisition Adjustments						\$0
5725	Miscellaneous Amortization						\$0
5730							
5730	Amortization of Unrecovered Plant and Regulatory						\$0.
	Amortization of Unrecovered Plant and Regulatory Study Costs						\$0 \$0
5735	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs						\$0
5735 5740	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges		04.540.540	(04.540.540)		ФО.	\$0 \$0
5735 5740 6005	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt		\$1,543,516	(\$1,543,516)		\$0	\$0 \$0 \$2,396,385
5735 5740 6005 6010	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Debt Discount and Expense		\$1,543,516	(\$1,543,516)		\$0	\$0 \$0 \$2,396,385 \$0
5735 5740 6005	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Debt Discount and Expense Amortization of Premium on Debt Credit		\$1,543,516	(\$1,543,516)		\$0	\$0 \$0 \$2,396,385 \$0 \$0
5735 5740 6005 6010	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Debt Discount and Expense		\$1,543,516	(\$1,543,516)	455	\$0	\$0 \$0 \$2,396,385 \$0
5735 5740 6005 6010 6015	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Debt Discount and Expense Amortization of Premium on Debt Credit		\$1,543,516	(\$1,543,516)		\$0	\$0 \$0 \$2,396,385 \$0 \$0
5735 5740 6005 6010 6015 6020	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Debt Discount and Expense Amortization of Premium on Debt Credit Amortization of Loss on Reacquired Debt Amortization of Gain on Reacquired Debt-Credit		\$1,543,516 \$1,618,576	(\$1,543,516)		\$0	\$0 \$0 \$2,396,385 \$0 \$0
5735 5740 6005 6010 6015 6020 6025	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Debt Discount and Expense Amortization of Premium on Debt Credit Amortization of Loss on Reacquired Debt Amortization of Gain on Reacquired Debt Interest on Debt to Associated Companies			(\$1,543,516)		\$0	\$0 \$0 \$2,396,385 \$0 \$0 \$0
5735 5740 6005 6010 6015 6020 6025 6030 6035	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Debt Discount and Expense Amortization of Premium on Debt Credit Amortization of Loss on Reacquired Debt Amortization of Gain on Reacquired Debt-Credit Interest on Debt to Associated Companies Other Interest Expense		\$1,618,576	(\$1,543,516)		\$0	\$0 \$0 \$2,396,385 \$0 \$0 \$0 \$0 \$1,618,576
5735 5740 6005 6010 6015 6020 6025 6030	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Det Discount and Expense Amortization of Premium on Debt Credit Amortization of Loss on Reacquired Debt Amortization of Gain on Reacquired Debt-Credit Interest on Debt to Associated Companies Other Interest Expense Allowance for Borrowed Funds Used During		\$1,618,576	(\$1,543,516)		\$0	\$0 \$0 \$2,396,385 \$0 \$0 \$0 \$0 \$1,618,576 \$10,000
5735 5740 6005 6010 6015 6020 6025 6030 6035 6040	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Debt Discount and Expense Amortization of Premium on Debt Credit Amortization of Loss on Reacquired Debt Amortization of Gain on Reacquired Debt-Credit Interest on Debt to Associated Companies Other Interest Expense		\$1,618,576	(\$1,543,516)		\$0	\$0 \$0 \$2,396,385 \$0 \$0 \$0 \$0 \$1,618,576
5735 5740 6005 6010 6015 6020 6025 6030 6035	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Det Discount and Expense Amortization of Premium on Debt Credit Amortization of Loss on Reacquired Debt Amortization of Gain on Reacquired Debt-Credit Interest on Debt to Associated Companies Other Interest Expense Allowance for Borrowed Funds Used During		\$1,618,576	(\$1,543,516)		\$0	\$0 \$2,396,385 \$0 \$0 \$0 \$0 \$1,618,576 \$10,000
5735 5740 6005 6010 6015 6020 6025 6030 6035 6040	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Debt Discount and Expense Amortization of Permium on Debt Credit Amortization of Premium on Debt Credit Amortization of Gain on Reacquired Debt Amortization of Gain on Reacquired Debt-Credit Interest on Debt to Associated Companies Other Interest Expense Allowance for Borrowed Funds Used During ConstructionCredit Allowance For Other Funds Used During Construction		\$1,618,576	(\$1,543,516)		\$0	\$0 \$2,396,385 \$0 \$0 \$0 \$0 \$0 \$1,618,576 \$10,000
5735 5740 6005 6010 6015 6020 6025 6030 6035 6040 6042	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Debt Discount and Expense Amortization of Permium on Debt Credit Amortization of Loss on Reacquired Debt Amortization of Gain on Reacquired Debt-Credit Interest on Debt to Associated Companies Other Interest Expense Allowance for Borrowed Funds Used During ConstructionCredit Allowance For Other Funds Used During Construction Interest Expense on Capital Lease Obligations		\$1,618,576 \$10,000	(\$1,543,516)		\$0	\$0 \$2,396,385 \$0 \$0 \$0 \$0 \$1,618,576 \$10,000 \$0 \$0
5736 5740 6005 6010 6015 6020 6025 6030 6035 6040 6042	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Premium on Debt Oredit Amortization of Premium on Debt Oredit Amortization of Incost on Reacquired Debt Amortization of Loss on Reacquired Debt Amortization of Loss on Reacquired Debt Interest on Debt to Associated Companies Other Interest Expense Allowance for Borrowed Funds Used During Construction—Credit Allowance For Other Funds Used During Construction Interest Expense on Capital Lease Obligations Taxes Other Than Income Taxes		\$1,618,576				\$0 \$2,396,385 \$0 \$0 \$0 \$0 \$0 \$1,618,576 \$10,000 \$0 \$0 \$0 \$0 \$0 \$1,648,576
5735 5740 6005 6010 6015 6020 6025 6030 6035 6040 6042 6045 6105 6110	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Det Discount and Expense Amortization of Det Discount and Expense Amortization of Permium on Debt Credit Amortization of Isos on Reacquired Debt Amortization of Gain on Reacquired Debt-Credit Interest on Debt to Associated Companies Other Interest Expense Allowance for Borrowed Funds Used During ConstructionCredit Allowance For Other Funds Used During Construction Interest Expense on Capital Lease Obligations Taxes Other Than Income Taxes Income Taxes		\$1,618,576 \$10,000	(\$1,543,516)		\$0	\$0 \$2,396,385 \$0 \$0 \$0 \$0 \$1,618,576 \$10,000 \$0 \$0 \$0 \$0 \$0
5736 5740 6005 6010 6015 6020 6025 6030 6035 6040 6042	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Premium on Debt Oredit Amortization of Premium on Debt Oredit Amortization of Incost on Reacquired Debt Amortization of Loss on Reacquired Debt Amortization of Loss on Reacquired Debt Interest on Debt to Associated Companies Other Interest Expense Allowance for Borrowed Funds Used During Construction—Credit Allowance For Other Funds Used During Construction Interest Expense on Capital Lease Obligations Taxes Other Than Income Taxes		\$1,618,576 \$10,000				\$0 \$2,396,385 \$0 \$0 \$0 \$0 \$1,618,576 \$10,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,618,576 \$10,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
5735 5740 6005 6010 6015 6020 6025 6030 6035 6040 6042 6045 6105 6110	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Det Discount and Expense Amortization of Det Discount and Expense Amortization of Permium on Debt Credit Amortization of Isos on Reacquired Debt Amortization of Gain on Reacquired Debt-Credit Interest on Debt to Associated Companies Other Interest Expense Allowance for Borrowed Funds Used During ConstructionCredit Allowance For Other Funds Used During Construction Interest Expense on Capital Lease Obligations Taxes Other Than Income Taxes Income Taxes		\$1,618,576 \$10,000				\$0 \$2,396,385 \$0 \$0 \$0 \$0 \$1,618,576 \$10,000 \$0 \$0 \$0 \$0 \$0
5735 5740 6005 6010 6015 6020 6025 6030 6035 6040 6042 6042 6045 6105 6110 6115	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Debt Discount and Expense Amortization of Premium on Debt Credit Amortization of Loss on Reacquired Debt- Amortization of Gain on Reacquired Debt- Credit Interest on Debt to Associated Companies Other Interest Expense Allowance for Borrowed Funds Used During ConstructionCredit Allowance For Other Funds Used During Construction Interest Expense on Capital Lease Obligations Taxes Other Than Income Taxes Income Taxes Provision for Future Income Taxes Donations		\$1,618,576 \$10,000				\$0 \$2,396,385 \$0 \$0 \$0 \$0 \$1,618,576 \$10,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
5735 5740 6005 6010 6015 6020 6025 6030 6035 6040 6042 6045 6105 6110 6115 6205-1	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Det Discount and Expense Amortization of Det Discount and Expense Amortization of Det Discount and Expense Amortization of Gost on Reacquired Debt Amortization of Gain on Reacquired Debt-Credit Interest on Debt to Associated Companies Other Interest Expense Allowance for Borrowed Funds Used During ConstructionCredit Allowance For Other Funds Used During Construction Interest Expense on Capital Lease Obligations Taxes Other Than Income Taxes Income Taxes Provision for Future Income Taxes Donations Sub-account LEAP Funding		\$1,618,576 \$10,000 \$45,000				\$0 \$2,396,385 \$0 \$0 \$0 \$0 \$1,618,576 \$10,000 \$0 \$0 \$0 \$333,200 \$0 \$0 \$24,000
5735 5740 6005 6010 6015 6020 6025 6030 6035 6040 6042 6045 6105 6115 6205 6205-1 6210	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Premium on Debt Descent Amortization of Premium on Debt Credit Amortization of Premium on Debt Credit Amortization of Loss on Reacquired Debt Amortization of Gain on Reacquired Debt Amortization of Gain on Reacquired Debt Credit Interest on Debt to Associated Companies Other Interest Expense Allowance for Borrowed Funds Used During Construction—Credit Allowance For Other Funds Used During Construction Interest Expense on Capital Lease Obligations Taxes Other Than Income Taxes Income Taxes Donations Sub-account LEAP Funding Life Insurance		\$1,618,576 \$10,000 \$45,000				\$0 \$2,396,385 \$0 \$0 \$0 \$0 \$0 \$1,618,576 \$10,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,618,576 \$10,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
5735 5740 6005 6010 6015 6020 6025 6030 6035 6042 6042 6042 6045 6110 6111 6115 6205 6205-1 6210	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Debt Discount and Expense Amortization of Premium on Debt Credit Amortization of Loss on Reacquired Debt- Amortization of Gain on Reacquired Debt- Credit Interest on Debt to Associated Companies Other Interest Expense Allowance for Borrowed Funds Used During ConstructionCredit Allowance For Other Funds Used During Construction Interest Expense on Capital Lease Obligations Taxes Other Than Income Taxes Income Taxes Provision for Future Income Taxes Donations Sub-account LEAP Funding Life Insurance Penalties		\$1,618,576 \$10,000 \$45,000				\$0 \$2,396,385 \$0 \$0 \$0 \$0 \$1,618,576 \$10,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
5735 5740 6005 6010 6015 6020 6025 6030 6035 6040 6042 6045 6110 6115 6205-1 6210 6210 6225	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Det Discount and Expense Amortization of Det Discount and Expense Amortization of Permium on Debt Credit Amortization of Gain on Reacquired Debt- Amortization of Gain on Reacquired Debt-Credit Interest on Debt to Associated Companies Other Interest Expense Allowance for Borrowed Funds Used During ConstructionCredit Allowance For Other Funds Used During Construction Interest Expense on Capital Lease Obligations Taxes Other Than Income Taxes Income Taxes Provision for Future Income Taxes Donations Sub-account LEAP Funding Life Insurance Penalties Other Deductions		\$1,618,576 \$10,000 \$45,000				\$0 \$2,396,385 \$0 \$0 \$0 \$0 \$1,618,576 \$10,000 \$0 \$0 \$0 \$24,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
5735 5740 6005 6010 6015 6020 6025 6030 6035 6040 6042 6045 6105 6115 6205 6205-1 6215 6215 6225 6235	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Premium on Debt Oredit Amortization of Premium on Debt Credit Amortization of Interest on English of United Particular Oredit Office of Cost of Co		\$1,618,576 \$10,000 \$45,000				\$0 \$2,396,385 \$0 \$0 \$0 \$0 \$0 \$1,618,576 \$10,000 \$0 \$0 \$45,000 \$333,200 \$0 \$0 \$24,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
5735 5740 6005 6010 6015 6020 6025 6030 6035 6040 6042 6042 6045 6110 6110 6205 6205-1 6210 6225 6305 6305	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Debt Discount and Expense Amortization of Premium on Debt Credit Amortization of Loss on Reacquired Debt Amortization of Gain on Reacquired Debt Credit Interest on Debt to Associated Companies Other Interest Expense Allowance for Borrowed Funds Used During ConstructionCredit Allowance For Other Funds Used During Construction Interest Expense on Capital Lease Obligations Taxes Other Than Income Taxes Income Taxes Provision for Future Income Taxes Donations Sub-account LEAP Funding Life Insurance Penalties Other Deductions Extraordinary Income Extraordinary Deductions		\$1,618,576 \$10,000 \$45,000				\$0 \$2,396,385 \$0 \$0 \$0 \$0 \$0 \$1,618,576 \$10,000 \$0 \$0 \$45,000 \$333,200 \$0 \$24,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
5735 5740 6005 6010 6015 6020 6025 6030 6035 6040 6042 6045 6105 6110 6210 6210 6225 6305 6310 6310	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Det Discount and Expense Amortization of Det Discount and Expense Amortization of Permium on Debt Credit Amortization of Gain on Reacquired Debt- Amortization of Gain on Reacquired Debt-Credit Interest on Debt to Associated Companies Other Interest Expense Allowance for Borrowed Funds Used During ConstructionCredit Allowance For Other Funds Used During Construction Interest Expense on Capital Lease Obligations Taxes Other Than Income Taxes Income Taxes Provision for Future Income Taxes Donations Sub-account LEAP Funding Life Insurance Penalties Other Deductions Extraordinary Income Extraordinary Deductions Income Taxes, Extraordinary Items		\$1,618,576 \$10,000 \$45,000				\$0 \$2,396,385 \$0 \$0 \$0 \$0 \$1,618,576 \$10,000 \$0 \$0 \$0 \$0 \$45,000 \$333,200 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
5735 5740 6005 6010 6015 6020 6025 6030 6035 6040 6042 6045 6105 6115 6205 6205-1 6215 6215 6310 6310 6310 6310 6310	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Premium on Debt Oredit Amortization of Premium on Debt Credit Amortization of Orenium on Debt Credit Amortization of Unit		\$1,618,576 \$10,000 \$45,000				\$0 \$2,396,385 \$0 \$0 \$0 \$0 \$0 \$1,618,576 \$10,000 \$0 \$0 \$45,000 \$333,200 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
5735 5740 6005 6010 6015 6020 6025 6030 6035 6040 6042 6045 6110 6115 6205 6205 6205 6205 6205 6205 6215 6215 6215 6215 6215 6215 6215 621	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Debt Discount and Expense Amortization of Permium on Debt Credit Amortization of Interest of Loss on Reacquired Debt Amortization of Gain on Reacquired Debt Amortization of Gain on Reacquired Debt Credit Interest on Debt to Associated Companies Other Interest Expense Allowance for Borrowed Funds Used During ConstructionCredit Allowance For Other Funds Used During Construction Interest Expense on Capital Lease Obligations Taxes Other Than Income Taxes Income Taxes Provision for Future Income Taxes Donations Sub-account LEAP Funding Life Insurance Penalties Other Deductions Extraordinary Income Extraordinary Income Extraordinary Deductions Income Taxes, Extraordinary Items Discontinued Operations - Deductions/Losses		\$1,618,576 \$10,000 \$45,000				\$0 \$2,396,385 \$0 \$0 \$0 \$0 \$0 \$1,618,576 \$10,000 \$0 \$0 \$0 \$45,000 \$333,200 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
5735 5740 6005 6010 6015 6020 6025 6030 6035 6040 6042 6045 6105 6115 6205 6205-1 6215 6215 6310 6310 6310 6310 6310	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Premium on Debt Oredit Amortization of Premium on Debt Credit Amortization of Orenium on Debt Credit Amortization of Unit		\$1,618,576 \$10,000 \$45,000				\$0 \$2,396,385 \$0 \$0 \$0 \$0 \$0 \$1,618,576 \$10,000 \$0 \$0 \$0 \$45,000 \$333,200 \$0 \$0 \$24,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0

\$0

Reclassification Equals to Zero. O.K. to Proceed.



EB-2017-0071 Sheet I4 Break Out Worksheet -

Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.
"Please see Instructions tab for detailed instructions."

Enter Net Fixed Assets from the Revenue
Requirement Work Form, Rate Base sheet,
cell G15
\$93,171,153

RATE BA	SE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS							EXPENSE ITEMS				
										5705	5710	5715	5720	
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1303	Conservation and Demand Management	\$0		-	•					-				
1805-1	Land Land Station >50 kV	\$89,160	22.00%	(\$89,160) \$19,615	19,615					19,615				
1806	Land Station <50 kV Land Rights	\$782,069	78.00%	\$69,545 (\$782,069)	69,545					69,545				
1806-2	Land Rights Station >50 kV Land Rights Station <50 kV		89.00% 11.00%	\$696,041 \$86,028	696,041 86,028					696,041 86,028				
1808-1	Buildings and Fixtures Buildings and Fixtures > 50 kV	\$25,058,641	27.00%	(\$25,058,641) \$6,765,833	6,765,833			\$ (825,987)		5,939,846	\$184,571			
810	Buildings and Fixtures < 50 KV Leasehold Improvements	\$0	73.00%	\$18,292,808 \$0	18,292,808			\$ (2,233,224)		16,059,584	\$499,025			
1810-2	Leasehold Improvements >50 kV Leasehold Improvements <50 kV		100.00%	\$0 \$0						-				
815	Transformer Station Equipment - Normally Primary above 50 kV	\$7,723,996		\$0	7,723,996			\$ (1,133,804)		6,590,192	\$266,269			
820	Distribution Station Equipment - Normally Primary below 50 kV	\$10,773,659		(\$10,773,659)	-					-				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV			\$0						-				
	(Bulk) Distribution Station Equipment -													
1820-2	Normally Primary below 50 kV Primary)		100.00%	\$10,773,659	10,773,659			\$ (1,816,412)		8,957,247	\$437,296			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV		0.00%	\$0						-				
325	(Wholesale Meters) Storage Battery Equipment	\$13,722		(\$13,722)										
1825-1	Storage Battery Equipment > 50 kV			\$0						-				
1825-2	Storage Battery Equipment <50 kV		100.00%	\$13,722	13,722			\$ (2,940)		10,782	\$653			
330 1830-3	Poles, Towers and Fixtures Poles, Towers and Fixtures -	\$20,205,939		(\$20,205,939)	-									
	Subtransmission Bulk Delivery Poles, Towers and Fixtures -			\$0	40.004.005					42.750.644				
1830-4	Primary Poles, Towers and Fixtures -		93.36%	\$18,864,265	18,864,265	(\$5,114,024)	\$581,890	\$ (1,572,490)		12,759,641	\$281,462			
1830-5	Secondary	\$40.5CT ==	6.64%	\$1,341,674	1,341,674	(\$363,722)	\$41,386	\$ (111,840)		907,498	\$20,018			
	Overhead Conductors and Devices	\$13,566,731		(\$13,566,731)	-									
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			\$0	-					-				
	Overhead Conductors and Devices - Primary		93.36%	\$12,665,900	12,665,900	(\$3,562,366)	\$414,847	\$ (1,156,141)		8,362,239	\$191,949			
1835.5	Overhead Conductors and Devices - Secondary		6.64%	\$900,831	900,831	(\$253.365)	\$29.505	\$ (82,228)		594,744	\$13,652			
B40	Underground Conduit Underground Conduit - Bulk	\$4,639,394		(\$4,639,394)		(9235,5005)	\$23,500	(02,220)			4.0,000			
1040-3	Delivery Underground Conduit - Primary		85.78%	\$0 \$3,979,672	3,979,672	(\$976,070)	\$113,666	\$ (968,896)		2,148,372	\$199,196			
1840-5	Underground Conduit - Frimaly Underground Conduit - Secondary Underground Conductors and		14.22%	\$659,722	659,722	(\$161,806)	\$18,843	\$ (160,617)		356,142	\$33,021			
545	Devices Underground Conductors and	\$13,838,672		(\$13,838,672)										
	Devices - Bulk Delivery			\$0						-				
	La decercio del Conductoro cond													
1845-4	Underground Conductors and Devices - Primary		85.78%	\$11,870,813	11,870,813	(\$3,416,546)	\$397,866	\$ (2,081,435)		6,770,697	\$386,891			
1845-4 1845-5	Underground Conductors and Devices - Primary Underground Conductors and Devices - Secondary		85.78% 14.22%	\$1,967,859	1,967,859	(\$3,416,546) (\$566,371)	\$397,866 \$65,955	\$ (2,081,435) \$ (345,046)		1,122,398	\$64,136			
1845-4 1845-5 350	Underground Conductors and Devices - Primary Underground Conductors and Devices - Secondary Line Transformers	\$13,893,091 \$6,305,373		\$1,967,859 \$0	1,967,859 13,893,091			\$ (345,046) \$ (1,306,679)		1,122,398 12,586,412	\$64,136 \$352,997			
1845-4 1845-5 850 855	Underground Conductors and Devices - Primary Underground Conductors and Devices - Secondary	\$13,893,091 \$6,305,373 \$4,911,585		\$1,967,859	1,967,859			\$ (345,046) \$ (1,306,679) \$ (668,811)		1,122,398	\$64,136			
1845-4 1845-5 850 855 860	Underground Conductors and Devices - Primary Underground Conductors and Devices - Secondary Line Transformers Services	\$6,305,373		\$1,967,859 \$0 \$0	1,967,859 13,893,091 6,305,373	(\$566,371)	\$65,955	\$ (345,046) \$ (1,306,679) \$ (668,811)	\$0	1,122,398 12,586,412 5,636,562	\$64,136 \$352,997 \$171,479	\$0	\$0	ŞC
1845-4 1845-5 850 855 860	Underground Conductors and Devices - Primary Underground Conductors and Devices - Secondary Line Transformers Services Meters	\$6,305,373 \$4,911,585		\$1,967,859 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,585	(\$566,371) (\$60,000)	\$65,965 \$4,000	\$ (345,046) \$ (1,306,679) \$ (668,811) \$ (1,900,209)	\$0	1,122,398 12,586,412 5,636,562 2,955,376	\$64,136 \$352,997 \$171,479 \$439,909	\$0	\$0	\$C
1845-4 1845-5 850 855 860	Underground Conductors and Devices - Primary Underground Conductors and Devices - Secondary Line Transformers Services Meters Total	\$6,305,373 \$4,911,585 \$121,802,032		\$1,967,859 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,585	(\$566,371) (\$60,000)	\$65,955 \$4,000 \$1,667,958	\$ (345,046) \$ (1,306,679) \$ (668,811) \$ (1,900,209) (\$16,366,759)	\$0	1,122,398 12,586,412 5,636,562 2,955,376	\$64,136 \$362,997 \$171,479 \$439,909 \$3,542,524	\$0 5710	5715	5720
1845-4 1845-5 850 855 860	Underground Conductors and Devices - Primary Underground Conductors and Devices - Secondary Line Transformers Services Meters Total	\$6,305,373 \$4,911,585 \$121,802,032 \$121,802,032 Break out		\$1,967,859 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,585	(\$566,371) (\$60,000) (\$14,474,270)	\$4,000 \$1,667,958 Accumulated Depreciation -	\$ (345,046) \$ (1,306,679) \$ (668,811) \$ (1,900,209) (\$16,366,759) Accumulated Depreciation -	Accumulated	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961	\$64,136 \$352,997 \$171,479 \$439,909 \$3,542,524 5705 Amortization Expense -	5710 Amortization of	5715 Amortization of Intangibles and	5720 Amortization of Electric Plant
1845-4 1845-5 850 855 860 General Plant	Underground Conductors and Devices - Primary Underground Conductors and Devices - Scientification of Conductors and Devices - Seconductors and Devices - Seconductors and United Services Servic	\$6,305,373 \$4,911,585 \$121,802,032 \$121,802,032		\$1,967,859 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,585	(\$566,371) (\$60,000) (\$14,474,270)	\$65,965 \$4,000 \$1,667,958 Accumulated	\$ (345,046) \$ (1,306,679) \$ (688,811) \$ (1,900,209) (\$16,366,759)		1,122,398 12,586,412 5,636,562 2,955,376	\$64,136 \$352,997 \$171,479 \$439,909 \$3,542,524 5705 Amortization	5710	5715 Amortization of	5720 Amortization of
1845-4 1845-5 850 855 860 8eneral Plant	Underground Conductors and Devices - Primary Underground Conductors and Devices - Serious Variety Underground Conductors and Devices - Seconductors and University University of Variety Varie	\$6,305,373 \$4,911,585 \$121,802,032 \$121,802,032 Break out		\$1,967,859 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,585	(\$566,371) (\$60,000) (\$14,474,270)	\$65,955 \$4,000 \$1,667,958 Accumulated Depreciation - 2105 Capital	\$ (345,046) \$ (1.306,679) \$ (668,811) \$ (1.900,209) (\$16,366,759) Accumulated Depreciation - 2105 Fixed	Accumulated Depreciation -	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961	\$84.136 \$382.997 \$171.479 \$439.900 \$3,542,524 5705 Amortization Expense - Property, Plant,	5710 Amortization of Limited Term	5715 Amortization of Intangibles and Other Electric	5720 Amortization of Electric Plant Acquisition
1845-4 1845-5 150 155 160 160 160 160 170	Underground Conductors and Devices - Primary Underground Conductors and Devices - Steam Services Servi	\$6,305,373 \$4,911,585 \$121,802,032 \$121,802,032 Break out Functions		\$1,967,859 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,585	(\$566,371) (\$60,000) (\$14,474,270)	\$65,955 \$4,000 \$1,667,958 Accumulated Depreciation - 2105 Capital	\$ (345,046) \$ (1.306,679) \$ (668,811) \$ (1.900,209) (\$16,366,759) Accumulated Depreciation - 2105 Fixed	Accumulated Depreciation -	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961	\$84.136 \$382.997 \$171.479 \$439.900 \$3,542,524 5705 Amortization Expense - Property, Plant,	5710 Amortization of Limited Term	5715 Amortization of Intangibles and Other Electric	5720 Amortization of Electric Plant Acquisition
1845-4 1845-5 350 355 360 360 360 360 305 306 308 310 315	Underground Conductors and Devices - Primary Underground Conductors and Devices - Stream Stre	\$6,305,373 \$4,911,585 \$121,802,032 \$121,802,032 Break out Functions \$0 \$0 \$0 \$0 \$0 \$0 \$0		\$1,967,859 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,585	(\$566,371) (\$60,000) (\$14,474,270)	\$65,955 \$4,000 \$1,667,958 Accumulated Depreciation - 2105 Capital	\$ (345,046) \$ (1.306,679) \$ (668,811) \$ (1.900,209) (\$16,366,759) Accumulated Depreciation - 2105 Fixed	Accumulated Depreciation -	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961	\$84.136 \$382.997 \$171.479 \$439.900 \$3,542,524 5705 Amortization Expense - Property, Plant,	5710 Amortization of Limited Term	5715 Amortization of Intangibles and Other Electric	5720 Amortization of Electric Plant Acquisition
1845-4 1845-5 350 355 360 360 360 908 908 909 909 909 909 909 909 909 90	Underground Conductors and Devices - Primary Underground Conductors and Devices - Primary Underground Conductors and Devices - Secondary Uniter Transformers Services Services Meters Total SUB TOTAL from IS Land Land Rights Guidengland Fictures Lessedold Improvements Office Furniture and Equipment Computer Equipment - Hardware Computer Software Computer Software - Furnisportation Equipment Computer Software - Furnisportation Equipment	\$6,305,373 \$4,911,585 \$121,802,032 \$121,802,032 Break out Functions \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		\$1,967,859 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,585	(\$566,371) (\$60,000) (\$14,474,270)	\$65,955 \$4,000 \$1,667,958 Accumulated Depreciation - 2105 Capital	\$ (345,046) \$ (1.306,679) \$ (668,811) \$ (1.900,209) (\$16,366,759) Accumulated Depreciation - 2105 Fixed	Accumulated Depreciation -	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961	\$84.136 \$382.997 \$171.479 \$439.900 \$3,542,524 5705 Amortization Expense - Property, Plant,	5710 Amortization of Limited Term	5715 Amortization of Intangibles and Other Electric	5720 Amortization of Electric Plant Acquisition
1845-4 1845-5 850 855 860 General Plant 905 906 908 909 915 920 925 930 935	Underground Conductors and Devices - Primary Underground Conductors and Devices - Primary Underground Conductors and Devices - Seconductors and Devices - Seconductors and Services Services United Transformers Services -	\$6,305,373 \$4,911,585 \$121,802,032 \$121,802,032 Break out Functions \$0 \$0 \$0 \$0 \$0 \$0 \$0	14.22%	\$1,967,859 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,585	(\$566,371) (\$60,000) (\$14,474,270)	\$65,955 \$4,000 \$1,667,958 Accumulated Depreciation - 2105 Capital	\$ (345,046) \$ (1.306,679) \$ (668,811) \$ (1.900,209) (\$16,366,759) Accumulated Depreciation - 2105 Fixed	Accumulated Depreciation -	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961	\$84.136 \$382.997 \$171.479 \$439.900 \$3,542,524 5705 Amortization Expense - Property, Plant,	5710 Amortization of Limited Term	5715 Amortization of Intangibles and Other Electric	5720 Amortization of Electric Plant Acquisition
1845-4 1845-5 1850 1850 1850 1850 1850 1850 1850 185	Underground Conductors and Debroices - Primary Underground Conductors and Debroices - Servings - Underground Conductors and Debroices - Seconductors - Services Services - Seconductors - Services - S	\$6,305,373 \$4,911,585 \$121,802,032 \$121,802,032 Break out Functions \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	14.22%	\$1,967,859 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,585	(\$566,371) (\$60,000) (\$14,474,270)	\$65,955 \$4,000 \$1,667,958 Accumulated Depreciation - 2105 Capital	\$ (345,046) \$ (1.306,679) \$ (668,811) \$ (1.900,209) (\$16,366,759) Accumulated Depreciation - 2105 Fixed	Accumulated Depreciation -	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961	\$84.136 \$382.997 \$171.479 \$439.900 \$3,542,524 5705 Amortization Expense - Property, Plant,	5710 Amortization of Limited Term	5715 Amortization of Intangibles and Other Electric	5720 Amortization of Electric Plant Acquisition
1845-4 1845-5 1845-5 650 650 650 6960 6960 6960 6960 6960 6	Underground Conductors and Debroice - Primary Underground Conductors and Debroices - Semany Underground Conductors and Debroices - Seconductors and Debroices - Seconductors and Services Meters Total SUB TOTAL from IS Land Rights Buildings and Fixtures Leasehold Improvements Compute Equipment Compute Schwarz (Compute Schwarz (Computer Schwarz (Compute	\$6,305,373 \$4,911,585 \$121,802,032 \$121,802,032 Break out Functions \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50	14.22%	\$1,967,859 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,585	(\$566,371) (\$60,000) (\$14,474,270)	\$65,955 \$4,000 \$1,667,958 Accumulated Depreciation - 2105 Capital	\$ (345,046) \$ (1.306,679) \$ (668,811) \$ (1.900,209) (\$16,366,759) Accumulated Depreciation - 2105 Fixed	Accumulated Depreciation -	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961	\$84.136 \$382.997 \$171.479 \$439.900 \$3,542,524 5705 Amortization Expense - Property, Plant,	5710 Amortization of Limited Term	5715 Amortization of Intangibles and Other Electric	5720 Amortization of Electric Plant Acquisition
1845-4 1845-5 1845-6 1855 1855 1860 1860 1860 1860 1860 1860 1860 1860	Underground Conductors and Debroice - Primary Underground Conductors and Debroices - Strains (Debroices - Steadors) Underground Conductors and Debroices - Seconductors and Debroices - Seconductors and Services Meters Total SUB TOTAL from IS Land Italy Land Rights Buildings and Fixtures Lassehold Improvements Computer Software Transportation Equipment Computer Software Transportation Equipment Tods, Spread Garges Equipment Tods, Spread Garges Equipment Communication Equipment	\$6,305,373 \$4,911,595 \$121,802,032 \$121,802,032 Break out Functions \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	14.22%	\$1,967,859 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,585	(\$566,371) (\$60,000) (\$14,474,270)	\$65,955 \$4,000 \$1,667,958 Accumulated Depreciation - 2105 Capital	\$ (345,046) \$ (1.306,679) \$ (668,811) \$ (1.900,209) (\$16,366,759) Accumulated Depreciation - 2105 Fixed	Accumulated Depreciation -	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961	\$84.136 \$382.997 \$171.479 \$439.900 \$3,542,524 5705 Amortization Expense - Property, Plant,	5710 Amortization of Limited Term	5715 Amortization of Intangibles and Other Electric	5720 Amortization of Electric Plant Acquisition
1845-4 1845-5 8850 8850 8860 Seneral Plant Plant Plant 9905 9906 9910 9915 9920 993333 9940 9940 9945 9950 9950 9970	Underground Conductors and Debroice - Primary Underground Conductors and Debroices - Strains (Debroices - Steadors) Underground Conductors and Debroices - Seconductors and Debroices - Seconductors and Services Meters Total SUB TOTAL from I3 Land Rights Buildings and Fixtures Lasseindol Improvements Computer Software and Equipment Computer Equipment - Hardware Computer Software I Transportation Equipment Todos, Streen Equipment Todos, Streen Equipment Todos, Streen Equipment Communication Equipment Macellaneous Equipment Communication Equipment Communication Equipment Macellaneous Equipment Controls - Customer Premises	\$6,305,373 \$4,911,585 \$121,802,032 \$121,802,032 Break out Functions \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	14.22%	\$1,967,859 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,585	(\$566,371) (\$60,000) (\$14,474,270)	\$65,955 \$4,000 \$1,667,958 Accumulated Depreciation - 2105 Capital	\$ (345,046) \$ (1.306,679) \$ (668,811) \$ (1.900,209) (\$16,366,759) Accumulated Depreciation - 2105 Fixed	Accumulated Depreciation -	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961	\$84.136 \$382.997 \$171.479 \$439.900 \$3,542,524 5705 Amortization Expense - Property, Plant,	5710 Amortization of Limited Term	5715 Amortization of Intangibles and Other Electric	5720 Amortization of Electric Plant Acquisition
1845-4 1845-5 850 855 8860 General Plant 9905 9905 9908 9910 9915 9920 9940 9945 9960 9977	Underground Conductors and Depuices - Primary Underground Conductors and Depuices - Strains (Depuises - Seconductors and Depuises - Seconductors and Depuises - Seconductors - Services Meters Total SUB TOTAL from I3 Land Rights Buildings and Fixtures Leasehold Improvements - Seconductors	\$6,305,373 \$4,911,595 \$121,802,032 \$121,802,032 Break out Functions \$0 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50	14.22%	\$1,967,859 \$0 \$0 \$0	1,967,859 13,893,091 6,0305,373 4,911,585 \$121,802,032	(\$566,371) (\$60,000) (\$14,474,270)	\$65,955 \$4,000 \$1,667,958 Accumulated Depreciation - 2105 Capital	\$ (345,046) \$ (1,306,679) \$ (668,811) \$ (100,020) (\$16,366,759) Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation -	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961 Net Asset \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$64.136 \$382.997 \$171.479 \$439.900 \$3,542,524 \$705 Amortization Expense - Property, Plant, and Equipment	5710 Amortization of Limited Term	5715 Amortization of Intangibles and Other Electric	5720 Amortization of Electric Plant Acquisition
1845-4 1846-5 850 855 850 855 860 General Plant 905 9090 9115 935 935 936 937 977 977 978	Underground Conductors and Devices - Primary Underground Conductors and Devices - Stream Vision of Conductors and Devices - Secondary Line Transformers Services Services Services Meters Total SUB TOTAL from IS SUB TOTAL from IS BUB TOTAL from IS BUB TOTAL from IS BUB TOTAL from IS BUB TOTAL from IS Computer Equipment Office Furniture and Equipment Computer Equipment - Nardware Computer Software Software Transportation Equipment Todal, Shop and Grage Equipment Todal, Shop and Grage Equipment Communication Special Systems Systems Supervisory Equipment Other Tangible Property System Supervisory Equipment Other Tangible Toppoptry	\$6,305,373 \$4,911,585 \$121,802,032 \$121,802,032 Break out Functions 50 50 50 50 50 50 50 50 50 50 50 50 50	14.22%	\$1,967,859 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,585	(\$566,371) (\$60,000) (\$14,474,270)	\$65,955 \$4,000 \$1,667,958 Accumulated Depreciation - 2105 Capital	\$ (345,046) \$ (1.306,679) \$ (668,811) \$ (1.900,209) (\$16,366,759) Accumulated Depreciation - 2105 Fixed	Accumulated Depreciation -	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961	\$84.136 \$382.997 \$171.479 \$439.900 \$3,542,524 5705 Amortization Expense - Property, Plant,	5710 Amortization of Limited Term	5715 Amortization of Intangibles and Other Electric	5720 Amortization of Electric Plant Acquisition
1845-4 1845-5 850 8855 8860 General Plant 9006 9006 9006 9009 9007 9075 9075 9075 9075 9075 9075	Underground Conductors and Debrotes - Primary Underground Conductors and Debrotes - Primary Underground Conductors and Debrotes - Seconductors and Debrotes - Seconductors and Debrotes - Seconductors - Services Meters Total SUB TOTAL from IS Land Rights Buildings and Fristures Buildings and Fristures Buildings and Fristures Buildings and Fristures Computer Equipment - Herdware Computer Software -	\$6,305,373 \$4,911,595 \$121,802,032 \$121,802,032 Break out Functions \$0 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50	14.22%	\$1,967,859 \$0 \$0 \$0	1,967,859 13,893,091 6,0305,373 4,911,585 \$121,802,032	(\$566,371) (\$60,000) (\$14,474,270)	\$65,955 \$4,000 \$1,667,958 Accumulated Depreciation - 2105 Capital	\$ (345,046) \$ (1,306,679) \$ (668,811) \$ (100,020) (\$16,366,759) Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation -	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961 Net Asset \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$64.136 \$382.997 \$171.479 \$439.900 \$3,542,524 \$705 Amortization Expense - Property, Plant, and Equipment	5710 Amortization of Limited Term	5715 Amortization of Intangibles and Other Electric	5720 Amortization of Electric Plant Acquisition
1845-4 1845-5 850 850 855 860 General Plant 905 905 905 905 907 907 907 907 907 907 907 907	Underground Conductors and Devices - Primary Underground Conductors and Devices - Primary Underground Conductors and Devices - Seconductors and Devices - Seconductors and Devices - Seconductors and Services Meters Total Land SUB TOTAL from IB Land Rights Bulldings and Fishures Land Rights Bulldings and Fishures Leashold Improvements Office Furniture and Equipment Computer Equipment - Nandware Computer Software Torons, Shop and Garage Equipment Sories Equipment Computer Software Torons, Shop and Garage Equipment Computer Software Computer Software Computer Software Furnished Measurement and Testing Equipment Communication Equipment Communication Equipment Communication Equipment Communication Loud Management Controls - Uniting Premises Out of Management Controls - Utility Premises Loud Management Controls - Utility Premises Loud Management Controls - Utility Premises Loud Management Controls - Utility Premises Lesting Plant Purchased or Sold Total	\$6,305,373 \$4,911,595 \$121,802,032 \$121,802,032 Break out Functions \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	14.22%	\$1,967,859 \$0 \$0 \$0	1,967,859 13,893,091 6,0305,373 4,911,585 \$121,892,032	(\$566,371) (\$60,000) (\$14,474,270)	\$65,955 \$4,000 \$1,667,958 Accumulated Depreciation - 2105 Capital	\$ (345,046) \$ (1,306,679) \$ (668,811) \$ (1,000,209) (\$16,306,759) Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation -	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961 Net Asset \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$64.136 \$362.997 \$171.479 \$439.900 \$3,542.524 \$3,542.524 \$3,542.524 \$41.432	5710 Amortization of Limited Term	5715 Amortization of Intangibles and Other Electric	5720 Amorization of Electric Plant Acquisition Adjustments
1845-4 1845-5 850 850 855 860 General Plant Pl	Underground Conductors and Devices - Primary Underground Conductors and Devices - Primary Underground Conductors and Devices - Secondary United Transformers Services Services Meters Total SUB TOTAL from IS Land Land Rights Buildings and Fishures Land Rights Buildings and Fishures Lander Rights Buildings and Fishures Lander Rights Buildings and Fishures Lander Rights Buildings and Fishures Longshot Rights Computer Equipment - Hardware Computer Software - Longshot Rights Communication Equipment Construction - Longshot Rights Communication - Longshot Rights Commun	\$6,305,373 \$4,911,595 \$121,802,032 \$121,802,032 Break out Functions 50 50 50 50 50 50 50 50 50 50 50 50 50	14.22%	\$1,967,859 \$0 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,895 5121,892,032	(\$566.371) (\$60,000) (\$14,474,270) Contributed Capital - 1995	\$65,955 \$4,000 \$1,667,958 Accumulated Depreciation - 2105 Capital Contribution	\$ (345,046) \$ (1,306,679) \$ (668,811) \$ (1,000,209) (\$16,306,759) Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961 Net Asset S	\$64.136 \$382.987 \$171.479 \$439.900 \$3,542,524 \$705 \$mortization Expense - Property, Plant, and Equipment	5710 Amoritzation of Muritzation of Electric Plant	5715 Amorization of Intragibles and Other Electric Plant	5720 Amorization of Electric Plant Acquisition Adjustments
1845-4 1845-5 850 850 855 860 General Plant Pl	Underground Conductors and Debroice - Primary Underground Conductors and Debroices - Strains (Debroices - Stead Services - Seconductors and Debroices - Seconductors and Debroices - Seconductors - Services Meters Total SUB TOTAL from IS Land Rights Buildings and Fixtures Lesseshold Improvements Lesseshold Improvements Computer Schwar and Equipment Computer Equipment - Hardware Computer Schwar (Land Rights - Land R	\$6,305,373 \$4,911,585 \$121,802,032 \$121,802,032 Break out Functions \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	14.22%	\$1,967,859 \$0 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,585 \$121,802,032	(\$566.371) (\$60,000) (\$14,474,270) Contributed Capital - 1995	\$65,955 \$4,000 \$1,667,958 Accumulated Depreciation - 2105 Capital Contribution	\$ (345,046) \$ (1,306,679) \$ (668,611) \$ (1,000,209) \$ (\$16,366,759) Accumulated Depreciation - 2105 Fixed Assets Only \$ (1,073,363)	Accumulated Depreciation - 2120	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961 Net Asset \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$64.136 \$382.987 \$171.479 \$439.900 \$3,542,524 \$705 \$mortization Expense - Property, Plant, and Equipment	5710 Amoritzation of Muritzation of Electric Plant	5715 Amorization of Intragibles and Other Electric Plant	Amortization of Electric Plant Acquisition
1845-4 1845-5 850 850 850 850 860	Underground Conductors and Devices - Primary Underground Conductors and Devices - Primary Underground Conductors and Devices - Secondary United Transformers Services Services Meters Total SUB TOTAL from IS Land Land Rights Buildings and Fishures Land Rights Buildings and Fishures Lander Rights Buildings and Fishures Lander Rights Buildings and Fishures Lander Rights Buildings and Fishures Longshot Rights Computer Equipment - Hardware Computer Software - Longshot Rights Communication Equipment Construction - Longshot Rights Communication - Longshot Rights Commun	\$6,305,373 \$4,911,585 \$121,802,032 \$121,802,032 Break out Functions \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	14.22%	\$1,967,859 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,585 \$121,802,032	(\$566,371) (\$60,000) (\$14,474,270) Contributed Capital - 1995	\$65,965 \$4,000 \$1,667,958 Accumulated Depreciation - 2105 Capital Contribution	\$ (345,046) \$ (1,306,679) \$ (668,611) \$ (1,000,209) \$ (\$16,366,759) Accumulated Depreciation - 2105 Fixed Assets Only \$ (1,073,363)	Accumulated Depreciation - 2120	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961 Net Asset S	\$64.136 \$382.987 \$171.479 \$439.900 \$3,542,524 \$705 \$mortization Expense - Property, Plant, and Equipment	5710 Amortization of Limited Term Electric Plant	5715 Amortization of Intrangibles and Other Electric Plant	5720 Amorization of Electric Plant Acquisition Adjustments
1845-4 1845-5 1845-5 1845-5 1850 1845-5 1850 1850 1850 1850 1860 1860 1860 1860 1860 1860 1860 186	Underground Conductors and Debroices - Primary Underground Conductors and Debroices - Primary Underground Conductors and Debroices - Secondustry United Transformers Services Meters Total SUB TOTAL from IS Land Rights Buildings and Fishures Leasefold Improvements Leasefold Improvements Leasefold Improvements Leasefold Improvements Leasefold Improvements Leasefold Improvements Street Equipment Computer Signature - Indicate Advances Computer Equipment - Indicate Secondustry Leasefold Leaper - L	\$6,305,373 \$4,911,585 \$121,802,032 \$121,802,032 Break out Functions \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	14.22%	\$1,967,859 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,585 \$121,802,032	(\$566,371) (\$60,000) (\$14,474,270) Contributed Capital - 1995	\$65,965 \$4,000 \$1,667,958 Accumulated Depreciation - 2105 Capital Contribution	\$ (345,046) \$ (1,306,679) \$ (668,811) \$ (1,500,209) (\$16,366,759) Accumulated Depreciation - 2105 Fixed Assets Only \$ (1,073,363) (\$1,073,363)	Accumulated Depreciation - 2120	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961 Net Asset S	\$64.136 \$382.987 \$171.479 \$439.900 \$3,542,524 \$705 \$mortization Expense - Property, Plant, and Equipment	5710 Amortization of Limited Term Electric Plant	5715 Amortization of Intrangibles and Other Electric Plant	5720 Amorization of Electric Plant Acquisition Adjustments
1845-4 1845-5 8850 8850 8850 8860 General Plant Plant 9990 990 9910 9910 995 997 997 9990 9990 9900 9900 9900 9	Underground Conductors and Debroices - Primary Underground Conductors and Debroices - Servings - Underground Conductors and Debroices - Seconductors and Debroices - Seconductors - Services - Seconductors - Services - Seconductors - Services - Services - Seconductors - Services - Servic	\$8,305,373 \$4,911,585 \$121,802,032 \$121,802,032 Break out Functions \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	14.22%	\$1,967,859 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,585 \$121,802,032	(\$566,371) (\$60,000) (\$14,474,270) Contributed Capital - 1995	\$65,955 \$4,000 \$1,667,958 Accumulated Depreciation - 2105 Capital Contribution Accumulated Depreciation - 5105 Capital Contribution \$5,000	\$ (345,046) \$ (1,306,679) \$ (668,611) \$ (1,000,209) \$ (\$16,366,759) Accumulated Depreciation - 2105 Fixed Assets Only \$ (1,073,363)	Accumulated Depreciation - 2120	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961 Net Asset \$ - 92,628,961 Net Asset \$ - 9 - 9 - 9 - 9 - 9 - 9 - 9 - 9 - 9 -	\$64.136 \$382.987 \$171.479 \$439.900 \$3,542,524 \$705 \$mortization Expense - Property, Plant, and Equipment	5710 Amortization of Limited Term Electric Plant	5715 Amortization of Intrangibles and Other Electric Plant	5720 Amorization of Electric Plant Acquisition Adjustments
1845-4 1845-5 8850 8850 8850 8860 General Plant 9005 9005 9009 910 9202 9330 9340 9397 975 9890 9990 9990 9990 9900 9900 99000 99000 99000 990000 990000 9900000 99000000	Underground Conductors and Debroices - Primary Underground Conductors and Debroices - Primary Underground Conductors and Debroices - Secondustry United Transformers Services Meters Total SUB TOTAL from IS Land Rights Buildings and Fishures Leasefold Improvements Leasefold Improvements Leasefold Improvements Leasefold Improvements Leasefold Improvements Leasefold Improvements Street Equipment Computer Signature - Indicate Advances Computer Equipment - Indicate Secondustry Leasefold Leaper - L	\$6,305,373 \$4,911,585 \$121,802,032 \$121,802,032 Break out Functions \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	14.22%	\$1,967,859 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,585 \$121,802,032	(\$566,371) (\$60,000) (\$14,474,270) Contributed Capital - 1995	\$65,955 \$4,000 \$1,667,958 Accumulated Depreciation - 2105 Capital Contribution Accumulated Depreciation - 5105 Capital Contribution \$5,000	\$ (345,046) \$ (1,306,679) \$ (668,811) \$ (1,500,209) (\$16,366,759) Accumulated Depreciation - 2105 Fixed Assets Only \$ (1,073,363) (\$1,073,363)	Accumulated Depreciation - 2120	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961 Net Asset S	\$64.136 \$382.987 \$171.479 \$439.900 \$3,542,524 \$705 \$mortization Expense - Property, Plant, and Equipment	5710 Amortization of Limited Term Electric Plant	5715 Amortization of Intrangibles and Other Electric Plant	5720 Amorization of Electric Plant Acquisition Adjustments
1845-4 1845-5 850 850 860 General Plant 906 906 907 908 909 909 909 909 900 900 900 900 900	Underground Conductors and Devices - Primary Underground Conductors and Devices - Primary Underground Conductors and Devices - Secondary United Transformers Services Meters Total SUB TOTAL from IB SUB TOTAL fr	\$6,305,373 \$4,911,585 \$121,802,032 \$121,802,032 \$121,802,032 Break out Functions \$0 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50	14.22% Net Fixed Assets	\$1,967,859 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,585 \$121,802,032	(\$566,371) (\$60,000) (\$14,474,270) Contributed Capital - 1995	\$65,955 \$4,000 \$1,667,958 Accumulated Depreciation - 2105 Capital Contribution Accumulated Depreciation - 5105 Capital Contribution \$5,000	\$ (345,046) \$ (1,306,679) \$ (668,811) \$ (1,500,209) (\$16,366,759) Accumulated Depreciation - 2105 Fixed Assets Only \$ (1,073,363) (\$1,073,363)	Accumulated Depreciation - 2120	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961 Net Asset \$ - 92,628,961 Net Asset \$ - 9 - 9 - 9 - 9 - 9 - 9 - 9 - 9 - 9 -	\$64.136 \$382.987 \$171.479 \$439.900 \$3,542,524 \$705 \$mortization Expense - Property, Plant, and Equipment	5710 Amortization of Limited Term Electric Plant	5715 Amortization of Intrangibles and Other Electric Plant	5720 Amorization of Electric Plant Acquisition Adjustments
1845-4 1845-5 850 850 855 860 General Plant 1945-5 990 990 990 991 990 991 992 993 994 995 996 997 975 996 997 975 998 990 990 990 990 990 990 991 990 991 990 991 990 991 990 991 990 990	Underground Conductors and Deputions - Primary Underground Conductors and Deputions - Primary Underground Conductors and Deputies - Seconductors and Deputies - Seconductors and Deputies - Seconductors and Services Services Services Services Services Services - Ser	\$6,305,373 \$4,911,585 \$121,802,032 \$121,802,032 Break out Functions \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	14.22%	\$1,967,859 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,585 \$121,802,032	(\$566,371) (\$60,000) (\$14,474,270) Contributed Capital - 1995	\$65,955 \$4,000 \$1,667,958 Accumulated Depreciation - 2105 Capital Contribution Accumulated Depreciation - 5105 Capital Contribution \$5,000	\$ (345,046) \$ (1,306,679) \$ (668,811) \$ (1,500,209) (\$16,366,759) Accumulated Depreciation - 2105 Fixed Assets Only \$ (1,073,363) (\$1,073,363)	Accumulated Depreciation - 2120	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961 Net Asset \$ - 92,628,961 Net Asset \$ - 9 - 9 - 9 - 9 - 9 - 9 - 9 - 9 - 9 -	\$64.136 \$382.987 \$171.479 \$439.900 \$3,542,524 \$705 \$mortization Expense - Property, Plant, and Equipment	5710 Amortization of Limited Term Electric Plant	5715 Amortization of Intrangibles and Other Electric Plant	5720 Amortization of Electric Plant Acquisition Adjustments
1845-4 1845-5 850 850 850 860 General Plant 900 900 900 901 900 900 900 900 900 900	Underground Conductors and Devices - Primary Underground Conductors and Devices - Primary Underground Conductors and Devices - Secondary Underground Conductors and Devices - Secondary United Transformers Services Meters Total SUB TOTAL from IB Land Land Rights Land R	\$6,305,373 \$4,911,585 \$121,802,032 \$121,802,032 \$121,802,032 Break out Functions \$0 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50	14.22% Net Fixed Assets	\$1,967,859 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,585 \$121,802,032	(\$566,371) (\$60,000) (\$14,474,270) Contributed Capital - 1995	\$65,955 \$4,000 \$1,667,958 Accumulated Depreciation - 2105 Capital Contribution Accumulated Depreciation - 5105 Capital Contribution \$5,000	\$ (345,046) \$ (1,306,679) \$ (668,811) \$ (1,500,209) (\$16,366,759) Accumulated Depreciation - 2105 Fixed Assets Only \$ (1,073,363) (\$1,073,363)	Accumulated Depreciation - 2120	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961 Net Asset \$ - 92,628,961 Net Asset \$ - 9 - 9 - 9 - 9 - 9 - 9 - 9 - 9 - 9 -	\$64.136 \$382.987 \$171.479 \$439.900 \$3,542,524 \$7705 \$7705 \$7705 \$7705 \$7705 \$241,432 \$241,432 \$3,783,956	5710 Amoritzation of Limitation of Limitatio	5715 Amortization of Intrangibles and Other Electric Plant	5720 Amortization of Electric Plant Acquisition Adjustments
1845-4 1845-5 1845-5 1850 1850 1850 1850 1850 1850 1850 185	Underground Conductors and Devices - Primary Underground Conductors and Devices - Primary Underground Conductors and Devices - Secondary United Transformers Services Meters Total SUB TOTAL from IB SUB TOTAL fr	\$6,305,373 \$4,911,585 \$121,802,032 \$121,802,032 \$121,802,032 Break out Functions \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	14.22% Net Fixed Assets	\$1,967,859 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,585 \$121,802,032	(\$566,371) (\$60,000) (\$14,474,270) Contributed Capital - 1995	\$65,955 \$4,000 \$1,667,958 Accumulated Depreciation - 2105 Capital Contribution Accumulated Depreciation - 5105 Capital Contribution \$5,000	\$ (345,046) \$ (1,306,679) \$ (668,811) \$ (1,500,209) (\$16,366,759) Accumulated Depreciation - 2105 Fixed Assets Only \$ (1,073,363) (\$1,073,363)	Accumulated Depreciation - 2120	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961 Net Asset \$ - 92,628,961 Net Asset \$ - 9 - 9 - 9 - 9 - 9 - 9 - 9 - 9 - 9 -	\$64.136 \$382.987 \$171.479 \$439.900 \$3,542,524 \$705 \$mortization Expense - Property, Plant, and Equipment	\$710 Amoritation of Limited Fermion of Limited Fermi	S715 Amortization of Intangibles and Other Electric Plant Plant State of the Plant State	5720 Amortization of Electric Plant Acquisition Adjustments
1845-4 1845-5 850 850 850 860 General Plant 9005 9006 9009 9009 9009 9009 9009 9009	Underground Conductors and Devices - Primary Underground Conductors and Devices - Primary Underground Conductors and Devices - Seconductors and Devices - Seconductors and Devices - Seconductors and Services Meters Total SUB TOTAL from IS Land Rights Dublings and Findures Computer Equipment Soffice Findures Computer Suppresents Stores Equipment Computer Software Computer Software Tonesportation Equipment Devices Stores Equipment Computer Software Software Computer Equipment Computer Software Computer Software Computer Software Computer Software Computer Software Computer Software Industry Stores Equipment Computer Software Computer Software Controls - Utility Premises Load Managament Controls - Utility Premises Load Managament Controls - Utility Premises Load Managament Controls - Utility Premises Biotective Plant Purchased or Sold Total Not Assets on Expenses Amontization Expense - Property Plant, and Equipment Amontization Climited Term Electric Plant Climited Term Electric Plant Climited Term Electric Plant Climited Term Electric Plant Climited Term	\$6,305,373 \$4,911,585 \$121,802,032 \$121,802,032 \$121,802,032 Break out Functions \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	14.22% Net Fixed Assets	\$1,967,859 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,585 \$121,802,032	(\$566,371) (\$60,000) (\$14,474,270) Contributed Capital - 1995	\$65,955 \$4,000 \$1,667,958 Accumulated Depreciation - 2105 Capital Contribution Accumulated Depreciation - 5105 Capital Contribution \$5,000	\$ (345,046) \$ (1,306,679) \$ (668,811) \$ (1,500,209) (\$16,366,759) Accumulated Depreciation - 2105 Fixed Assets Only \$ (1,073,363) (\$1,073,363)	Accumulated Depreciation - 2120	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961 Net Asset \$ - 92,628,961 Net Asset \$ - 9 - 9 - 9 - 9 - 9 - 9 - 9 - 9 - 9 -	\$64.136 \$382.987 \$171.479 \$439.900 \$3,542,524 \$7705 \$7705 \$7705 \$7705 \$7705 \$241,432 \$241,432 \$3,783,956	5710 Amoritzation of Limitation of Limitatio	S715 Amontained of Interpretation of Interpretat	5720 Americation of Electrophysics Adjustments Adjustments \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
1845-4 1845-5 1845-5 1850 1850 1850 1850 1850 1850 1850 185	Underground Conductors and Debroices - Primary Underground Conductors and Debroices - Primary Underground Conductors and Debroices - Seconductors and Debroices - Seconductors and Debroices - Seconductors and Debroices - Seconductors - Services Meters Total Land Rights Buildings and Fistures Computer Sequipment of Sequipment of Sequipment of Seconductors - Seconductors	\$6,305,373 \$4,911,585 \$121,802,032 \$121,802,032 \$121,802,032 Break out Functions \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	14.22% Net Fixed Assets	\$1,967,859 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,585 \$121,802,032	(\$566,371) (\$60,000) (\$14,474,270) Contributed Capital - 1995	\$65,955 \$4,000 \$1,667,958 Accumulated Depreciation - 2105 Capital Contribution Accumulated Depreciation - 5105 Capital Contribution \$5,000	\$ (345,046) \$ (1,306,679) \$ (668,811) \$ (1,500,209) (\$16,366,759) Accumulated Depreciation - 2105 Fixed Assets Only \$ (1,073,363) (\$1,073,363)	Accumulated Depreciation - 2120	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961 Net Asset \$ - 92,628,961 Net Asset \$ - 9 - 9 - 9 - 9 - 9 - 9 - 9 - 9 - 9 -	\$64.136 \$382.987 \$171.479 \$439.900 \$3,542,524 \$7705 \$7705 \$7705 \$7705 \$7705 \$241,432 \$241,432 \$3,783,956	\$710 Amoritation of Limited Fermion of Limited Fermi	S715 Amortization of Intangibles and Other Electric Plant Plant State of the Plant State	5720 Amorization of Electric Plant Acquisition Adjustments
1845-4 1845-5 1845-5 1845-5 1850 1845-5 1850 1850 1850 1850 1850 1850 1850 185	Underground Conductors and Devices - Primary Underground Conductors and Devices - Services Underground Conductors and Devices - Secondary Underground Conductors and Devices - Secondary United Services Services Meters Total SUB TOTAL from IS BUB TOTAL from I	\$6,305,373 \$4,911,585 \$121,802,032 \$121,802,032 \$121,802,032 Break out Functions \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	14.22% Net Fixed Assets	\$1,967,859 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	1,967,859 13,893,091 6,305,373 4,911,585 \$121,802,032	(\$566,371) (\$60,000) (\$14,474,270) Contributed Capital - 1995	\$65,955 \$4,000 \$1,667,958 Accumulated Depreciation - 2105 Capital Contribution Accumulated Depreciation - 5105 Capital Contribution \$5,000	\$ (345,046) \$ (1,306,679) \$ (668,811) \$ (1,500,209) (\$16,366,759) Accumulated Depreciation - 2105 Fixed Assets Only \$ (1,073,363) (\$1,073,363)	Accumulated Depreciation - 2120	1,122,398 12,586,412 5,636,562 2,955,376 92,628,961 Net Asset \$ - 92,628,961 Net Asset \$ - 9 - 9 - 9 - 9 - 9 - 9 - 9 - 9 - 9 -	\$64.136 \$382.987 \$171.479 \$439.900 \$3,542,524 \$7705 \$7705 \$7705 \$7705 \$7705 \$241,432 \$241,432 \$3,783,956	\$710 Amoritation of Limited Fermion of Limited Fermi	S715 Amontained of Interpretation of Interpretat	5720 Americation of Electrophysics Adjustments Adjustments \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0



2018

Instructions:
This is an input sheet for the Break Out
***Please see Instructions tab for detailed

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15

RATE BA	ASE AND DISTRIBUTION ASSETS
Account	Description
1565	Conservation and Demand Management
1805	Land
1805-1 1805-2	Land Station >50 kV Land Station <50 kV
1806	Land Rights
1806-1	Land Rights Station >50 kV
1806-2 1808	Land Rights Station <50 kV Buildings and Fixtures
1808-1	Buildings and Fixtures > 50 kV
1808-2	Buildings and Fixtures < 50 KV
1810-1	Leasehold Improvements Leasehold Improvements >50 kV
1810-2	Leasehold Improvements <50 kV
1815	Transformer Station Equipment - Normally Primary above 50 kV
1820	Distribution Station Equipment - Normally Primary below 50 kV
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)
1825	Storage Battery Equipment
1825-1	Storage Battery Equipment > 50 kV
1825-2	Storage Battery Equipment <50 kV
1830	Poles, Towers and Fixtures Poles, Towers and Fixtures -
1830-3	Subtransmission Bulk Delivery Poles, Towers and Fixtures -
1830-4	Primary Poles, Towers and Fixtures -
1830-5	Secondary
1835	Overhead Conductors and Devices
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery
1835-4	Overhead Conductors and Devices - Primary
1835-5	Overhead Conductors and Devices - Secondary
1840	Underground Conduit Underground Conduit - Bulk
1840-3	Delivery
1840-4	Underground Conduit - Primary
1840-5 1845	Underground Conduit - Secondary Underground Conductors and
1845-3	Devices Underground Conductors and Devices - Bulk Delivery
1845-4	Underground Conductors and Devices - Primary
1845-5	Underground Conductors and Devices - Secondary
1850	Line Transformers
1855	Services
1860	Meters

General Plant	
1905	Land
1906	Land Rights
1908	Buildings and Fixtures
1910	Leasehold Improvements
1915	Office Furniture and Equipment
1920	Computer Equipment - Hardware
1925	Computer Software
1930	Transportation Equipment
1935	Stores Equipment
1940	Tools, Shop and Garage Equipment
1945	Measurement and Testing
	Equipment
1950	Power Operated Equipment
1955	Communication Equipment
1960	Miscellaneous Equipment
1970	Load Management Controls -
	Customer Premises
1975	Load Management Controls - Utility
	Premises
1980	System Supervisory Equipment
1990	Other Tangible Property
2005	Property Under Capital Leases
2010	Electric Plant Purchased or Sold

To be Prorated

	Net Assets
	Total
2120	Accumulated Depreciation - 2120
2105	Accumulated Depreciation - 2105
1995	Contributed Capital - 1995

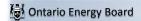
	Total Amortization Expense
	Acquisition Adjustments
5720	Amortization of Electric Plant
	Other Electric Plant
5715	Amortization of Intangibles and
	Electric Plant
5710	Amortization of Limited Term
	Plant, and Equipment
5705	Amortization Expense - Property,



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Sheet I5.1 Miscellaneous Data Worksheet -

Structure KM (kMs of Roads in Service Area that have distribution line)	595
Deemed Equity Component of Rate Base (ref: RRWF 7. cell F24)	40%
Working Capital Allowance to be included in Rate Base (%)	7.5%
Portion of pole leasing revenue from Secondary - Remainder assumed to be Primary (%)	6.64%



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Sheet I5.2 Weighting Factors Worksheet -

 1
 2
 3
 7
 8
 9

 Residential
 GS <50</th>
 GS>50-Regular
 Street Light
 Sentinel
 Unmetered Scattered Load

 1.0
 0.7
 0.4
 0.05
 0.05
 0.05

Insert Weighting Factor for Services Account 1855

Insert Weighting Factor for Billing and Collecting



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Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast 629,144,064

Total kWs from Load Forecast 623,932

Deficiency/sufficiency (RRWF 8. cell F52) - 3,422,786

Miscellaneous Revenue (RRWF 5. cell F48) 2,800,114

			1	2	3	7	8	9
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Billing Data								
Forecast kWh	CEN	629,144,064	287,663,507	92,683,979	245,243,826	2,398,221	209,800	944,731
Forecast kW	CDEM	623,932			616,309	7,030	593	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		138,000			138,000			
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		_						
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	629,144,064	287,663,507	92,683,979	245,243,826	2,398,221	209,800	944,731
Existing Monthly Charge			\$16.79	\$17.11	\$114.46	\$2.94	\$2.93	\$12.69
Existing Distribution kWh Rate Existing Distribution kW Rate Existing TOA Rate			\$0.0104	\$0.0205	\$5.4372 \$0.60	\$19.1736	\$27.3551	\$0.0310
Additional Charges					,			
Distribution Revenue from Rates Transformer Ownership Allowance Net Class Revenue	CREV	\$15,925,650 \$82,800 \$15,842,850	\$8,999,028 \$0 \$8,999,028	\$2,604,474 \$0 \$2,604,474	\$3,841,342 \$82,800 \$3,758,542	\$419,500 \$0 \$419,500	\$28,668 \$0 \$28,668	\$32,637 \$0 \$32,637



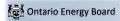
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Sheet I6.2 Customer Data Worksheet -

			1	2	3	7	8	9
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Billing Data								
Bad Debt 3 Year Historical Average	BDHA	\$303,205	\$229,262	\$43,267	\$30,676	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$257,333	\$189,877	\$36,868	\$30,588			
Number of Bills	CNB	1,476,948	357,792	41,172	4,284	48	12	264
Number of Devices	CDEV					9,317		
Number of Connections (Unmetered)	CCON	8,719				8,070	354	295
Total Number of Customers	CCA	33,631	29,816	3,431	357	4	1	22
Bulk Customer Base	ССВ	-						
Primary Customer Base	CCP	33,897	29,816	3,431	357	269	1	23
Line Transformer Customer Base	CCLT	33,853	29,816	3,431	313	269	1	23
Secondary Customer Base	ccs	32,883	29,816	2,906	133	4	1	23
Weighted - Services	cwcs	32,284	29,816	1,976	56	404	18	15
Weighted Meter -Capital	CWMC	8,482,904	6,106,745	2,021,041	355,118	-	-	-
Weighted Meter Reading	CWMR	40,225	29,789	3,443	6,993	-	-	-
Weighted Bills	CWNB	421,050	357,792	45,701	17,307	37	9	203

Bad Debt Data

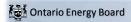
Historic Year:	2015	181,140	136,965	25,848	18,327			
Historic Year:	2016	378,475	286,175	54,008	38,291			
Bridge Year:	2017	350,000	264,645	49,944	35,411			
Three-year average		303,205	229,262	43,267	30,676	•	•	-



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Sheet 17.1 Meter Capital Worksheet -

		Residential			GS <50			GS>50-Regular			Street Light			Sentinel		U	nmetered Scattered	Load		TOTAL	
	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
Allocation Percentage Weighted Factor			71.99%			24%			4%			0%			0%			0%			100%
Cost Relative to Residential Average Cost			1.00			2.86			4.91			-			-			-			1.23
Total	29789	6106745	205	3443	2021041	587	350	35511	8 1006		0 0	-		0 0	-		0 0	-	33585	8482904	4 252.5801399
Cost per Meter (Installed)		0)		0				0		0			0			C		0	(0
Rural		0)		0				0		0			0			g		0		0
be		0			0				0		0			0							0
d		0	d and a second		0				0		0			0					0		0
		0)		0				0		0			0			C		0	(0
lly		0)		0				0		0			0			C		0	(0
val		0)		0			·	0		0			0			C		0	(0
		0			0				0		0			0			C		0	(0
/al		0)		0				0		0			0			C		O	(0
erval IP)		0)		0				0		0			0			C		0	(0
\$205 \$587	29,789	6106745		3443	2021041				<u> </u>		0			0			9		29,789 3,443	6106745 2021041	
\$1,006		0		3443	2021041		350	35511			0			0					3,443	355118	

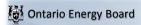


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Sheet 17.2 Meter Reading Worksheet -

Weighting Factors based on Contractor Pricing

CONTRACTOR FRICING																							
			1			2			3			7			8			9					
Description			Residential			GS <50			GS>50-Regular			Street Light			Sentin	el	U	Unmetered Sca	ttered Load			TOTAL	ŀ
_																							
		Units	Weighted Factor	Weighted	Units	Weighted Factor	Weighted	Units	Weighted Factor	Weighted	Units	Weighted Facto	Weighted	Units	Weighted F	actor Weighted	Units	Weighted	Factor . V	Veighted	Units	Weighted Facto	or Weighted Average Costs
	-			Average Costs			Average Costs			Average Costs		1	Average Costs		1 5	Average Costs	3		Ave	rage Costs		1 5	Average Costs
'	Allocation Percentage Weighted Factor			74.06%			8.56%			17.38%			0.00%			0.00%				0.00%			100.00%
	Cost Relative to Residential Average Cost			1.00			1.00			19.81			0.00			0.00				0.00			21.81
1	Total	29,78	9 29,789	1.00	3,443	3,443	1.00	35	i3 6,993	19.81		-	- 0		-	- 0		-	-	0	33,58	5 40,22	25 22
	Factor																						
Residential - Urban - Outside	1.00		0			0			0			0			0			0				_	_
Residential - Urban - Outside	1.00		0			0			0			0			0			0					
with other services Residential - Urban - Inside	1.00		0			0			0			0			0			0				-	-
Residential - Urban - Inside -			-			-			-			-			-			-					
with other services	1.00		0			0			0			0			0			0				-	-
Residential - Rural - Outside Residential - Rural - Outside	1.00		0			0			0			0			0			0					-
with other services	1.00		0			0			0			0			0			0					-
Smart Meter	1.00	29,789	29,789			0			0			0			0			0			29,78	29,78	i9
Smart Meter with Demand	1.00		0			0			0			0			0			0					-
GS - Walking GS - Walking - with other	1.00		0			0			0			0			0			0				-	-
services	1.00		0			0			0			0			0			0					-
GS - Vehicle with other	1.00		0			0			0			0			0			0					
services TOU Read GS - Vehicle with other	-																					-	-
services	1.00		0			0			0			0			0			0					-
Smart Meters	1.00		0		3,443	3,443			0			0			0			0			3,44		
Smart Meters	19.81		0			0		353	6,993			0			0			0			35		
Interval	1.00		0			0			0			0			0			0					-
LDC Specific 5	1.00		0			0			0			0			0			0				-	-
LDC Specific 6	1.00		U			U			U			U			U			0				•	



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Sheet I8 Demand Data Worksheet -

This is an input sheet for demand allocators.

Non an incident Book	Indicator
12 CP	CP 12
4 CP	CP 4
1 CP	CP 1
Co-incident Peak	Indicator
NCP TEST RESULTS	4 NCP
NCP TEST RESULTS	4 NCP
CP TEST RESULTS	4 CP

Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

			1	2	3	7	8	9
Customer Classes		Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
		CP Sanity Check	Pass	Pass	Check 4CP	Check 4CP and 12CP	Check 4CP and 12CP	Check 4CP and 12CP
CO-INCIDENT	PEAK							
1 CP								
Transformation CP	TCP1	130,045	71,461	20,180	38,271			133
Bulk Delivery CP	BCP1	130,045	71,461	20,180	38,271			133
Total Sytem CP	DCP1	130,045	71,461	20,180	38,271			133
4 CP								
Transformation CP	TCP4	497,642	267,266	67,776	160,347	1,577	131	545
Bulk Delivery CP	BCP4	497,642	267,266	67,776	160,347	1,577	131	545
Total Sytem CP	DCP4	497,642	267,266	67,776	160,347	1,577	131	545
Total Sylem or	DOI 4	437,042	201,200	01,110	100,347	1,577	131	343
12 CP								
Transformation CP	TCP12	1,228,789	610,928	175,873	437,014	3,087	278	1,608
Bulk Delivery CP	BCP12	1,228,789	610,928	175,873	437,014	3,087	278	1,608
Total Sytem CP	DCP12	1,228,789	610,928	175,873	437,014	3,087	278	1,608
NON CO_INCIDE	NT PEAK							
		NCP Sanity Check	Pass	Pass	Pass	Pass	Pass	Pass
1 NCP		Gunny Gridon	1 400	1 400	1 400	1 400	1 400	7 400
Classification NCP from								
Load Data Provider	DNCP1	140,280	74,085	22,170	43,132	653	98	141
Primary NCP	PNCP1	140,280	74,085	22,170	43,132	653	98	141
Line Transformer NCP	LTNCP1	135,921	74,085	22,126	38,819	653	98	141
Secondary NCP	SNCP1	108,576	74,085	18,933	14,665	653	98	141
4 NCP								
Classification NCP from								
Load Data Provider	DNCP4	536,073	280,089	83,525	169,029	2,525	357	548
Primary NCP	PNCP4	536,073	280,089	83,525	169,029	2,525	357	548
Line Transformer NCP	LTNCP4	519,003	280.089	83,357	152,126	2,525	357	548
Secondary NCP	SNCP4	412,319	280,089	71,330	57,470	2,525	357	548
		, 5 1 0		,500	2.,110	_,020	357	3.0
12 NCP								
Classification NCP from		1						
Load Data Provider	DNCP12	1,337,868	643,526	215,097	469,459	7,357	820	1,608
Primary NCP	PNCP12	1,337,868	643,526	215,097	469,459	7,357	820	1,608
Line Transformer NCP	LTNCP12	1,290,492	643,526	214,667	422,514	7,357	820	1,608
Secondary NCP	SNCP12	996,621	643,526	183,693	159,616	7,357	820	1,608

Contario Energy Board

2018 Cost Allocation Model

The same and

Instruc	tions:		1						
Morein	structions provided on the first tab in this wo	kbook.							
				1	1			ı	7
			1	2	3	7		9	1
JSoA	Accounts Direct A	Sociation Total Allocate	1 Residential	2 G5 <50	3 GSo50-Regular	7 Street Light	8 Sentinel	9 stered Scattered	Load
USoA count	Accounts Direct A	Socation Total Allocate to Rate	1 Residential	2 GS <50	3 G\$>50-Regular	7 Street Light	8 Sentinel	9 etered Scattered	Load

•			Classifications				
To Allo Nest Li	cate Capital Contributions by Rate Cla	assification, Input	Allocation on				

Commitment Com	1995	Contributions and Grants - Credit	\$0	Yes						
	Instruc The Fo	tions: Howing is Used to Allocate Directly All	ocated Costs from							
Section	Classif	Ications	ocaso costa non							
Second Continues of Continues	1805	Land	\$0	Yes						
100 Note	1806	Buildings and Fixtures	\$0	Yes						
100 100	1810	Leasehold Improvements Transformer Station Equipment -								
100		Normally Primary above 50 kV	\$0	Yes						
1906 1906		Distribution Station Equipment - Normally Primary below 50 kV	\$0	Yes						
100 100		Storage Battery Equipment Soles Toward and Fishings	\$0 \$0							
100 100	1835	Overhead Conductors and Devices	\$0	Yes						
100 100		Underground Conduit Underground Conductors and		Yes						_
100 100			\$0 \$0	Yes						
1982 1982	1855	Services	\$0							
100	1860	Meters blank row	\$0	Yes						—
120 100	1905	Land	\$0	Yes						
1900 1900	1905	Buildings and Fixtures	\$0							
1900 1900	1910	Leasehold Improvements Office Furniture and Franceset	\$0							
100 100	1920	Computer Equipment - Hardware	\$0	Yes						
1920 MacAuron for proposed 20	1930	Transportation Equipment	\$0 \$0	Yes						
Section Process Proc	1935		\$0	Yes						
1920	1940	Management and Testing Engineers								
1985 Section Control College 1995 19	1945	Preser Coverated Environment	\$0 \$0	Yes						
Section Sect	1955	Communication Equipment	\$0	Yes						
The content personnel		Macellaneous Equipment Load Management Controls -	\$0	Yes						
100 100		Customer Premises	\$0	Yes						
100 100	1975	Premises	\$0							
2015 Description for the Processor State 10 10 10 10 10 10 10 1	1980	System Supervisory Equipment Other Tarobia Property	\$0							
2000 Compared Communities 200 100	2005	Property Under Capital Leases	\$0							
100	2010		\$0							—
Part	A-100		\$0	Yes						
Part	2105	Utility Plant - Property, Plant, &								
Company Comp		Equipment	\$0	Yes						
Section Processing 1	2120	Utility Plant - Intangibles		Yes						
100 100			\$0		\$0	\$0	\$0	50	\$0	SC
Description	5005									
Section Process Proc	5010									
100			\$0	Yes						
1985		Expense	\$0	Yes						
10 10 10 10 10 10 10 10	5014	rransformer Station Equipment - Operation Labour	\$0	Yes						
10 10 10 10 10 10 10 10	5015									
10 10 10 10 10 10 10 10	5016	Distribution Station Equipment -								
Comparison Section and Sections 15		Operation Labour	\$0	Yes						
Description		Operation Supplies and Expenses	\$0	Yes						
Description	5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	Yes						
Description		Overhead Distribution Lines &								
100 100			\$0	Yes						
Section Sect	5030	Operation	to.	Yes						
100 100	5035	Overhead Distribution Transformers-								
Section Control Register C		Operation Underground Distribution Lines and								
Section Control Register C	5040	Feeders - Operation Labour	\$0	Yes						
Section	5045	Feeders - Operation Supplies &								
March Country December De			\$0	Yes						
Section Sect		Feeders - Operation	\$0	Yes						
2005 Not Expense Page	5055	Underground Distribution Transformers - Operation	\$0	Yes						
Section Process Companies Section Se	5065									
August A	5070									
100 100		Labour Customer Premises - Materials and	-							
1909		Expenses	\$0	Yes						
1000	5085		\$0	Yes						
The company of the	5090	Underground Distribution Lines and	fo.	Ven						
Section Sect	5005	Overhead Distribution Lines and								
100			\$0	Yes						
Section Contents of Section 2 of Paris Section 2 of			\$0	Yes						
10.00 10.0	5105	Maintenance Supervision and Engineering	\$0	Yes						
10.00 10.0	5110	Maintenance of Buildings and Fixtures	fo.	Ven						
1975	5112	Maintenance of Transformer Station								
Page		Equipment Maintenance of Distribution Station	\$0	Yes						
10		Equipment	\$0	Yes						
1000	5120	Maintenance of Poles, Towers and Fixtures	\$0	Yes						
100	5125	Maintenance of Overhead Conductors								
100										
The content of the		Overhead Distribution Lines and								
10.00 10.0		Feeders - Right of Way	\$0	Yes						
	5145	Maintenance of Underground Conduit	\$0	Yes						
100 100	5150	Maintenance of Underground Conductors and Devices	\$0							
100 100		Maintenance of Underground								
10 10 10 10 10 10 10 10			\$0	Yes						
10.00 10.0	5175		\$0	Yes						
2015	5305	Supervision	\$0							
1031 1031	5310	Meter Reading Expense								
1000 1000		Customer Billion								
State		business being	\$0	Yes						
1000 1000			\$0	Yes						
1933 Selection Charges 25 194	5325	Collecting- Cash Over and Short	\$0	Yes						
2015	5330	Collection Charges								
Section Sect										
100 100		Miscellaneous Customer Accounts		Yes					-	\vdash
		Expenses	\$0	Yes						
100 Comments Relations - Gurdy 50 Yes	5405	Supervision	\$0	Yes						
Descript Commented	5410	Community Relations - Sundry								
Descript Marie Progres 10 10 10 10 10 10 10 1										
Sect			\$0	Yes						
			\$0	Yes						
2005 Sperminan 20 Yes	5425	Miscellaneous Customer Service and Informational Expenses	\$0							
2010	5505									
1010 Advantage Expense 10										\vdash
Maniference Select Expense 50 Yes			\$0	Yes						
			\$0	Yes						
	5520	Macellaneous Sales Expense								
500 Yes Solo Was Solo Yes General Administrator's Salaries and Expenses General Administrator's Salaries and										
General Administrative Salaries and										
9915										
		Expenses	\$0	Yes						
5520 Office Supplies and Expenses 50 Yes	5620	Office Supplies and Expenses	\$0	Yes						

Demar	d Related																				
USo A Account	Accounts	Residential	G\$ <50	GS>50-Regular	G\$> 59-TOU	GS >50- Intermediate	Large Use >SMW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 5	Rate class !

1806	Land	\$0 \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Land Rights Buildings and Fixtures	\$0 \$	50 50	\$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
1810	Lessehold Improvements	\$0 \$	50	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1815	Normally Primary above 50 kV	so s	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	so s		50	\$0	\$0	\$0	\$0	\$0	8	8	to.	\$0	\$0	\$0	ŧn.	\$0	\$0	to.	*0
1825	Nomally Primary below 50 kV Storage Battery Equipment	\$0 \$	\$0	30	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures Overhead Conductors and Devices	\$0 \$	50 50	50	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	8 8	50	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1820 1825 1830 1835 1840	Underground Conduit Underground Conductors and	\$0 S	50	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845	Devices	so s	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1850	Line Transformers	\$0 \$	50	50	\$0	\$0	\$0	\$0 \$0	\$0 \$0	3 33	S	\$0	9 9	\$0 \$0	\$0 \$n	\$0	\$0	\$0 \$0	\$0 4n	\$0
1850	Meters	\$0 \$	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1905	blank row Land	50 5	50	50	\$0	50	\$0	\$0 \$0	\$0	50 50	50	\$0 \$0								
1906	Land Rights	\$0 \$	50	50	\$0	\$0	\$0	\$0	50	50	\$0	\$0	\$0 \$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1910	Lessehold Improvements	\$0 \$	50 \$0	50	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	3 \$3	\$0	\$0	\$0	\$0	\$0	ş0 \$0	\$0
1915	Office Furniture and Equipment	\$0 \$	50	50	\$0 \$0 \$0	50	\$0	\$0 50	\$0 \$0 \$0	\$0 \$0 \$0	\$0	\$0	\$0 \$0 \$0	\$0 50	\$0 \$0	\$0	\$0	\$0 \$0	\$0 60	\$0
1925	Computer Software	\$0 \$	\$0	50		\$0	\$0	\$0		-	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
1930	Transportation Equipment Stores Equipment	\$0 \$	50 50 50	50	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	88	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1940	Tools, Shop and Garage Equipment	\$0 \$	50	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1945	Measurement and Testing Equipment	so s	50	so	\$0	so	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0
1950	Power Operated Equipment	50 5	50	50	\$0	50	\$0	\$0	\$0	3 55	35	\$0		\$0	\$0	\$0	\$0	\$0	50	\$0
1950	Miscellaneous Equipment Load Management Controls -	\$0 \$	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970		so s	50	so	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0
1975	Customer Premises Load Management Controls - Utility	so s	50	***	\$0	\$0	\$0	\$0	\$0	\$0	8	\$0	\$0	\$0	ŧn.	\$0	\$0	\$0	ŧn.	***
1980	System Supervisory Equipment	\$0 \$	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	System Supervisory Equipment Other Tangible Property Property Under Capital Leases	\$0 \$	50 50	50	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0									
2010	Electric Plant Purchased or Sold	\$0 \$	50	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2050	Electric Plant Purchased or Sold Completed Construction Not Classified-Electric	so s	50	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	Classified-Electric Accum. Amortization of Electric Utility Plant - Property , Plant, & Equipment																			
4.600	Utility Plant - Property , Plant , & Equipment Accumulated Amortization of Electric	\$0 \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0 \$	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	, to	60
	Directly Allocated Net Fixed Assets 50	\$0 \$0	\$0	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0 \$0	\$0 \$0	20
E00E	Eartic Ren Perbanet of Eals Completed Consistant brid Claust Ind-Chestre Chestre Ches	+	+						-	-	-	-		-	-		-			
5005	Engineering	\$0 \$	50	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5010	Load Dispatching	so s	50	so	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5012	Station Buildings and Fixtures	to -		-	_	a.e.	-	*n	-	-	-	-	-	#n	**	-			do.	**
5014	Transformer Station Equipment -		50	50	50	30	50	30	40	40	\$0	\$0	50	30	90	50	\$0	30	30	30
<u> </u>	Operation Labour Transformer Station Equipment -	\$0 \$	50	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015	Operation Supplies and Expenses Distribution Station Equipment -	\$0 \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014 5015 5016 5017 5020	Distribution Station Equipment - Operation Labour Distribution Station Equipment -	\$0 \$	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5017	Distribution Station Equipment -	so s		_		-		-		\$0	-		-	fo.	-		-	\$0	to.	***
E000	Operation Supplies and Expenses Overhead Distribution Lines and			50	\$0	50	\$0	\$0	\$0	50	\$0	\$0	50	50	\$0	\$0	\$0		\$0	\$0
June	Preeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0 \$	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5025	Feeders - Operation Supplies and		.1	1														l . l	_]	
	Expenses Overhead Subtransmission Eserters	\$0 S	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5030 5035 5040 5045	Operation Overhead Distribution Transformers-	\$0 \$	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	so s	50	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour Underground Distribution Lines & Feeders - Operation Supplies & Ferences	**		***	fo	ŧn.	fo.	ro.	to.	45		40	to.	to	ŧn.	en.	ro.	to	ŧn.	***
	Underground Distribution Lines &			-	-			- 20			**	- 40		**	40			-	~	-
5045	Feeders - Operation Supplies & Expenses	50 5	50	50	so	\$0	\$0	so	50	\$0	\$0	\$0	\$0	\$o	\$0	\$0	\$0	50	\$0	so
5050	Underground Subtranamission																			
	Feeders - Operation Underground Distribution	50 5	50	50	\$0	50	\$0	\$0	\$0	50	\$0	\$0	50	50	\$0	\$0	\$0	50	\$0	\$0
5055	Transformers - Operation	\$0 S	50	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	so s	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation	so s		so	\$0	\$0	ŧn	\$0	\$0	8	8	\$0	\$0	\$0	\$0	ŧn.	\$0	\$0	to.	*0
5075	Customer Premises - Materials and				50		-													
	Expenses	\$0 \$	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	\$0 \$	50	\$0	\$0	\$0	\$0	\$0	50	rn.		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Underground Distribution Lines and										\$0									
5090		\$0 \$	50	\$0	\$0	\$0	\$0	\$0	\$0	şo.	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5090 5095	Overhead Distribution Lines and Exerting - Bantal Daid	so s	50	50	\$0	\$0 \$0	\$0 \$0	\$0	50	\$0	\$0 \$0	\$0	50	\$0	\$0	\$0 to	\$0	\$0 to	\$0 \$0	\$0 \$0
5090 5095 5096	Feeders - reens Paid Overhead Distribution Lines and Feeders - Rental Paid Other Rent	\$0 \$ \$0 \$	so \$0	50	\$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
5090 5095 5096	Feeders - Rental Paid Overhead Distribution Lines and Feeders - Rental Paid Other Rent Maintenance Supervision and	\$0 \$ \$0 \$ \$0 \$	so \$0 50 50 50	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0													
5090 5095 5096 5105	Federica - Foresta visio Overhead Distribution Lines and Federica - Rental Paid Other Rent Maintervance Supervision and Engineering	\$0 \$ \$0 \$ \$0 \$ \$0 \$	50 \$0 50 50 \$0 50 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0	\$2 \$2 \$2	\$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
5090 5095 5096 5105 5110	Vacions - Feeras Pale Overhaad Destabolis Lines and Feeders - Restal Paid Other Rest Maintenance Supervision and Engineering Maintenance of Buldings and Flatures - Databolision Stations	\$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	4 4 4 4 4 4	\$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
5090 5095 5096 5105 5110	Facilities, National Vision Vertimad Districtation Lives and Vertimad Districtation Lives and Vertimad Districtation Vertimad Districtation Maintenance Supervision and Explorestring Maintenance of Districting and Fastures Districtation Societies Maintenance of Transi omer Station Maintenance of Transi omer Station Maintenance of Transi omer Station	so s	50	\$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	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0
5090 5095 5096 5105 5110 5112	Addition America Fall Federica - Notice Fall Federica - Rental Paid Cother Rent Ministrance Supervision and Geographica - Supervision and Geographica - Supervision and Geographica - Supervision and Monitorance Supervision Supervision Geographica	\$0 \$ \$0 \$	so so	\$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	so so	\$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
5090 5095 5096 5105 5110 5112	Artenia - Arteni	\$0 \$ \$0 \$ \$0 \$	\$0 2 \$0 50 50	\$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 \$3	\$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
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Custor	mer Related																				
USo A Account	Accounts	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Large Use >SMW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9

\$0 \$0	\$0 \$0	1805 1806 1808	Land Land Rights Buildings and Fixtures	\$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	1810	Lessehold Improvements Transformer Station Equipment -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	INIO	Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	1825	Normally Primary below 50 kV Storage Battery Equipment Postpage Training Training Oceaning Condenses and Plantage	\$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
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8 8	\$0 \$0	1905 1906	blank row Land Land Rights Buildings and Flotures Lessehold Improvements	\$0 \$0	\$0 \$0	\$0 \$0	88	\$0 \$0	\$ \$	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	8	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
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\$0 \$0	\$0 \$0	1915	Computer Equipment - Hardware	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	50 50	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	50 50	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
\$0 \$0	\$0 \$0	1930	Computer Software Transportation Equipment Stones Equipment	\$0 \$0	\$0 50	\$0 \$0	\$0 \$0	\$0 50	\$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	1940	Tools, Shop and Garage Equipment	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0		\$0	\$0
\$0 \$0	\$0 \$0		Measurement and Testing Equipment Power Operated Equipment	\$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	1955 1960	Communication Equipment Miscellaneous Equipment Load Management Controls -	\$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	1970	Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	1975	Customer Premises Load Management Controls - Utility Premises	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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\$0	\$0	2010	Electric Plant Purchased or Sold Completed Construction Not	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	2000	Classified-Electric	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	2105	Utility Plant - Property, Plant, & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	2120	Accum. Americation of Electric Utility Plant - Property, Plant, & Equipment Accumulated Americation of Electric Utility Plant - Intengibles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	\$0		Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	50	\$0	50	\$0	\$0
\$0	\$0	2000	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0		Load Dispatching Station Buildings and Fistures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	5012 5014	Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	5014	Distribution Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment -	\$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		Operation Labour Distribution Station Equipment -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	5020	Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines &	\$0 \$0	50	\$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
50	\$0			\$0	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0	20	\$0	20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	2000	Feeders - Operation Supplies and Expenses Overhead Subtransmission Feeders - Operation Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	5030 5035	Operation Oyerhead Distribution Transformers-	\$0		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	5035	Operation Underground Distribution Lines and	\$0		\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
\$0	\$0	5040	Underground Distribution Lines and Feeders - Operation Labour Underground Distribution Lines &	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	5045	Feeders - Operation Supplies & Expenses Underground Subtransmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0		Underground Subtransmission Feeders - Operation Underground Distribution	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	5055	Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0		Meter Expense Customer Premises - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	5070	Labour Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	5075 5085	Expenses Macellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0		Independent Distribution Lines and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	5095	Feeders - Rental Paid Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0
\$0	\$0	5096	Feeders - Rental Paid Other Rent	\$0		\$0		\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0		\$0	\$0
\$0 4n	\$0 to	5105	Maintenance Supervision and Engineering	\$0 \$0		\$0 \$0	\$0		\$0	\$0	50 50	\$0 \$0	\$0 \$0	50 50	\$0 \$0	\$0 \$0	50 50	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	50 50	\$0 \$0
50	50	5110	Maintenance of Buildings and Fixtures - Distribution Stations Maintenance of Transformer Station	\$0	50	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	5112	Maintenance of Transformer Station Equipment Maintenance of Distribution Station	50	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	3114	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	5120	Maintenance of Poles, Towers and Fixtures Maintenance of Overhead Conductors	\$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	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0		Maintenance of Overhead Services Overhead Distribution Lines and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0		Feeders - Right of Way Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0		Maintenance of Underground	\$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
50	\$0		Conductors and Devices Maintenance of Underground Services	\$0 \$0	50	\$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
au to	90 en		Services Maintenance of Line Transformers	50	50	\$0	\$0	, p	50	50	50 50	\$0	50 50	\$0 \$0	\$0 \$0	\$0 \$0	, p	50 en	\$0	50 50	\$0	\$0 to	\$0 \$0
\$0	\$0		Maintenance of Meters	\$0	so	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0		Supervision	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0
\$0	\$0		Meter Reading Expense	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0		Customer Billing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0		Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0		Collecting- Cash Over and Short Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0		Collection Charges Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	F740	Macellaneous Customer Accounts	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0
50 en	50		Expenses Supervision	\$0	\$0	\$0 \$0	\$0 \$0	50	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0		\$0	\$0	50
en en	\$0 6n		Community Relations - Sundry	50	\$0 #n	**	\$0	50 fm	\$0	90	30 en	90	90 6n	\$0	\$0	\$0	50 fm	\$0 #n	50	ş0 *~	\$0	\$0	\$0
\$0	\$0		Energy Conservation	\$0	so	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	5420	Community Safety Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	5425	Miscellaneous Customer Service and Informational Expenses	\$0		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0
\$0	\$0	5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0		Advertising Expense	\$0		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0		Miscellaneous Sales Expense Executive Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	-		Executive Salaries and Expenses Management Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0		warragement bassies and expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0 \$0	\$0	5615	General Administrative Salaries and																				
\$0 \$0 \$0 \$0	\$0 \$0 \$0	5615	General Administrative Salaries and Expenses	\$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	5615 5620	General Administrative Salaries and Expenses Office Supplies and Expenses Administrative Expense Transferred	\$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	5615 5620 5625	General Administrative Salaries and Expenses Office Supplies and Expenses		\$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

5635	Property Insurance	\$0	Yes						
5540	Injuries and Damages	\$0	Yes						
5645	Employee Pensions and Benefits	\$0	Yes						
5650	Franchise Requirements	\$0	Yes						
5635	Regulatory Expenses	\$0	Yes						
5000	General Advertising Expenses	\$0	Yes						
5665	Macellaneous General Expenses	\$0	Yes						
5670	Rent	\$0	Yes						
5675	Maintenance of General Plant	\$0	Yes						
5880	Electrical Safety Authority Fees	\$0	Yes						
5685	Independent Market Operator Fees and Penalties	\$0	Yes						
5705	Amortization Expense - Property , Plant, and Equipment	\$0	Yes						
5710	Amortization of Limited Term Electric Plant	\$0	Yes						
5715	Amortization of Intangbles and Other Electric Plant	\$0	Yes						
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	Yes						
6105	Taxes Other Than Income Taxes	\$0	Yes						
6205	Sub-account LEAP Funding	\$0	Yes						
6210	Life Insurance	\$0	Yes						
6215	Persities	\$0	Yes						
6225	Other Deductions	\$0	Yes						
	Total Expenses			50	50	50	\$0	\$0	
	Depreciation Expense			\$0	\$0	\$0	\$0	\$0	

otal Net Fixed Assets Excluding on Plant	\$92,628,961	Allocated	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	etered Scattered I	Loa
pproved Total PILs	\$333,200	\$0	\$0	\$	\$0	\$0	\$0	\$0	
pproved Total Return on Debt	\$2,396,385	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
pproved Total Return on Equity	\$3,596,376	\$0	\$0	\$	\$0	\$0	\$0	\$0	
		Total	50	\$0	\$0	\$0	\$0	\$0	J

5635	Property Insurance	\$0	so	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	so	\$0	\$0
5640	Injuries and Damages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5850	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0
5655	Regulatory Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0
5665	Macelaneous General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	so
5670	Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SETS	Maintenance of General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	so
5680	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property , Plant, and Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangbles and Other Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0
6105	Tixxes Other Than Income Tixxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	so
6205	Sub-account LEAP Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0
6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0
6215	Persities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0
6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	so
	Total Expenses	\$0	•	50		\$0	•0	50	to.	to.	6 1	ŧn.			to.	to.		•	***	40	to
	L									- 20		- 40									

5635	Property Insurance	\$0	\$0	\$0	so	\$0	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0	so	\$0	\$0	\$0	\$0	\$0
5540	Injuries and Damages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	8	\$0	8	\$0	\$0	\$0	92	\$0	\$0	\$0	\$0	\$0
5545	Employee Pensions and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	8	\$0	8	\$0	\$0	\$0	92	\$0	\$0	\$0	\$0	\$0
5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	SS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	8	\$0	8	\$0	\$0	\$0	92	\$0	\$0	\$0	\$0	\$0
5065	Miscellaneous General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	SS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5670	Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0
5580	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	8	\$0	\$0	\$0	80	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0
6105	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0
ಮಂತ	Sub-account LEAP Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0
	Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	50	8	\$0	8	\$0	80	\$0	8	\$0	\$0	\$0	\$0	\$0
	Depreciation Expense	\$0	20	\$0	\$0	\$0	\$0	\$0	50	\$0	\$0	20	50	\$0	\$0	\$0	\$0	50	20	\$0	50



EB-2017-0071

Sheet O1 Revenue to Cost Summary Worksheet -

Instructions:
Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	7	8	9
Rate Base Assets		Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
crev	Distribution Revenue at Existing Rates	\$15,842,850	\$8,999,028	\$2,604,474	\$3,758,542	\$419,500	\$28,668	\$32,637
mi	Miscellaneous Revenue (mi)	\$2,800,114	\$1,831,393 cellaneous Revenu	\$378,100		\$48,686	\$10,228	\$8,808
	Total Revenue at Existing Rates	\$18,642,964	\$10,830,421	\$2,982,574	\$4,281,441	\$468,186	\$38,896	\$41,445
	Factor required to recover deficiency (1 + D)	1.2160						
	Distribution Revenue at Status Quo Rates	\$19,265,636	\$10,943,233	\$3,167,161	\$4,570,560	\$510,131	\$34,862	\$39,688
	Miscellaneous Revenue (mi)	\$2,800,114	\$1,831,393	\$378,100	\$522,899	\$48,686	\$10,228	\$8,808
	Total Revenue at Status Quo Rates	\$22,065,750	\$12,774,626	\$3,545,261	\$5,093,459	\$558,818	\$45,090	\$48,496
	Expenses							
di	Distribution Costs (di)	\$5,575,886	\$3,471,995	\$751,006	\$1,271,736	\$50,612	\$15,802	\$14,735
cu	Customer Related Costs (cu)	\$2,212,119	\$1,726,882	\$294,317	\$153,292	\$34,403	\$1,526	\$1,699
ad	General and Administration (ad)	\$4,167,828	\$2,772,859	\$560,150	\$771,777	\$44,941	\$9,284	\$8,815
dep	Depreciation and Amortization (dep)	\$3,783,956	\$2,335,462	\$562,273	\$844,718	\$27,263	\$7,153	\$7,088
INPUT	PILs (INPUT)	\$333,200	\$204,070	\$46,117	\$79,163	\$2,445	\$705	\$701
INT	Interest Total Expenses	\$2,396,385 \$18,469,374	\$1,467,675 \$11,978,942	\$331,674 \$2,545,537	\$569,340 \$3,690,026	\$17,585 \$177,250	\$5,069 \$39,539	\$5,043 \$38,081
	Total Expenses	\$10,409,374	\$11,976,942	\$2,545,537	\$3,090,020	\$177,250	\$39,539	\$30,001
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$3,596,376	\$2,202,613	\$497,760	\$854,437	\$26,390	\$7,608	\$7,568
	Revenue Requirement (includes NI)	\$22,065,750	\$14,181,555	\$3,043,297	\$4,544,463	\$203,640	\$47,146	\$45,649
		Revenue Re	quirement Input e	quals Output				
	Rate Base Calculation							
	Net Assets			4				
dp	Distribution Plant - Gross	\$121,802,032	\$75,029,858	\$17,019,034	\$28,238,680	\$962,900	\$280,342	\$271,219
gp	General Plant - Gross Accumulated Depreciation	\$1,615,556	\$994,793	\$223,487 (\$2,352,618)	\$376,977	\$12,845	\$3,791	\$3,663 (\$28,834)
co	Capital Contribution	(\$15,772,164) (\$14,474,270)	(\$9,701,427) (\$9,258,422)	(\$2,352,616)	(\$3,548,136) (\$2,933,950)	(\$112,418) (\$179,308)	(\$28,731) (\$58,188)	(\$49,898)
00	Total Net Plant	\$93,171,154	\$57,064,801	\$12,895,400	\$22,133,571	\$684,018	\$197,214	\$196,150
		,	401,001,001	4 12,000,100		700 ,,010	¥ 101,=11	V 100,100
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$77,753,085	\$35,559,369	\$11,453,560	\$30,301,195	\$296,313	\$25,922	\$116,727
COP	OM&A Expenses	\$77,753,085 \$11,955,833	\$35,559,369	\$11,453,560	\$30,301,195	\$296,313 \$129,957	\$25,922 \$26,612	\$116,727 \$25,249
	Directly Allocated Expenses	\$11,955,055	\$0	\$0	\$0	\$0	\$0,012	\$0
	Subtotal	\$89,708,918	\$43,531,105	\$13,059,033	\$32,498,000	\$426,270	\$52,534	\$141,976
		903,700,910	φ+3,331,103	\$13,003,033	\$32,430,000	φ-20,270	φυ 2 ,034	φ141,370
	Working Capital	\$6,728,169	\$3,264,833	\$979,428	\$2,437,350	\$31,970	\$3,940	\$10,648
	Total Rate Base	\$99,899,323	\$60,329,634	\$13,874,827	\$24,570,921	\$715,988	\$201,154	\$206,799
		Rate E	ase Input equals (Output				
	Equity Component of Rate Base	\$39,959,729	\$24,131,854	\$5,549,931	\$9,828,368	\$286,395	\$80,462	\$82,719
	Net Income on Allocated Assets	\$3,596,376	\$795,684	\$999,724	\$1,403,433	\$381,568	\$5,551	\$10,416
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0



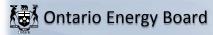
EB-2017-0071

Sheet O1 Revenue to Cost Summary Worksheet -

Instructions:
Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	7	8	9
Rate Base Assets		Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
	Net Income	\$3,596,376	\$795,684	\$999,724	\$1,403,433	\$381,568	\$5,551	\$10,416
	RATIOS ANALYSIS							
	REVENUE TO EXPENSES STATUS QUO%	100.00%	90.08%	116.49%	112.08%	274.41%	95.64%	106.24%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$3,422,786)	(\$3,351,134)	(\$60,722)	(\$263,022)	\$264,546	(\$8,250)	(\$4,203)
		Deficie	ency Input equals	Output				
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	\$0	(\$1,406,929)	\$501,964	\$548,996	\$355,178	(\$2,056)	\$2,848
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.00%	3.30%	18.01%	14.28%	133.23%	6.90%	12.59%



EB-2017-0071

Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet -

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

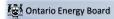
Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System
with PLCC Adjustment

Existing Approved Fixed Charge

1	2	3	7	8	9
Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
\$4.97	\$8.96	\$27.61	\$0.35	\$0.35	\$0.47
\$7.29	\$12.39	\$43.90	\$0.54	\$0.54	\$0.73
\$18.94	\$23.47	\$61.73	\$1.55	\$10.72	\$8.66
·	·	·			·
\$16.79	\$17.11	\$114.46	\$2.94	\$2.93	\$12.69



Sheet 02.1 Line Transformer Worksheet -

Line Transformers Demand Unit Cost for PLCC Adjustment to Customer Related Cost Allocation by rate classification

)		_			_							1								
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Description	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-	Large Use	Street Light	Sentinel	Unmetered	Embedded	Back- up/Standby	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
						Intermediate	>5MW			Scattered Load	Distributor	Power									
Depreciation on Acct 1850 Line Transformers	\$211,798	\$106,063	\$35,540	\$69,204	\$0	\$0	\$0		\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Line Transformers	\$19,628	\$9,910	\$3,301	\$6,317	\$0	\$0	\$0	\$96	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5035 - Overhead Distribution Transformers- Operation	\$587	\$294	\$98	\$192	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$4,967	\$2,488	\$834	\$1,623	\$0	\$0	\$0	\$22	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5160 - Maintenance of Line Transformers	\$72,938	\$36,525	\$12,239	\$23,832	\$0	\$0	\$0	\$329	\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$106,850	\$53,508	\$17,930	\$34,913	\$0	\$0	\$0	\$482	\$0	\$17 \$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Line Transformers	\$42,640 \$27,165	\$21,230 \$13,604	\$7,147 \$4,558	\$14,066 \$8,876	\$0 \$0	\$0	\$0	\$190 \$123	\$0	\$7 \$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0
PILs on Line Transformers Debt Return on Line Transformers	\$27,165 \$195,372	\$13,604	\$4,558 \$32,784	\$63.837	\$0 \$0	\$0	\$U	\$123 \$882	\$0 \$0	\$4 \$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$U	\$0
Equity Return on Line Transformers	\$195,372 \$293,205	\$97,838 \$146,830	\$32,784 \$49,200	\$95,803	\$0 \$0	\$0 \$0	\$C \$C		\$0	\$32 \$48	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$U \$0	\$0 \$0	\$0 \$0	\$U \$0	\$U
						Φ0	30					Φ0	**	**	**	•	Ψ	30	**	Φ0	20
Total	\$975,150	\$488,289	\$163,631	\$318,663	\$0	\$0	\$0	\$4,407	\$0	\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Tranformer NCP	464,047	232,383	77,868	151,625	0	0		2,095	0	76	0	c	0 0	0	C	0	0	0	0		0
PLCC Amount	54,955	47,706	5,490	501	0	0		3 430	357		0	C	0 0	0	C	0	0	(0		0
Adjustment to Customer Related Cost for PLCC	\$114,727	\$100,240	\$11,536	\$1,053	\$0	\$0	\$0	\$905	\$0	\$993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$1,615,556	\$994,793	\$223,487	\$376,977	\$0	\$0	SC	\$12,845	\$3,791	\$3,663	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$1,073,363)	(\$660,933)	(\$148,483)	(\$250,461)	\$0	\$0	\$0		(\$2,519)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$542,193	\$333,860	\$75,004	\$126,516	\$0	\$0	\$0	\$4,311	\$1,272	\$1,229	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$241,432	\$148,664	\$33,398	\$56,336	\$0	\$0	sr.	\$1,920	\$567	\$547	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$n	\$0
·						40	-					•		•	•	•	4 0	•	Ψ0	Ψ.	Ψ0
Total Net Fixed Assets Excluding General Plant	\$92,628,961	\$56,730,941	\$12,820,396	\$22,007,054	\$0	\$0	\$0	\$679,707	\$195,942	\$194,921	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administration and General Expense	\$4,167,828	\$2,772,859	\$560,150	\$771,777	\$0	\$0	\$0	\$44,941	\$9,284	\$8,815	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$7,690,685	\$5,133,911	\$1.032.260	\$1,407,220	\$0	\$0	\$0	\$83.953	\$17,111	\$16,229	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	4.,,	40,100,011	V .,,	¥1,121,220	•	•	•	,,,,,,,,	•,	* 10,220	**	**	•	**	**	•	•	**	•	•	•
Line Transformer Rate Base																					
Acct 1850 - Line Transformers - Gross Assets	\$8,335,855	\$4,174,385	\$1,398,768	\$2,723,705	\$0	\$0	\$0	\$37,634	\$0	\$1,362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Accumulated Depreciation	(\$784,007)	(\$392,611)	(\$131,558)	(\$256,171)	\$0	\$0	\$0		\$0	(\$128)	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Net Fixed Assets	\$7,551,847	\$3,781,774	\$1,267,211	\$2,467,534	\$0	\$0	\$0		\$0	\$1,234	\$0	\$0			\$0		\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Line Transformers - NFA	\$44,079	\$22,256	\$7,414	\$14,186	\$0	\$0	\$0		\$0	\$8	\$0	\$0			\$0		\$0	\$0	\$0	\$0	\$0
Line Transformer Net Fixed Assets Including General Plant	\$7,595,926	\$3,804,030	\$1,274,624	\$2,481,719	\$0	\$0	\$0	\$34,311	\$0	\$1,242	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Expenses																					
Acct 5005 - Operation Supervision and Engineering	\$387.975	\$194,482	\$62,389	\$129,427	\$0	\$0	\$C	\$1,553	\$14	\$111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$128,691	\$64,509	\$20,694	\$42,931	\$0	\$0	\$0		\$5	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$229,318	\$114,951	\$36,876	\$76,500	\$0	\$0	\$0	\$918	\$8	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$745,984	\$373,942	\$119,960	\$248,857	\$0	\$0	\$0	\$2,985	\$26	\$213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1850 - Line Transformers - Gross Assets	\$8,335,855	\$4,174,385	\$1,398,768	\$2,723,705	\$0	\$0	\$0	\$37,634	\$0	\$1,362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
										***	\$0		\$0		\$0		90	60	\$0	sn	
Acct 1815 - 1855	\$58,197,673	\$29,172,961	\$9,358,629	\$19,414,521	\$0	\$0	\$0	\$232,886	\$2,044	\$16,632	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Shoot 02.2 Primary Cost PLCC Adjustment Workshoot -

Primary Conductors and Poles Cost Pool Demand Unit Cost for PLCC Adjustment to Customer Related Cost

Allocation by Rate Classification

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures Depreciation on Acct 1835-4 Primary Overhead Conductors	\$168,877 \$115,169	\$81,581 \$55,636	\$27,395 \$18,683	\$59,139 \$40.331	\$0 \$0	\$0 \$0	\$0 \$0	\$735 \$502	\$0 \$0	\$27 \$18	\$0 \$0	SI SI	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$C SC) \$0) \$0	\$0 \$0	\$0
Depreciation on Acct 1840-4 Primary Underground Conduit	\$119,517	\$57,736	\$19,388	\$41,854	\$0	\$0	\$0	\$521	\$0	\$19	\$0	\$C	\$0		\$0		\$0	\$0	\$0	\$0	
Depreciation on Acct 1845-4 Primary Underground Conductors	\$232,135 \$46,823	\$112,139 \$22,817	\$37,657 \$7,617	\$81,291 \$16,158	\$0	\$0 \$0	\$0	\$1,011 \$222	\$0 \$0	\$37 \$8	\$0	SC	\$0	\$C	\$0	\$0	\$0	\$0) \$0) \$0	\$0	\$0 \$0
Depreciation on General Plant Assigned to Primary C&P Primary C&P Operations and Maintenance	\$1,411,963	\$678,687	\$228.509	\$498.303	\$0 \$0	\$0	\$0 \$0	\$6,243	\$0	\$221	\$0 \$0	S.	\$0	sc sc	\$0	\$0	\$0	sc sc		90 S0	S0
Allocation of General Expenses	\$364,398	\$176,033	\$59,112	\$127,609	\$0	\$0	\$0	\$1,587	\$0	\$57	\$0		\$0	\$C	\$0	\$0	\$0	\$0			\$0
Admin and General Assigned to Primary C&P PILs on Primary C&P	\$767,314 \$64,837	\$366,563 \$31,321	\$123,999 \$10,518	\$273,290 \$22,705	\$0 \$0	\$0 \$0	\$0 \$0	\$3,342 \$282	\$0 \$0	\$120 \$10	\$0 \$0			\$0	\$0	\$0 \$0	\$0 \$0	\$C SC			
Debt Return on Primary C&P	\$466,310	\$225,264	\$75,644	\$163,297	\$0	\$0	\$0	\$2,031	\$0	\$74	\$0	\$0	\$0	\$C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Primary C&P	\$699,815	\$338,065	\$113,523	\$245,068	\$0	\$0	\$0	\$3,048	\$0	\$110	\$0			\$0	\$0	\$0	\$0	\$0			
Total	\$4,457,158	\$2,145,842	\$722,045	\$1,569,046	\$0	\$0	\$0	\$19,524	\$0	\$701	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary NCP	481,047	232,383	78,035	168,458	0		0	2,095	0		0		0 0		0 0		0				0 0
PLCC Amount Adjustment to Customer Related Cost for PLCC	55,026 \$505,006	47,706 \$440,517	5,490 \$50,794	571 \$5,320	0 \$0	0 \$0	so.	30 \$4,008	357 \$0		SO SO				0 () SO		so so	sc			0 (
Augustinian to dustoine related dost for 1 200	\$505,000	\$440,511	450,754	\$5,525			••	\$4,000		\$4,555	***	•	•	•			***	•	•	***	
General Plant - Gross Assets General Plant - Accumulated Depreciation	\$1,615,556	\$994,793	\$223,487	\$376,977 (\$250.461)	\$0 \$0	\$0 \$0	\$0 \$0	\$12,845 (\$8,634)	\$3,791	\$3,663 (\$2,434)	\$0 \$0			\$C SC		\$0 \$0	\$0 \$0	\$C SC			
General Plant - Net Fixed Assets	\$542,193	\$333,860	\$75,004	\$126,516	\$0	\$0		\$4,311	\$1,272		\$0						\$0	\$C			
General Plant - Depreciation	\$241,432	\$148,664	\$33,398	\$56,336	\$0	\$0	\$0	\$1,920	\$567	\$547	\$0	sc	\$0	SC	\$0	\$0	\$0	şc	so so	\$0	so so
Total Net Fixed Assets Excluding General Plant	\$92,628,961	\$56,730,941	\$12,820,396	\$22,007,054	SO.	50	SO.	\$679,707	\$195,942		SO.	so	50	sc	so so	50	\$0	sc) S0	\$0	so so
Total Administration and General Expense	\$4,167,828	\$2,772,859	\$560,150	\$771,777	SO SO	SO SO	\$0		\$9,284		\$0	sc	\$0	sc) SO	\$0	\$0	sc) S0	\$0	\$0
Total O&M	\$7,690,685	\$5,133,911	\$1,032,260	\$1,407,220	50	en en	50	\$83,953	\$17,111	\$16,229	50	er er	. en	er er	, en	en en	en en		ı en	50	
	\$1,030,003	40,133,511	¥1,032,200	\$1,407,220	- 00	- 30	90	903,933	\$17,111	\$10,225	\$0					- 30	30				
Primary Conductors and Poles Gross Assets Acct 1830-4 Primary Poles, Towers & Fixtures	\$11,318,559	\$5.467.744	\$1.836.087	\$3.963.648	\$0	SO.	\$n	\$49.294	SO	\$1.784	\$0	sr	so so	sr	so so	\$0	SO	sr	so so	\$0	90
Acct 1835-4 Primary Overhead Conductors	\$7,599,540	\$3,671,169	\$1,232,791	\$2,661,285	\$0	\$0	\$0	\$33,097	\$0	\$1,198	\$0	\$C	\$0		\$0	\$0	\$0	sc sc	\$0	\$0	
Acct 1840-4 Primary Underground Conduit	\$2,387,803 \$7,122,488	\$1,153,495 \$3,440,716	\$387,347 \$1,155,404	\$836,185 \$2,494,225	\$0 \$0	\$0 \$0	\$0	\$10,399 \$31,020	\$0 \$0		\$0 \$0			SC	\$0	\$0 \$0	\$0 \$0	\$C SC	\$0	\$0	
Acct 1845-4 Primary Underground Conductors Subtotal	\$28,428,390	\$3,440,716	\$4,611,630	\$2,494,225	\$0		\$0		\$0		\$0			\$0				\$0			
	Q20,420,000	910,700,124	\$4,077,000	93,300,544		90	•	\$120,077		\$4,407	90	-		-			90	-		ω.	
Primary Conductors and Poles Accumulated Depreciation Acct 1830-4 Primary Poles, Towers & Fixtures	(\$3,662,774)	(\$1,769,405)	(\$594,172)	(\$1,282,668)	\$0	80	\$0	(\$15,952)	SO	(\$577)	\$0	sr	80	sr	so so	\$0	\$0	sr	so so	\$0	so so
Acct 1835-4 Primary Overhead Conductors	(\$2,582,196)	(\$1,247,402)	(\$418,882)	(\$904,260)	\$0	\$0	\$0	(\$11,246)	\$0	(\$407)	\$0	\$C					\$0	\$0			
Acct 1840-4 Primary Underground Conduit	(\$1,098,780) (\$3,060,070)	(\$530,796) (\$1.478.252)	(\$178,243)	(\$384,782) (\$1.071.606)	\$0 \$0	\$0 \$0	\$0 \$0	(\$4,785)	\$0 \$0	(\$173)	\$0 \$0			\$0	\$0	\$0 \$0	\$0 \$0	\$0			
Acct 1845-4 Primary Underground Conductors Subtotal	(\$10,403,820)	(\$1,478,252) (\$5,025,855)	(\$496,402) (\$1,687,699)	(\$3,643,316)	\$0	\$0	40	(\$13,327)	\$0	(\$482) (\$1,640)	\$0		. 40		. 40	90	\$0	\$0	, ,,,		. 90
Primary Conductor & Pools - Net Fixed Assets	\$18,024,570	\$8,707,269	\$2,923,931	\$6,312,028	SO.	\$0	so.	\$78,500	\$0	\$2.841	so.			St			SO SO	St			
Primary Conductor & Pools - Net Fixed Assets General Plant Assigned to Primary C&P - NFA	\$18,024,570 \$105,151	\$8,707,269 \$51,242	\$2,923,931 \$17,106	\$6,312,028 \$36,287	\$0 \$0	\$0 \$0	\$0 \$0	\$78,500 \$498	\$0 \$0	\$2,841 \$18	\$0 \$0			\$0	\$0	\$0 \$0	\$0 \$0	\$0			
Primary C&P Net Fixed Assets Including General Plant	\$18,129,721	\$8,758,511	\$2,941,037	\$6,348,315	\$0	\$0	\$0	\$78,998	\$0	\$2,859	\$0	SC	\$0	\$C	\$0	\$0	\$0	SC	\$0	\$0	\$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$C	\$0	\$0	\$0	\$0	so \$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$C		\$C	\$0	\$0	\$0	\$0	\$0	\$0	
Acct 1840-3 Bulk Underground Conduit Acct 1845-3 Bulk Underground Conductors	\$0 \$n	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0			şc sc	\$0 \$0	\$0 \$0	\$0 \$0	\$C SC			\$0 \$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0			\$0	\$0			
	****			******						A:											
Acct 1830-5 Secondary Poles, Towers & Fixtures Acct 1835-5 Secondary Overhead Conductors	\$805,005 \$540,499	\$524,892 \$352,424	\$150,613 \$101,125	\$129,328 \$86,834	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$171 \$115	\$0 \$0			\$0	\$0	\$0	\$0 \$0	\$C SC			\$0
Acct 1840-5 Secondary Underground Conduit	\$395,833	\$258,097	\$74,059	\$63,593	\$0	\$0	\$0	\$0	\$0	\$84	\$0	SC	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
Acct 1845-5 Secondary Underground Conductors	\$1,180,715	\$769,869	\$220,907	\$189,688	\$0	\$0	\$0	\$0	\$0	\$251	\$0				. 40		\$0	\$0			
Subtotal	\$2,922,052	\$1,905,282	\$546,705	\$469,443	\$0	\$0	\$0	\$0	\$0	\$622	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operations and Maintenance																					
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$334,660	\$165,421	\$54,841	\$112,983	\$0	\$0	\$0	\$1,361	\$0	\$54	\$0			\$0	\$0	\$0	\$0	\$C			
Acct 5025 Overhead Distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Labour	\$180,770 \$102,196	\$89,354 \$51,824	\$29,623 \$16,940	\$61,029 \$33.034	\$0 \$0	\$0 \$0	\$0 \$0	\$735 \$382	\$0 \$0	\$29 \$17	\$0 \$0		\$0 \$0	\$0 92	\$0 \$0	\$0 \$0	\$0 \$0	SC SC			
Acct 5045 Underground Distribution Lines & Feeders - Other	\$19,253	\$9,763	\$3,191	\$6,223	\$0	\$0	\$0	\$72	\$0	\$3	\$0		\$0	\$C	\$0	\$0	\$0	\$C	\$0		
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$31 \$5.077	\$16 \$2.510	\$5 \$832	\$10 \$1.714	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$21	\$0 \$0	\$0 \$1	\$0 \$0	\$C	\$0	\$0	\$0	\$0	\$0 \$0	\$C SC	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$33,389	\$16,504	\$5,472	\$11,272	\$0	\$0	\$0	\$136	\$0	\$5	\$0	SC	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$325,743 \$415,201	\$161,014 \$205,232	\$53,380 \$68,039	\$109,972 \$140,174	\$0 \$0	\$0 \$0	\$0 \$0	\$1,324 \$1,688	\$0 \$0	\$53 \$67	\$0 \$0			\$C	\$0	\$0	\$0 \$0	\$C St			
Acct 5145 Maintenance of Underground Conduit	\$50,408	\$25,562	\$8,356	\$16,294	SO.	SO.	\$0	\$188	\$0	\$8	\$0	\$0	\$0	SC SC	\$0	\$0 \$0	\$0	\$0	so so	SO	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$90,010	\$45,644	\$14,920	\$29,095	\$0	\$0	\$0	\$336	\$0	\$15	\$0	\$0	\$0	\$C	\$0	\$0	\$0	\$C	\$0	\$0	
Total	\$1,556,739	\$772,845	\$255,598	\$521,800	\$0	\$0	\$0	\$6,243	\$0	\$252	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Expenses																					
Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching	\$387,975	\$194,482 \$64,509	\$62,389 \$20,694	\$129,427	\$0	\$0	\$0	\$1,553	\$14		\$0						\$0	\$C			
Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense	\$128,691 \$229,318	\$64,509 \$114,951	\$20,694 \$36,876	\$42,931 \$76,500	\$0 \$0	\$0 \$0	\$0 \$0	\$515 \$918	\$5 \$8	\$37 \$66	\$0 \$0						\$0 \$0	\$0 \$0			
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$C		\$0	\$0	\$C	\$0	\$0	
Total	\$745,984	\$373,942	\$119,960	\$248,857	\$0	\$0	\$0	\$2,985	\$26	\$213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary Conductors and Poles Gross Assets	\$28,428,390	\$13,733,124	\$4,611,630	\$9,955,344	\$0	\$0	\$0	\$123,811	\$0	\$4,481	\$0	SC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$58,197,673	\$29,172,961	\$9,358,629	\$19,414,521	\$0	\$0	\$0	\$232,886	\$2,044	\$16,632	\$0	sc	\$0	şc	\$0	\$0	\$0	şc	sc \$0	SO	\$0



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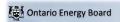
Sheet 03.1 Line Transformers Unit Cost Worksheet -

		1	2	3	7	8	9
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1850 Line Transformers	\$352,997	\$228,170	\$49,591	\$70,486	\$2,057	\$1,450	\$1,243
Depreciation on General Plant Assigned to Line Transformers	\$32,841	\$21,319	\$4,606	\$6,434	\$207	\$149	\$124
Acct 5035 - Overhead Distribution Transformers- Operation	\$978	\$632	\$137	\$195	\$6	\$4	\$3
Acct 5055 - Underground Distribution Transformers - Operation	\$8,279	\$5,351	\$1,163	\$1,653	\$48	\$34	\$29
Acct 5160 - Maintenance of Line Transformers	\$121,563	\$78,576	\$17,078	\$24,274	\$708	\$499	\$428
Allocation of General Expenses	\$190,119 \$70,920	\$125,569 \$45,671	\$26,125 \$9.973	\$35,647 \$14,326	\$1,178 \$408	\$865 \$292	\$735 \$250
Admin and General Assigned to Line Transformers PILs on Line Transformers	\$45,275	\$29.265	\$6,361	\$9.040	\$264	\$186	\$250 \$159
Debt Return on Line Transformers	\$325,621	\$210,475	\$45.745	\$65,019	\$1.898	\$1,337	\$1.146
Equity Return on Line Transformers	\$488,675	\$315,870	\$68,652	\$97,578	\$2,848	\$2,007	\$1,720
Total	\$1.637.268	\$1.060.899	\$229.432	\$324.653	\$9.622	\$6.823	\$5.839
Total	ψ1,001,200	\$1,000,033	\$223,402	Ψ02-4,000	\$3,022	ψ0,020	ψ5,005
Billed kW without Line Transformer Allowance		0	0	478,309	7,030	593	0
Billed kWh without Line Transformer Allowance		287,663,507	92,683,979	245,243,826	2,398,221	209,800	944,731
Line Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$0.6788	\$1.3687	\$11.5065	\$0.0000
Line Transformation Unit Cost (\$/kWh)		\$0.0037	\$0.0025	\$0.0013	\$0.0040	\$0.0325	\$0.0062
General Plant - Gross Assets	\$1,615,556	\$994,793	\$223.487	\$376.977	\$12.845	\$3.791	\$3.663
General Plant - Accumulated Depreciation	(\$1,073,363)	(\$660,933)	(\$148,483)	(\$250,461)	(\$8,534)	(\$2,519)	(\$2,434)
General Plant - Net Fixed Assets	\$542,193	\$333,860	\$75,004	\$126,516	\$4,311	\$1,272	\$1,229
General Plant - Depreciation	\$241,432	\$148,664	\$33,398	\$56,336	\$1,920	\$567	\$547
Total Net Fixed Assets Excluding General Plant	\$92,628,961	\$56,730,941	\$12,820,396	\$22,007,054	\$679,707	\$195,942	\$194,921
Total Administration and General Expense	\$4,167,828	\$2,772,859	\$560,150	\$771,777	\$44,941	\$9,284	\$8,815
Total O&M	\$7,690,685	\$5,133,911	\$1,032,260	\$1,407,220	\$83,953	\$17,111	\$16,229
Line Transformer Rate Base							
Acct 1850 - Line Transformers - Gross Assets	\$13,893,091	\$8,980,218	\$1,951,787	\$2,774,155	\$80,961	\$57,059	\$48,911
Line Transformers - Accumulated Depreciation	(\$1,306,679)	(\$844,611)	(\$183,570)	(\$260,916)	(\$7,615)	(\$5,367)	(\$4,600)
Line Transformers - Net Fixed Assets	\$12,586,412	\$8,135,607	\$1,768,217	\$2,513,239	\$73,346	\$51,692	\$44,311
General Plant Assigned to Line Transformers - NFA	\$73,751	\$47,878	\$10,345	\$14,448	\$465	\$336	\$279
Line Transformer Net Fixed Assets Including General Plant	\$12,660,163	\$8,183,485	\$1,778,562	\$2,527,687	\$73,812	\$52,028	\$44,590
General Expenses							
Acct 5005 - Operation Supervision and Engineering	\$646,625	\$418,650	\$85,747	\$131,508	\$6,667	\$2,157	\$1,897
Acct 5010 - Load Dispatching	\$214,485	\$138,866	\$28,442	\$43,621	\$2,211	\$715	\$629
Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering	\$382,197 \$0	\$247,449 \$0	\$50,682 \$0	\$77,730 \$0	\$3,941 \$0	\$1,275 \$0	\$1,121 \$0
, , , , , , , , , , , , , , , , , , , ,		• • • • • • • • • • • • • • • • • • • •	* *			**	
Total	\$1,243,307	\$804,964	\$164,872	\$252,859	\$12,819	\$4,147	\$3,647
Acct 1850 - Line Transformers - Gross Assets	\$13,893,091	\$8,980,218	\$1,951,787	\$2,774,155	\$80,961	\$57,059	\$48,911
Acct 1815 - 1855	\$90,960,577	\$57,568,053	\$12,317,361	\$19,678,104	\$880,730	\$273,491	\$242,838



Sheet 03.2 Substation Transformers Unit Cost Worksheet

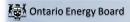
Depreciation on Acct 1982-2 Buildings and Fixtures < 50 FV 940 \$490.25 \$200.009 \$97.964 \$100.730 \$31.561 \$132 \$546 \$100.000 \$100.		[1	2	3	7	8	9
Depreciation on Acct 1282-28 Groups Battery Enginement \$503 \$331 \$380 \$210 \$22 \$30 \$31 \$350 \$20 \$30 \$35 \$350 \$35	<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	
Depreciation on Acct 1282-28 Groups Battery Enginement \$503 \$331 \$380 \$210 \$22 \$30 \$31 \$350 \$20 \$30 \$35 \$350 \$35	Depreciation on Acct 1820-2 Distribution Station Equipment	\$437,296	\$211,248	\$70.938	\$153,137	\$1,905	\$0	\$69
Depreciation on Acct 1985-2 Land States add 50 kV \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			\$351					
Depreciation on Acct 1960-2 Land flights Station -69 W V September 1960-2 September 1960-2 Publishing and Firtures - 28 W V September 1960-2 September 1960-2 Publishing and Firtures - 28 W V September 1960-2 Se		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 18th 2-Leashbold Improvements - 50 N	Depreciation on Acct 1806-2 Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plants Assigned to Substation Transformers \$337,466 \$30,357 \$4,669 \$11,755 \$122 \$12 \$94	Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV		\$268,009	\$67,964	\$160,793	\$1,581	\$132	\$546
Acct 5012 - Sastone Buildings and Fixtures Expenses \$982,399	Depreciation on Acct 1810-2 Leasehold Improvements <50 kV							
Acces 501-6- Destribution Station Equipment - Labour \$71,880 \$34,728 \$11,862 \$25,179 \$313 \$0 \$11 Acces 501-7 Destribution Station Equipment - Other \$15,732 \$7,000 \$2,623 \$3,000 \$90 \$30 \$30 \$31 Acces 511-14 Maintenance of Destribution Station Equipment \$15,732 \$7,000 \$2,623 \$3,000 \$90 \$30								
Acct 5017 - Distribution Station Equipment - Other 515.732	Acct 5012 - Station Buildings and Fixtures Expense							
Acct 511-4 Maintenance of Distribution Station Equipment \$51,413 \$22,4556 \$33.40 \$518,004 \$224 \$9 \$8 \$8 \$30.005 \$3								
Allocation of General Expenses \$160 \$103 \$25 \$57 \$1 \$50 \$50 \$50 \$75,554 \$50 \$5								
Admin and General Assigned to SubstationTransformers 31,832								
Pils on Substation Transformers \$1,515.33 \$23,191 \$5,888 \$16,519 \$157 \$15 \$63 \$30,277 \$45,494 \$510,277 \$45,494 \$510,277 \$45,494 \$510,277 \$45,494 \$510,277 \$45,494 \$510,277 \$45,494 \$510,277 \$45,494 \$510,277 \$45,494 \$510,277 \$45,494 \$510,277 \$45,494 \$510,277 \$45,494 \$510,277 \$45,494 \$510,277 \$45,494 \$510,277 \$45,494						\$324		
Sequence	PILs on SubstationTransformers							
Same								
Billed KW without Substation Transformer Allowance 27,603,077 20,000 27,003 20,000 27,003 20,000	Equity Return on Substation Transformers		\$304,273	\$74,360	\$178,292	\$1,689	\$166	\$678
Substation Transformation Unit Cest (\$\forall Substation Transformation Unit Cest (\$\forall \text{Substation Transformation Transformation Unit Cest (\$\forall \text{Substation Transformation Transformation Unit Cest (\$\forall \text{Substation Transformation Transformation Unit Cest (\$\forall \text{Substation Transformati	Total	\$3,035,691	\$1,602,062	\$427,049	\$992,834	\$10,245	\$665	\$2,836
Substation Transformation Unit Cost (\$\frac{\f	Billed kW without Substation Transformer Allowance Billed kWh without Substation Transformer Allowance							
General Plant - Accumulated Depreciation	Substation Transformation Unit Cost (\$/kW) Substation Transformation Unit Cost (\$/kWh)							
General Plant - Accumulated Depreciation	General Plant - Gross Assets	\$1 615 FF6	\$004.702	\$223 407	\$376.077	\$12.045	\$3.704	caa cp
Section Sect								
Total Net Fixed Assets Excluding General Plant	General Plant - Net Fixed Assets							
Total Administration and General Expense	General Plant - Depreciation	\$241,432	\$148,664	\$33,398	\$56,336	\$1,920	\$567	\$547
Str.	Total Net Fixed Assets Excluding General Plant	\$92,628,961	\$56,730,941	\$12,820,396	\$22,007,054	\$679,707	\$195,942	\$194,921
Substation Transformer Rate Base Gross Plant So	Total Administration and General Expense	\$4,167,828	\$2,772,859	\$560,150	\$771,777	\$44,941	\$9,284	\$8,815
Acct 1820-2 Distribution Station Equipment \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Total O&M	\$7,690,685	\$5,133,911	\$1,032,260	\$1,407,220	\$83,953	\$17,111	\$16,229
Acct 1825-2 Storage Battery Equipment \$13,722 \$7,370 \$1,889 \$4,421 \$43 \$4 \$15 \$69,546 \$37,350 \$9,472 \$22,408 \$220 \$18 \$76 \$64 \$156 \$421 \$169,540 \$169,540 \$18,292,808 \$9,824,417 \$2,491,372 \$5,894,196 \$57,869 \$4,823 \$23 \$94 \$421 \$43 \$4 \$15 \$64,119,540 \$18,041,196,196 \$10,196,196,196,196,196,196,196,196,196,196	Substation Transformer Rate Base Gross Plant							
Acct 1805-2 Land Station -50 kV \$69,545 \$37,350 \$9,472 \$22,408 \$220 \$18 \$76 \$40,41196	Acct 1820-2 Distribution Station Equipment	\$0		\$0	\$0	\$0	\$0	\$0
Acct 1809-2 Land Rights Station -50 kV \$86,028 \$46,202 \$11,716 \$27,719 \$273 \$23 \$34 \$34 \$34 \$315 \$34 \$34 \$34 \$315 \$340,202 \$39,916,339 \$39,824,417 \$24,91,372 \$5,894,196 \$57,969 \$4,833 \$20,022 \$4,621 810-2 Leasehold improvements -50 kV \$18,292,808 \$9,824,417 \$24,91,372 \$5,894,196 \$57,969 \$4,833 \$20,022 \$30,915,339 \$2,514,429 \$5,948,745 \$58,505 \$4,878 \$20,207 \$30,915,339 \$2,514,429 \$5,948,745 \$58,505 \$4,878 \$20,207 \$30,915,339 \$2,514,429 \$5,948,745 \$58,505 \$4,878 \$20,207 \$30,915,339 \$2,514,429 \$5,948,745 \$58,505 \$4,878 \$20,207 \$30,915,339 \$2,514,429 \$5,948,745 \$58,505 \$4,878 \$20,207 \$30,915,339 \$2,514,429 \$5,948,745 \$58,505 \$4,878 \$20,207 \$30,915,339 \$30,915,339 \$3,948,745 \$30,915,339 \$30,915,33	Acct 1825-2 Storage Battery Equipment							
Acct 1809-2 Buildings and Fixtures < 50 KV						·		
Acct 1810-2 Leasehold Improvements <50 kV								
Substation State								
Acct 1820-2 Distribution Station Equipment (\$1,816,412) (\$877,468) (\$224,657) (\$636,090) (\$7,911) \$0 (\$226,657) (\$0.00) (\$9.47) \$1 (\$3) (\$51.579) (\$0.00) (\$9.47) \$1 (\$3) (\$51.579) (\$0.00) (\$9.47) \$1 (\$3) (\$51.579) (\$0.00) (\$9.47) \$1 (\$3) (\$51.579) (\$0.00) (\$9.47) \$1 (\$3) (\$51.579) (\$0.00) (\$9.47) \$1 (\$3) (\$51.579) (\$0.00) (\$9.47) \$1 (\$3) (\$51.579) (\$0.00) (\$9.47) \$1 (\$51.579) (\$0.00) \$0 (\$0.00	Subtotal			**				
Acct 1825-2 Storage Battery Equipment (\$2,940) (\$1,579) (\$400) (\$947) (\$9) (\$11) (\$3) Acct 1805-2 Land Station -50 kV \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Substation Transformers - Accumulated Depreciation							
Acct 1809-2 Land Station -50 KV	Acct 1820-2 Distribution Station Equipment							
Acct 1808-2 Land Rights Station -50 kV	Acct 1825-2 Storage Battery Equipment							
Acct 1809-2 Buildings and Fixtures < 50 KV (\$2,233,224) (\$1,199,385) (\$304,152) (\$719,576) (\$7,077) (\$590) (\$2,244) (\$1,199,385) (\$304,152) (\$719,576) (\$7,077) (\$590) (\$2,245) (\$1,190,385) (\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$								
Acct 1820-2 Leasehold Improvements <50 kV								
Subtotal (\$4,052,576) (\$2,078,433) (\$599,209) (\$1,356,613) (\$14,997) (\$591) (\$2,734) Substation Transformers - Net Fixed Assets \$14,409,526 \$7,836,906 \$1,915,220 \$4,592,132 \$43,508 \$42,87 \$17,473 General Plant Assigned to Substation Transformers - NFA \$84,138 \$46,120 \$11,205 \$26,400 \$276 \$28 \$110 Substation Transformer NFA Including General Plant \$14,493,665 \$7,883,026 \$1,926,425 \$4,618,532 \$43,784 \$4,315 \$17,583 General Expenses Acct 5005 - Operation Supervision and Engineering \$646,625 \$418,650 \$85,747 \$131,508 \$6,667 \$2,157 \$1,897 Acct 5005 - Operation Supervision and Engineering \$646,625 \$418,650 \$85,747 \$131,508 \$6,667 \$2,157 \$1,897 Acct 5005 - Operation Supervision and Engineering \$646,625 \$418,650 \$85,747 \$131,508 \$6,667 \$2,157 \$1,897 Acct 5005 - Miscellaneous Distribution Expense \$382,197 \$247,449 \$50,682 \$77,730 \$3,								
Substation Transformers - Net Fixed Assets \$14,409,526 \$7,836,906 \$1,915,220 \$4,592,132 \$43,508 \$4,287 \$17,473 General Plant Assigned to Substation Transformers - NFA Usubstation Transformer NFA Including General Plant \$84,138 \$46,120 \$11,205 \$26,400 \$276 \$28 \$110 General Expenses \$14,493,665 \$7,883,026 \$1,926,425 \$4,618,532 \$43,784 \$4,315 \$17,583 General Expenses \$4,287 \$1,897 \$1,897 \$4,287 \$1,897 \$4,315 \$1,583 Acct 5005 - Operation Supervision and Engineering \$646,625 \$418,650 \$85,747 \$131,508 \$6,667 \$2,157 \$1,897 Acct 5005 - Operation Supervision and Engineering \$214,485 \$138,866 \$28,442 \$43,621 \$2,211 \$715 \$629 Acct 5005 - Maintenance Supervision and Engineering \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Total \$1,243,307 \$804,964 \$164,872 \$252,859 \$12,819 \$4,147 \$3,647 A	·							
Second Plant Assigned to SubstationTransformers - NFA S84,138 \$46,120 \$11,205 \$26,400 \$276 \$28 \$110 \$14,493,665 \$7,883,026 \$1,926,425 \$4,618,532 \$43,784 \$43,315 \$17,583 \$110 \$14,493,665 \$7,883,026 \$1,926,425 \$4,618,532 \$43,784 \$43,315 \$17,583 \$17								
Substation Transformer NFA Including General Plant \$14,493,665 \$7,883,026 \$1,926,425 \$4,618,532 \$43,784 \$4,315 \$17,583 General Expenses Acct 5005 - Operation Supervision and Engineering Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching \$214,485 \$646,625 \$418,650 \$85,747 \$131,508 \$6,667 \$2,157 \$1,897 Acct 5010 - Load Dispatching Acct 5010 - Load Dispatching \$214,485 \$138,866 \$28,442 \$43,621 \$2,211 \$715 \$629 Acct 5010 - Load Dispatching \$100 - Supervision and Engineering \$100 - Supervision and								
Acct 5005 - Operation Supervision and Engineering \$646,625 \$418,650 \$85,747 \$131,508 \$6,667 \$2,157 \$1,897 Acct 5001 - Load Dispatching \$214,485 \$138,866 \$28,442 \$43,621 \$2,211 \$715 \$629 Acct 5005 - Miscellaneous Distribution Expense \$382,197 \$247,449 \$50,682 \$77,730 \$3,941 \$1,275 \$1,121 Acct 5105 - Maintenance Supervision and Engineering \$0 \$	Substation Transformer NFA Including General Plant							
Acct 5005 - Operation Supervision and Engineering \$646,625 \$418,650 \$85,747 \$131,508 \$6,667 \$2,157 \$1,897 Acct 5001 - Load Dispatching \$214,485 \$138,866 \$28,442 \$43,621 \$2,211 \$715 \$629 Acct 5005 - Miscellaneous Distribution Expense \$382,197 \$247,449 \$50,682 \$77,730 \$3,941 \$1,275 \$1,121 Acct 5105 - Maintenance Supervision and Engineering \$0 \$	Constal Evanges							
Acct 5010 - Load Dispatching \$214.485 \$138.866 \$28.442 \$43.621 \$2.211 \$715 \$62.92 Acct 5085 - Miscellaneous Distribution Expense \$382,197 \$247,449 \$50.862 \$77,730 \$3,941 \$1,275 \$1,121 Acct 5105 - Maintenance Supervision and Engineering \$0		\$646.625	\$418 650	\$85.747	\$131 E00	\$6.667	\$2.1E7	\$1 907
Acct 5085 - Miscellaneous Distribution Expense \$382,197 \$247,449 \$50,682 \$77,730 \$3,941 \$1,275 \$1,121 Acct 5105 - Maintenance Supervision and Engineering \$0 <								
Acct 5105 - Maintenance Supervision and Engineering \$0	Acct 5085 - Miscellaneous Distribution Expense							
Total \$1,243,307 \$804,964 \$164,872 \$252,859 \$12,819 \$4,147 \$3,647 Acct 1820-2 Distribution Station Equipment \$0	Acct 5105 - Maintenance Supervision and Engineering							
Acct 1825-2 Storage Battery Equipment \$13,722 \$7,370 \$1,869 \$4,421 \$43 \$4 \$15 Total \$13,722 \$7,370 \$1,869 \$4,421 \$43 \$4 \$15	Total	\$1,243,307	\$804,964	\$164,872	\$252,859	\$12,819	\$4,147	\$3,647
Acct 1825-2 Storage Battery Equipment \$13,722 \$7,370 \$1,869 \$4,421 \$43 \$4 \$15 Total \$13,722 \$7,370 \$1,869 \$4,421 \$43 \$4 \$15	Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total \$13,722 \$7,370 \$1,869 \$4,421 \$43 \$4 \$15								
Acct 1815 - 1855 \$90,960,577 \$57,568,053 \$12,317,361 \$19,678,104 \$880,730 \$273,491 \$242,838	Total						\$4	
	Acct 1815 - 1855	\$90,960,577	\$57,568,053	\$12,317,361	\$19,678,104	\$880,730	\$273,491	\$242,838



Sheet 03.3 Primary Conductors and Poles Cost Pool Worksheet

			1	2	3	7	8	9
	Description	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
ı	Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$281,462	\$178,819	\$38,584	\$60,303	\$1,612	\$1,154	\$989
	Depreciation on Acct 1835-4 Primary Overhead Conductors	\$191,949	\$121,949	\$26,314	\$41,125	\$1,099	\$787	\$674
	Depreciation on Acct 1840-4 Primary Underground Conduit	\$199,196	\$126,553	\$27,307	\$42,678	\$1,141	\$817	\$700
	Depreciation on Acct 1845-4 Primary Underground Conductors	\$386,891	\$245,800	\$53,037	\$82,892	\$2,216	\$1,587	\$1,359
	Depreciation on General Plant Assigned to Primary C&P	\$78,357	\$50,014	\$10,728	\$16,476	\$486	\$356	\$296
	Primary C&P Operations and Maintenance	\$2,354,234	\$1,493,337	\$322,424	\$508,136	\$12,380	\$9,674	\$8,283
	Allocation of General Expenses	\$647,689	\$420,910	\$86,941	\$130,442	\$3,950	\$2,947	\$2,499
	Admin and General Assigned to Primary C&P	\$1,276,581	\$806,561	\$174,962	\$278,682	\$6,627	\$5,249	\$4,499
	PILs on Primary C&P	\$108,062	\$68,654	\$14,814	\$23,152	\$619	\$443	\$380
	Debt Return on Primary C&P	\$777,183	\$493,761	\$106,541	\$166,512	\$4,451	\$3,188	\$2,730
	Equity Return on Primary C&P	\$1,166,358	\$741,012	\$159,891	\$249,893	\$6,681	\$4,784	\$4,097
	Total	\$7,467,961	\$4,747,370	\$1,021,543	\$1,600,292	\$41,263	\$30,986	\$26,506
	General Plant - Gross Assets	\$1,615,556	\$994,793	\$223,487	\$376,977	\$12.845	\$3,791	\$3,663
	General Plant - Accumulated Depreciation	(\$1,073,363)	(\$660,933)	(\$148,483)	(\$250,461)	(\$8,534)	(\$2,519)	(\$2,434)
	General Plant - Net Fixed Assets	\$542,193	\$333,860	\$75,004	\$126,516	\$4,311	\$1,272	\$1,229
	General Plant - Depreciation	\$241,432	\$148,664	\$33,398	\$56,336	\$1,920	\$567	\$547
	Total Net Fixed Assets Excluding General Plant	\$92,628,961	\$56,730,941	\$12,820,396	\$22,007,054	\$679,707	\$195,942	\$194,921
	Total Administration and General Expense	\$4,167,828	\$2,772,859	\$560,150	\$771,777	\$44,941	\$9,284	\$8,815
	Total O&M	\$7,690,685	\$5,133,911	\$1,032,260	\$1,407,220	\$83,953	\$17,111	\$16,229
	Primary Conductors and Poles Gross Assets							
ı	Acct 1830-4 Primary Poles, Towers & Fixtures	\$18,864,265	\$11,984,865	\$2,586,028	\$4,041,681	\$108,049	\$77,377	\$66,265
	Acct 1835-4 Primary Overhead Conductors	\$12,665,900	\$8,046,913	\$1,736,319	\$2,713,677	\$72.547	\$51.952	\$44,492
	Acct 1840-4 Primary Underground Conduit	\$3,979,672	\$2,528,370	\$545,558	\$852,647	\$22,794	\$16,324	\$13,979
	Acct 1845-4 Primary Underground Conductors	\$11,870,813	\$7,541,778	\$1,627,323	\$2,543,329	\$67,993	\$48,691	\$41,699
	Subtotal	\$47,380,650	\$30,101,925	\$6,495,228	\$10,151,335	\$271,383	\$194,344	\$166,434
		*,,	****,***,****	43,333,220	V.13,121,121	42.1,000	*******	*****
	Primary Conductors and Poles Accumulated Depreciation				(0.1 0.00 0.00)			
	Acct 1830-4 Primary Poles, Towers & Fixtures	(\$6,104,624)	(\$3,878,396)	(\$836,859) (\$589,972)	(\$1,307,920) (\$922,062)	(\$34,966) (\$24,650)	(\$25,040)	(\$21,444)
	Acct 1835-4 Primary Overhead Conductors	(\$4,303,661)	(\$2,734,206)	(\$251,046)			(\$17,653)	(\$15,118)
	Acct 1840-4 Primary Underground Conduit Acct 1845-4 Primary Underground Conductors	(\$1,831,300) (\$5,100,116)	(\$1,163,464) (\$3,240,211)	(\$251,046)	(\$392,357) (\$1,092,703)	(\$10,489) (\$29,212)	(\$7,512) (\$20,919)	(\$6,433) (\$17,915)
		(11) 11) 1)		(*****)		(, ,, ,		
	Subtotal	(\$17,339,700)	(\$11,016,277)	(\$2,377,032)	(\$3,715,042)	(\$99,317)	(\$71,123)	(\$60,909)
	Primary Conductor & Pools - Net Fixed Assets	\$30,040,949	\$19,085,648	\$4,118,196	\$6,436,293	\$172,066	\$123,221	\$105,525
	General Plant Assigned to Primary C&P - NFA	\$175,970	\$112,319	\$24,093	\$37,002	\$1,091	\$800	\$666
	Primary C&P Net Fixed Assets Including General Plant	\$30,216,919	\$19,197,967	\$4,142,289	\$6,473,294	\$173,158	\$124,021	\$106,191
	Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	SO.
	Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Acct 1830-5 Secondary Poles, Towers & Fixtures	\$1,341,674	\$909,780	\$188,126	\$131,045	\$104,174	\$4,570	\$3,979
	Acct 1835-5 Secondary Overhead Conductors	\$900,831	\$610,847	\$126,312	\$87,987	\$69,945	\$3,068	\$2,672
	Acct 1840-5 Secondary Underground Conduit	\$659,722	\$447.353	\$92,505	\$64,437	\$51,224	\$2,000	\$1,957
	Acct 1845-5 Secondary Underground Conductors	\$1,967,859	\$1,334,392	\$275,928	\$192,206	\$152,794	\$6,702	\$5,837
	Subtotal	\$4,870,086	\$3,302,372	\$682,871	\$475,675	\$378,136	\$16.587	\$14,445
		\$4,070,000	\$3,302,312	\$002,071	\$413,013	\$370,130	\$10,507	\$14,445
	Operations and Maintenance	0557 707	\$355.945	\$76.578	6445 404	ØE 050	60 000	64 000
	Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$557,767 \$301,284	\$355,945 \$192,268	\$76,578 \$41,364	\$115,184 \$62,218	\$5,858 \$3,164	\$2,262 \$1,222	\$1,939 \$1,047
	Acct 5025 Overhead Distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Labour	\$301,284 \$170,327	\$192,268 \$109,248	\$41,364 \$23,425	\$62,218 \$33,669	\$3,164 \$2,717	\$1,222 \$682	\$1,047 \$585
	Acct 5040 Underground Distribution Lines & Feeders - Labour Acct 5045 Underground Distribution Lines & Feeders - Other	\$32,088	\$20,581	\$4,413	\$6,343	\$512	\$128	\$110
	Acct 5090 Underground Distribution Lines & Feeders - Other	\$52,066	\$33	\$7	\$10	\$12	\$0	\$0
	Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$8,462	\$5,400	\$1,162	\$1,747	\$89	\$34	\$29
	Acct 5120 Maintenance of Poles, Towers & Fixtures	\$55,649	\$35,513	\$7,640	\$11,492	\$584	\$226	\$193
	Acct 5125 Maintenance of Overhead Conductors & Devices	\$542,905	\$346,461	\$74,538	\$112,115	\$5,702	\$2,202	\$1,887
	Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$692,001	\$441,608	\$95,008	\$142,905	\$7,268	\$2,806	\$2,406
	Acct 5145 Maintenance of Underground Conduit	\$84,014 \$150.016	\$53,887 \$96,221	\$11,555 \$20.632	\$16,607 \$29,654	\$1,340 \$2,393	\$336 \$600	\$289 \$515
	Acct 5150 Maintenance of Underground Conductors & Devices Total	\$150,016	\$1,657,166	\$20,632 \$356,322	\$531,946	\$2,393 \$29,630	\$10,499	\$9,002
		\$Z,094,000	\$1,007,100	\$300,322	\$331,946	\$23,030	\$10,499	\$3,002
	General Expenses	\$646,625	\$418.650	\$85.747	\$131.508	\$6.667	\$2.157	\$1.897
	Acct 5005 - Operation Supervision and Engineering							
	Acct 5010 - Load Dispatching	\$214,485 \$382,197	\$138,866 \$247,449	\$28,442 \$50.682	\$43,621 \$77,730	\$2,211 \$3.941	\$715 \$1.275	\$629 \$1,121
	Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering	\$382,197 \$0	\$247,449 \$0	\$50,682 \$0	\$77,730 \$0	\$3,941 \$0	\$1,275 \$0	\$1,121 \$0
	Total	\$1,243,307	\$804,964	\$164,872	\$252,859	\$12,819	\$4,147	\$3,647
	Primary Conductors and Poles Gross Assets	\$47,380,650	\$30,101,925	\$6,495,228	\$10,151,335	\$271,383	\$194,344	\$166,434
	Acct 1815 - 1855	\$90,960,577	\$57,568,053	\$12,317,361	\$19,678,104	\$880,730	\$273,491	\$242,838

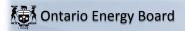
Grouping of Operation and Maintenance		Total		Residential	GS <50		GS>50-Regular		Street Light	Sentinel	Sc	Unmetered attered Load
1830	\$	55,649	\$	35,513	\$ 7,640	\$	11,492	\$	584	\$ 226	\$	193
1835	\$	542,905	\$	346,461	\$ 74,538	\$	112,115	\$	5,702	\$ 2,202	\$	1,887
1840	\$	84,014	\$	53,887	\$ 11,555	\$	16,607	\$	1,340	\$ 336	\$	289
1845	\$	150,016	\$	96,221	\$ 20,632	\$	29,654	\$	2,393	\$ 600	\$	515
1830 & 1835	\$	1,559,514	\$	995,221	\$ 214,112	\$	322,055	\$	16,380	\$ 6,325	\$	5,422
1840 & 1845	\$	202,467	\$	129,863	\$ 27,846	\$	40,022	\$	3,230	\$ 810	\$	695
Total	e	2 594 565	•	1 657 166	\$ 356 322	8	531 946	5	29 630	\$ 10 499	e	0.002



Sheet 03.4 Secondary Cost Pool Worksheet -

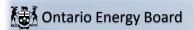
		1	2	3	7	8	9
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$20,018	\$13,574	\$2,807	\$1,955	\$1,554	\$68	\$59
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$13,652	\$9,257	\$1,914	\$1,333	\$1,060	\$46	\$40
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$33,021	\$22,391	\$4,630	\$3,225	\$2,564	\$112	\$98
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$64,136	\$43,490	\$8,993	\$6,264	\$4,980	\$218	\$190
Depreciation on General Plant Assigned to Secondary C&P	\$7,839	\$5,297	\$1,089	\$745	\$654	\$29	\$25
Secondary C&P Operations and Maintenance	\$240,331	\$163,829	\$33,898	\$23,810	\$17,250	\$826	\$719
Allocation of General Expenses	\$67,401	\$46,176	\$9,140	\$6,112	\$5,504	\$251	\$217
	\$67,401 \$130.011	\$88.485	\$9,140 \$18.394	\$13,059	\$5,504 \$9,234	\$251 \$448	\$390
Admin and General Assigned to Primary C&P							
PILs on Secondary C&P	\$10,722	\$7,271	\$1,503	\$1,047	\$833	\$37	\$32
Debt Return on Secondary C&P	\$77,115	\$52,291	\$10,813	\$7,532	\$5,988	\$263	\$229
Equity Return on Secondary C&P	\$115,731	\$78,476	\$16,227	\$11,304	\$8,986	\$394	\$343
Total	\$779,978	\$530,538	\$109,410	\$76,388	\$58,606	\$2,693	\$2,343
			*****		****		
General Plant - Gross Assets	\$1,615,556	\$994,793	\$223,487	\$376,977	\$12,845	\$3,791	\$3,663
General Plant - Accumulated Depreciation	(\$1,073,363)	(\$660,933)	(\$148,483)	(\$250,461)	(\$8,534)	(\$2,519)	(\$2,434)
General Plant - Net Fixed Assets	\$542,193	\$333,860	\$75,004	\$126,516	\$4,311	\$1,272	\$1,229
General Plant - Depreciation	\$241,432	\$148,664	\$33,398	\$56,336	\$1,920	\$567	\$547
Total Net Fixed Assets Excluding General Plant	\$92,628,961	\$56,730,941	\$12,820,396	\$22,007,054	\$679,707	\$195,942	\$194,921
Total Administration and General Expense							
	\$4,167,828	\$2,772,859	\$560,150	\$771,777	\$44,941	\$9,284	\$8,815
Total O&M	\$7,690,685	\$5,133,911	\$1,032,260	\$1,407,220	\$83,953	\$17,111	\$16,229
Secondary Conductors and Poles Gross Plant	1						
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$1,341,674	\$909,780	\$188,126	\$131,045	\$104,174	\$4,570	\$3,979
Acct 1835-5 Secondary Overhead Conductors	\$900,831	\$610,847	\$126,312	\$87,987	\$69,945	\$3,068	\$2,672
Acct 1840-5 Secondary Underground Conduit	\$659,722	\$447,353	\$92,505	\$64,437	\$51,224	\$2,247	\$1,957
Acct 1845-5 Secondary Underground Conductors	\$1,967,859	\$1,334,392	\$275,928	\$192,206	\$152,794	\$6,702	\$5,837
Subtotal	\$4,870,086	\$3,302,372	\$682,871	\$475,675	\$378,136	\$16,587	\$14,445
Secondary Conductors and Poles Accumulated Depreciation							
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$434,176)	(\$294,412)	(\$60,879)	(\$42,407)	(\$33,711)	(\$1,479)	(\$1,288)
Acct 1835-5 Secondary Overhead Conductors	(\$306,087)	(\$207,556)	(\$42,919)	(\$29,896)	(\$23,766)	(\$1,043)	(\$908)
Acct 1840-5 Secondary Underground Conduit	(\$303,580)	(\$205,855)	(\$42,567)	(\$29,651)	(\$23,571)	(\$1,034)	(\$900)
Acct 1845-5 Secondary Underground Conductors	(\$845,461)	(\$573,301)	(\$118,548)	(\$82,579)	(\$65,646)	(\$2,880)	(\$2,508)
Subtotal	(\$1,889,305)	(\$1,281,124)	(\$264,914)	(\$184,534)	(\$146,694)	(\$6,435)	(\$5,604)
Secondary Conductor & Pools - Net Fixed Assets	\$2,980,782	\$2,021,247	\$417,958	\$291,141	\$231,442	\$10,152	\$8,841
General Plant Assigned to Secondary C&P - NFA	\$17,603	\$11,895	\$2,445	\$1,674	\$1,468	\$66	\$56
Secondary C&P Net Fixed Assets Including General Plant	\$2,998,385	\$2,033,142	\$420,403	\$292,815	\$232,910	\$10,218	\$8,897
And 4000 0 Pulls Pales Tannas 0 Finteres	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-3 Bulk Poles, Towers & Fixtures							
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0
					_		
Acct 1830-4 Primary Poles, Towers & Fixtures	\$18,864,265	\$11,984,865	\$2,586,028	\$4,041,681	\$108,049	\$77,377	\$66,265
Acct 1835-4 Primary Overhead Conductors	\$12,665,900	\$8,046,913	\$1,736,319	\$2,713,677	\$72,547	\$51,952	\$44,492
Acct 1840-4 Primary Underground Conduit	\$3,979,672	\$2,528,370	\$545,558	\$852,647	\$22,794	\$16,324	\$13,979
Acct 1845-4 Primary Underground Conductors	\$11,870,813	\$7,541,778	\$1,627,323	\$2,543,329	\$67,993	\$48,691	\$41,699
Subtotal	\$47,380,650	\$30,101,925	\$6,495,228	\$10,151,335	\$271,383	\$194,344	\$166,434
Subtotal	\$47,500,000	ψ50,101,325	ψ0,430,220	\$10,101,000	\$271,303	ψ134,344	\$100,434
Operations and Maintenance							
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$557,767	\$355,945	\$76,578	\$115,184	\$5,858	\$2,262	\$1,939
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$301,284	\$192,268	\$41,364	\$62,218	\$3,164	\$1,222	\$1,047
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$170,327	\$109,248	\$23,425	\$33,669	\$2,717	\$682	\$585
Acct 5045 Underground Distribution Lines & Feeders - Cabour	\$32,088	\$20,581	\$4,413	\$6,343	\$512	\$128	\$110
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$52	\$33	\$7	\$10	\$1	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$8,462	\$5,400	\$1,162	\$1,747	\$89	\$34	\$29
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$55,649	\$35,513	\$7,640	\$11,492	\$584	\$226	\$193
Acct 5125 Maintenance of Overhead Conductors & Devices	\$542,905	\$346,461	\$74,538	\$112,115	\$5,702	\$2,202	\$1,887
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$692,001	\$441,608	\$95,008	\$142,905	\$7,268	\$2,806	\$2,406
Acct 5145 Maintenance of Underground Conduit	\$84,014	\$53,887	\$11,555	\$16,607	\$1,340	\$336	\$289
Acct 5150 Maintenance of Underground Conductors & Devices	\$150,016	\$96,221	\$20,632	\$29,654	\$2,393	\$600	\$515
Total	\$2,594,565	\$1,657,166	\$356,322	\$531,946	\$29,630	\$10,499	\$9,002
	777 7000	. , , , , , , , , , , , , , , , , , , ,			,	,	,
General Expenses							4.
Acct 5005 - Operation Supervision and Engineering	\$646,625	\$418,650	\$85,747	\$131,508	\$6,667	\$2,157	\$1,897
Acct 5010 - Load Dispatching	\$214,485	\$138,866	\$28,442	\$43,621	\$2,211	\$715	\$629
Acct 5085 - Miscellaneous Distribution Expense	\$382,197	\$247,449	\$50,682	\$77,730	\$3,941	\$1,275	\$1,121
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,243,307	\$804,964	\$164,872	\$252,859	\$12,819	\$4,147	\$3,647
Secondary Conductors and Poles Gross Assets	\$4,870,086	\$3,302,372	\$682,871	\$475,675	\$378,136	\$16,587	\$14,445
Acct 1815 - 1855	\$90,960,577	\$57,568,053	\$12,317,361	\$19,678,104	\$880,730	\$273,491	\$242,838

Grouping of Operation and Maintenance	Total	Residential	GS <50	1	GS>50-Regular	Street Light	Sentinel	s	Unmetered cattered Load
1830	\$ 55,649	\$ 35,513	\$ 7,640	\$	11,492	\$ 584	\$ 226	\$	193
1835	\$ 542,905	\$ 346,461	\$ 74,538	\$	112,115	\$ 5,702	\$ 2,202	\$	1,887
1840	\$ 84,014	\$ 53,887	\$ 11,555	\$	16,607	\$ 1,340	\$ 336	\$	289
1845	\$ 150,016	\$ 96,221	\$ 20,632	\$	29,654	\$ 2,393	\$ 600	\$	515
1830 & 1835	\$ 1,559,514	\$ 995,221	\$ 214,112	\$	322,055	\$ 16,380	\$ 6,325	\$	5,422
1840 & 1845	\$ 202,467	\$ 129,863	\$ 27,846	\$	40,022	\$ 3,230	\$ 810	\$	695
Total	\$ 2,594,565	\$ 1,657,166	\$ 356,322	\$	531,946	\$ 29,630	\$ 10,499	\$	9,002



Sheet 03.5 USL Metering Credit Worksheet -

	1
<u>Description</u>	GS <50
Depreciation on Acct 1860 Metering	\$104,808
Depreciation on General Plant Assigned to Metering	\$1,834
Acct 5065 - Meter expense	\$96,340
Acct 5070 & 5075 - Customer Premises	\$14,592
Acct 5175 - Meter Maintenance	\$12,478
Acct 5310 - Meter Reading	\$33,648
Admin and General Assigned to Metering	\$85,227
PILs on Metering	\$2,533
Debt Return on Metering	\$18,216
Equity Return on Metering	\$27,338
Total	\$397,013
Number of Customers	3,431
Metering Unit Cost (\$/Customer/Month)	\$9.64
General Plant - Gross Assets	\$223,487
General Plant - Accumulated Depreciation	(\$148,483)
General Plant - Net Fixed Assets	\$75,004
General Plant - Depreciation	\$33,398
Total Net Fixed Assets Excluding General Plant	\$12,820,396
Total Administration and General Expense	\$560,150
Total O&M	\$1,032,260
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$1,170,179
Metering - Accumulated Depreciation	(\$466,064)
Metering - Net Fixed Assets	\$704,115
General Plant Assigned to Metering - NFA	\$4,119
Metering Net Fixed Assets Including General Plant	\$708,234

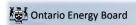


EB-2017-0071

Sheet 03.6 MicroFIT Charge Worksheet -

<u>Instructions:</u>
More Instructions provided on the first tab in this workbook.

<u>Description</u>	Re	esidential	onthly it Cost
Customer Premises - Operations Labour (5070)	\$ 1	07,778.05	\$ 0.30
Customer Premises - Materials and Expenses (5075)	\$	19,032.42	\$ 0.05
Meter Expenses (5065)	\$2	91,099.15	\$ 0.81
Maintenance of Meters (5175)	\$	37,702.00	\$ 0.11
Meter Reading Expenses (5310)	\$2	91,126.24	\$ 0.81
Customer Billing (5315)	\$4	79,427.96	\$ 1.34
Amortization Expense - General Plant Assigned to Meters	\$	5,575.24	\$ 0.02
Admin and General Expenses allocated to O&M expenses for meters	\$1	02,354.20	\$ 0.29
Allocated PILS (general plant assigned to meters)	\$	44.77	\$ 0.00
Interest Expense	\$	322.02	\$ 0.00
Income Expenses	\$	483.27	\$ 0.00
Total Cost	##	########	\$ 3.73
Number of Residential Customers		29816	



EB-2017-0071
Sheet O4 Summary of Allocators by Class & Accounts -

				1	2	3	7	8	9
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
1565	Conservation and Demand Management Expenditures and Recoveries	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents Land	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805		dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	dp	\$19,615	\$10,535	\$2,671	\$6,320	\$62	\$5	\$21
1805-2	Land Station <50 kV	dp	\$69,545	\$37,350	\$9,472	\$22,408	\$220	\$18	\$76
1806	Land Rights Land Rights Station >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-1		dp	\$696,041	\$373,819	\$94,797	\$224,274	\$2,206	\$184	\$762
1806-2	Land Rights Station <50 kV	dp	\$86,028	\$46,202	\$11,716	\$27,719	\$273	\$23	\$94
1808	Buildings and Fixtures	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV	dp	\$6,765,833	\$3,633,688	\$921,466	\$2,180,045	\$21,440	\$1,787	\$7,405
1808-2	Buildings and Fixtures < 50 KV	dp	\$18,292,808	\$9,824,417	\$2,491,372	\$5,894,196	\$57,969	\$4,833	\$20,022
1810	Leasehold Improvements Leasehold Improvements >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-1		dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV Transformer Station Equipment - Normally Primary above 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1815		dp	\$7,723,996	\$4,148,284	\$1,051,963	\$2,488,778	\$24,477	\$2,041	\$8,454
1820	Distribution Station Equipment - Normally Primary below 50 kV	dp dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV	dp	\$10,773,659	\$5,204,515	\$1,747,694	\$3,772,830	\$46,921	\$0	\$1,698
1820-3	(Wholesale Meters)	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	dp	\$13,722	\$7,370	\$1,869	\$4,421	\$43	\$4	\$15
1830	Poles, Towers and Fixtures Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3		dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary Poles, Towers and Fixtures - Secondary	dp	\$18,864,265	\$11,984,865	\$2,586,028	\$4,041,681	\$108,049	\$77,377	\$66,265
1830-5		dp	\$1,341,674	\$909,780	\$188,126	\$131.045	\$104,174	\$4,570	\$3,979
1835	Overhead Conductors and Devices Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3		dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary Overhead Conductors and Devices - Secondary	dp	\$12,665,900	\$8,046,913	\$1,736,319	\$2,713,677	\$72,547	\$51,952	\$44,492
1835-5		dp	\$900.831	\$610,847	\$126,312	\$87,987	\$69,945	\$3,068	\$2,672
1840 1840-3	Underground Conduit Underground Conduit - Bulk Delivery	dp dp	\$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1840-4 1840-5	Underground Conduit - Primary Underground Conduit - Secondary	dp	\$3,979,672 \$659,722	\$2,528,370 \$447,353	\$545,558 \$92,505	\$852,647 \$64,437	\$22,794 \$51,224	\$16,324 \$2,247	\$13,979 \$1,957
1845	Underground Conductors and Devices	dp dp	\$0	\$0	\$0	\$0 \$0 \$0	\$0	\$0	\$0
1845-3 1845-4	Underground Conductors and Devices - Bulk Delivery Underground Conductors and Devices - Primary	dp dp	\$0 \$11,870,813	\$0 \$7,541,778 \$1,334,392	\$0 \$1,627,323	\$2,543,329	\$0 \$67,993	\$0 \$48,691	\$0 \$41,699
1845-5	Underground Conductors and Devices - Secondary	dp	\$1,967,859	\$8,980,218	\$275,928	\$192,206	\$152,794	\$6,702	\$5,837
1850	Line Transformers	dp	\$13,893,091		\$1,951,787	\$2,774,155	\$80,961	\$57,059	\$48,911
1855	Services	dp	\$6,305,373	\$5,823,369	\$385,949	\$10,910	\$78,808	\$3,457	\$2,881
1860	Meters	dp	\$4,911,585	\$3,535,794	\$1,170,179	\$205,613	\$0	\$0	\$0
1905	Land Land Rights	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1906		gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1910	Leasehold Improvements	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1920	Computer Equipment - Hardware	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1925	Computer Software Transportation Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1930		gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1935	Stores Equipment Tools, Shop and Garage Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940		gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1945	Measurement and Testing Equipment Power Operated Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950		gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	gp	\$1,615,556	\$994,793	\$223,487	\$376,977	\$12,845	\$3,791	\$3,663
1990	Other Tangible Property	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit Property Under Capital Leases	co	(\$14,474,270)	(\$9,258,422)	(\$1,994,503)	(\$2,933,950)	(\$179,308)	(\$58,188)	(\$49,898)
2005		gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010 2105	Electric Plant Purchased or Sold Accum. Amortization of Electric Utility Plant - Property, Plant, &	gp accum dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2120	Equipment Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	(\$15,772,164) \$0	(\$9,701,427) \$0	(\$2,352,618) \$0	(\$3,548,136) \$0	(\$112,418) \$0	(\$28,731) \$0	(\$28,834) \$0
3046	Balance Transferred From Income blank row	NI	(\$3,596,376)	(\$2,202,613)	(\$497,760)	(\$854,437)	(\$26,390)	(\$7,608)	(\$7,568)
4080	Distribution Services Revenue	CREV	(\$17,012,055)	(\$9,663,158)	(\$2,796,685)	(\$4,035,923)	(\$450,459)	(\$30,784)	(\$35,045)
4082	Retail Services Revenues Service Transaction Requests (STR) Revenues	mi	(\$23,500)	(\$15,669)	(\$3,156)	(\$4,318)	(\$255)	(\$52)	(\$50)
4084		mi	(\$300)	(\$200)	(\$40)	(\$55)	(\$3)	(\$1)	(\$1)
4086 4090	SSS Admin Charge Electric Services Incidental to Energy Sales	mi mi	(\$121,000)	(\$85,243)	(\$9,809)	(\$1,021)	(\$23,072)	(\$1,012)	(\$843)
4205	Interdepartmental Rents	mi	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4210	Rent from Electric Property Other Utility Operating Income	mi	(\$2,093,714)	(\$1,336,127)	(\$287,454)	(\$432,373)	(\$21,990)	(\$8,491)	(\$7,279)
4215		mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220 4225	Other Electric Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235	Late Payment Charges Miscellaneous Service Revenues	mi mi	(\$259,000) \$0	(\$191,107) \$0	(\$37,107) \$0	(\$30,786) \$0	\$0 \$0	\$0 \$0	\$0 \$0
4235-1 4235-90	Account Set Up Charges	mi mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4240	Miscellaneous Service Revenues - Residual Provision for Rate Refunds	mi	(\$170,100) \$0	(\$113,417) \$0	(\$22,842) \$0	(\$31,255) \$0	(\$1,849) \$0	(\$379) \$0	(\$359) \$0
4245	Government Assistance Directly Credited to Income Regulatory Debits	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4305		mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	mi :	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320		mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325 4330	Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc.	mi mi	(\$100,000)	(\$66,755)	(\$13,422)	(\$18,298)	(\$1,092)	(\$222)	(\$211)
4335	Profits and Losses from Financial Instrument Hedges	mi	\$7,500 \$0	\$5,001 \$0	\$1,007 \$0	\$1,378 \$0	\$82 \$0	\$17 \$0	\$16 \$0
4340	Profits and Losses from Financial Instrument Investments Gains from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345		mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350 4355	Losses from Disposition of Future Use Utility Plant	mi mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4360	Gain on Disposition of Utility and Other Property Loss on Disposition of Utility and Other Property	mi	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4365	Gains from Disposition of Allowances for Emission Losses from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4370		mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	mi	(\$1,537,447)	(\$1,026,322)	(\$206,359)	(\$281,318)	(\$16,783)	(\$3,421)	(\$3,244)
4380	Expenses of Non-Utility Operations Miscellaneous Non-Operating Income	mi	\$1,537,447	\$1,025,116	\$206,454	\$282,496	\$16,712	\$3,422	\$3,247
4390		mi	(\$20,000)	(\$13,335)	(\$2,686)	(\$3,675)	(\$217)	(\$45)	(\$42)
4395	Rate-Payer Benefit Including Interest Foreign Exchange Gains and Losses, Including Amortization	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398		mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	mi	(\$20,000)	(\$13,335)	(\$2,686)	(\$3,675)	(\$217)	(\$45)	(\$42)
4415	Equity in Earnings of Subsidiary Companies Power Purchased	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705		cop	\$71,392,207	\$32,642,655	\$10,517,327	\$27,829,076	\$272,138	\$23,807	\$107,203
4708 4710	Charges-WMS	сор	\$2,373,861	\$1,085,400	\$349,711	\$925,344	\$9,049	\$792	\$3,565
4712	Cost of Power Adjustments Charges-One-Time	cop	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4714 4715	Charges-NW	cop	\$3,770,245	\$1,723,869	\$555,423	\$1,469,662	\$14,372	\$1,257	\$5,661
4716	System Control and Load Dispatching Charges-CN	сор	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4730	Rural Rate Assistance Expense	cop	\$197,822	\$90,450	\$29,143	\$77,112	\$754	\$66	\$297
4750	Charges-LV		\$0	\$0	\$0	\$0	\$0	\$0	\$0
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4751	Charges-Smart Metering Entity	сор	\$18,950	\$16,994	\$1,956	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	di	\$646,625	\$418,650	\$85,747	\$131,508	\$6,667	\$2,157	\$1,897
5010	Load Dispatching	di	\$214,485	\$138,866	\$28,442	\$43,621	\$2,211	\$715	\$629
5012	Station Buildings and Fixtures Expense	di	\$862,399	\$463,164	\$117,454	\$277,877	\$2,733	\$228	\$944
5014	Transformer Station Equipment - Operation Labour	di	\$45,431	\$24,399	\$6,187	\$14,638	\$144	\$12	\$50
5015	Transformer Station Equipment - Operation Supplies and Expenses	di	\$18,313	\$9,835	\$2,494	\$5,901	\$58	\$5	\$20
5016 5017	Distribution Station Equipment - Operation Labour	di di	\$71,890 \$15,732	\$34,728 \$7,600	\$11,662 \$2,552	\$25,175 \$5,509	\$313 \$69	\$0 \$0	\$11 \$2
5017	Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour	di	\$15,732 \$557,767	\$7,600 \$355,945	\$2,552 \$76,578	\$5,509 \$115,184	\$5,858	\$2,262	\$2 \$1,939
5025	Overhead Distribution Lines & Feeders - Operation Supplies and	di			*. *,*. *				
5030	Expenses	di	\$301,284	\$192,268	\$41,364	\$62,218	\$3,164	\$1,222	\$1,047
5035	Overhead Subtransmission Feeders - Operation Overhead Distribution Transformers- Operation	di	\$5,999	\$2,965	\$983	\$2,025	\$24	\$0	\$1
5040	Underground Distribution Lines and Feeders - Operation Labour	di	\$978 \$170,327	\$632 \$109,248	\$137 \$23,425	\$195 \$33,669	\$6 \$2,717	\$4 \$682	\$3 \$585
5045	Underground Distribution Lines & Feeders - Operation Supplies &	di							
5050	Expenses	di	\$32,088	\$20,581	\$4,413	\$6,343	\$512	\$128	\$110
5055	Underground Subtransmission Feeders - Operation Underground Distribution Transformers - Operation	di	\$2,057 \$8,279	\$1,043 \$5,351	\$341 \$1,163	\$665 \$1,653	\$8 \$48	\$0 \$34	\$0 \$29
5065	Meter Expense	cu	\$404,367	\$291,099	\$96,340	\$16,928	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	cu	\$152,988	\$107,778	\$12,402	\$1,290	\$29,171	\$1,280	\$1,066
5075	Customer Premises - Materials and Expenses	cu	\$27,016	\$19,032	\$2,190	\$228	\$5,151	\$226	\$188
5085	Miscellaneous Distribution Expense	di	\$382,197	\$247,449	\$50,682	\$77,730	\$3,941	\$1,275	\$1,121
5090	Underground Distribution Lines and Feeders - Rental Paid	di	\$52	\$33	\$7	\$10	\$1	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	di 	\$8,462	\$5,400	\$1,162	\$1,747	\$89	\$34	\$29
5096	Other Rent	di 	\$97,320	\$64,966	\$13,063	\$17,807	\$1,062	\$217	\$205
5105 5110	Maintenance Supervision and Engineering Maintenance of Buildings and Fixtures - Distribution Stations	di di	\$0 \$222.100	\$0 \$110.910	\$0 \$20,395	\$0 \$71,996	\$0 \$707	\$0 \$50	\$0 \$244
5112	Maintenance of Transformer Station Equipment	di	\$223,100 \$65,375	\$119,819 \$35,111	\$30,385 \$8,904	\$71,886 \$21,065	\$707 \$207	\$59 \$17	\$244 \$72
5114	Maintenance of Pransionner Station Equipment	di	\$65,375 \$51,413	\$35,111 \$24,836	\$8,904 \$8,340	\$21,065 \$18,004	\$207 \$224	\$17	\$72 \$8
5120	Maintenance of Poles, Towers and Fixtures	di	\$55,649	\$35,513	\$7,640	\$11,492	\$584	\$226	\$193
5125	Maintenance of Overhead Conductors and Devices	di	\$542,905	\$346,461	\$74,538	\$112,115	\$5,702	\$2,202	\$1,887
5130	Maintenance of Overhead Services	di	\$77,348	\$71,435	\$4,734	\$134	\$967	\$42	\$35
5135	Overhead Distribution Lines and Feeders - Right of Way	di 	\$692,001	\$441,608	\$95,008	\$142,905	\$7,268	\$2,806	\$2,406
5145 5150	Maintenance of Underground Conduit	di di	\$84,014	\$53,887	\$11,555	\$16,607	\$1,340	\$336	\$289
5150	Maintenance of Underground Conductors and Devices Maintenance of Underground Services	di di	\$150,016 \$70,817	\$96,221 \$65,404	\$20,632 \$4,335	\$29,654 \$123	\$2,393 \$885	\$600 \$39	\$515 \$32
5160	Maintenance of Line Transformers	di	\$121,563	\$78,576	\$4,335 \$17,078	\$24,274	\$708	\$499	\$32 \$428
5175	Maintenance of Meters	cu	\$52,372	\$37,702	\$12,478	\$2,192	\$0	\$0	\$0
5305	Supervision	cu	\$5,147	\$4,374	\$559	\$212	\$0	\$0	\$2
5310	Meter Reading Expense	cu	\$393,116	\$291,126	\$33,648	\$68,342	\$0	\$0	\$0
5315	Customer Billing	cu	\$564,191	\$479,428	\$61,238	\$23,191	\$50	\$12	\$272
5320 5325	Collecting Collecting- Cash Over and Short	cu cu	\$351,309	\$298,529	\$38,131	\$14,441	\$31	\$8	\$170
5330	Collecting Cash Over and Short	cu	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5335	Bad Debt Expense	cu	\$261,613	\$197,813	\$37,332	\$26,468	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	ad	\$62,061	\$41,429	\$8,330	\$11,356	\$677	\$138	\$131
5410	Community Relations - Sundry	ad	\$551,305	\$368,023	\$73,997	\$100,876	\$6,018	\$1,227	\$1,163
5415 5420	Energy Conservation	ad ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5425	Community Safety Program Miscellaneous Customer Service and Informational Expenses	ad	\$5,433 \$0	\$3,345 \$0	\$752 \$0	\$1,268 \$0	\$43 \$0	\$13 \$0	\$12 \$0
5505	Supervision	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605 5610	Executive Salaries and Expenses	ad	\$477,432	\$318,709	\$64,082	\$87,359	\$5,212	\$1,062	\$1,007
5615	Management Salaries and Expenses General Administrative Salaries and Expenses	ad ad	\$454,031 \$270,244	\$303,088	\$60,941	\$83,077	\$4,956	\$1,010 \$844	\$958 \$800
5620	Office Supplies and Expenses	ad	\$379,211 \$374,044	\$253,142 \$249,693	\$50,899 \$50,205	\$69,387 \$68,442	\$4,140 \$4,083	\$832	\$789
5625	Administrative Expense Transferred Credit	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	ad	\$209,185	\$139,641	\$28,077	\$38,276	\$2,284	\$465	\$441
5635	Property Insurance	ad	\$127,642	\$78,597	\$17,657	\$29,784	\$1,015	\$300	\$289
5640	Injuries and Damages	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5645 5650	Employee Pensions and Benefits	ad ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Franchise Requirements Regulatory Expenses	ad	\$0 \$405,761	\$0 \$270,865	\$0 \$54,462	\$0 \$74.245	\$0 \$4,429	\$0 \$903	\$0 \$856
5660	General Advertising Expenses	ad	\$405,761 \$0	\$270,865 \$0	\$54,462 \$0	\$74,245 \$0	\$4,429 \$0	\$903 \$0	\$856 \$0
5665	Miscellaneous General Expenses	ad	\$311,683	\$208,064	\$41,835	\$57,031	\$3,402	\$693	\$658
5670	Rent	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	ad	\$741,040	\$494,681	\$99,464	\$135,593	\$8,089	\$1,649	\$1,564
5680	Electrical Safety Authority Fees	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685 5705	Independent Market Operator Fees and Penalties Amortization Expense - Property, Plant, and Equipment	cop dep	\$0 \$2.792.056	\$0 \$2.225.462	\$0 \$562.272	\$0 \$944.719	\$0 \$27.262	\$0 \$7.153	\$0 \$7,088
5710	Amortization of Limited Term Electric Plant	dep	\$3,783,956 \$0	\$2,335,462 \$0	\$562,273 \$0	\$844,718 \$0	\$27,263 \$0	\$7,153 \$0	\$7,088 \$0
5715	Amortization of Intangibles and Other Electric Plant	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5735	Amortization of Deferred Development Costs	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5740 6005	Amortization of Deferred Charges Interest on Long Term Debt	dep INT	\$0	\$0 \$1.467.675	\$0	\$0 \$560.340	\$0 \$17.595	\$0 \$5.060	\$0 \$5.043
6105	Taxes Other Than Income Taxes	ad	\$2,396,385 \$45,000	\$1,467,675 \$27,560	\$331,674 \$6,228	\$569,340 \$10,691	\$17,585 \$330	\$5,069 \$95	\$5,043 \$95
6110	Income Taxes	Input	\$333,200	\$204,070	\$46,117	\$79,163	\$2,445	\$705	\$701
6205-1 6210	Sub-account LEAP Funding	ad ad	\$24,000	\$16,021	\$3,221	\$4,391	\$262	\$53	\$51
6215	Life Insurance Penalties	ad ad	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
6225	Other Deductions	ad	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0
			**			• -		**	* -
		_	\$165,985,068	\$90,905,948	\$23,221,952	\$50,711,532	\$632,045	\$214,055	\$299,536
			-	\$165,985,068	-				

Grouping by Allocator		Total		Residential		GS <50	c	GS>50-Regular		Street Light		Sentinel		Unmetered Scattered Load	
1808	\$	1,085,499	\$	582,983	\$	147,839	\$	349,763	\$	3,440	\$	287	\$	1,188	
1815	\$	129,119	\$	69,345	\$	17,585	\$	41,604	\$	409	\$	34	\$	141	
1820	\$	139,035	\$	67,165	\$	22,554	\$	48,689	\$	606	\$	-	\$	22	
1830	\$	55,649	\$	35,513	\$	7,640	\$	11,492	\$	584	\$	226	\$	193	
1835	\$	542,905	\$	346,461	\$	74,538	\$	112,115	\$	5,702	\$	2,202	\$	1,887	
1840	\$	84,014	\$	53,887	\$	11,555	\$	16,607	\$	1,340	\$	336	\$	289	
1845	\$	150,016	\$	96,221	\$	20,632	\$	29,654	\$	2,393	\$	600	\$	515	
1850	\$	130,820	\$	84,559	\$	18,378	\$	26,122	\$	762	\$	537	\$	461	
1855	\$	148,165	\$	136,839	\$	9,069	\$	256	\$	1,852	\$	81	\$	68	
1860	\$	52,372	\$	37,702	\$	12,478	\$	2,192	\$	-	\$	-	\$	-	
1815-1855	\$	1,243,307	\$	804,964	\$	164,872	\$	252,859	\$	12,819	\$	4,147	\$	3,647	
1830 & 1835	\$	1,565,513	\$	998,187	\$	215,095	\$	324,080	\$	16,404	\$	6,325	\$	5,422	
1840 & 1845	\$	204,524	\$	130,906	\$	28,187	\$	40,687	\$	3,238	\$	810	\$	696	
BCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
BDHA	\$	261,613	\$	197,813	\$	37,332	\$	26,468	\$	-	\$	-	\$	-	
Break Out	-\$	26,462,478	-\$	16,624,387	-\$	3,784,849	-\$	5,637,368	-\$	264,464	-\$	79,766	-\$	71,644	
CCA	\$	180,004	\$	126,810	\$	14,592	\$	1,518	\$	34,323	\$	1,506	\$	1,255	
CDMPP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
CEN	\$	3,770,245	\$	1,723,869	\$	555,423	\$	1,469,662	\$	14,372	\$	1,257	\$	5,661	
CEN EWMP	\$	73,982,840	\$	33,835,500	\$	10,898,137	\$	28,831,532	\$	281,941	\$	24,665	\$	111,065	
CREV	-\$	17,133,055	-\$	9,748,401	-\$	2,806,494	-\$	4,036,944	-\$	473,531	-\$	31,796	-\$	35,889	
cwcs	\$	6,305,373	\$	5,823,369	\$	385,949	\$	10,910	\$	78,808	\$	3,457	\$	2,881	
CWMC	\$	5,315,952	\$	3,826,893	\$	1,266,519	\$	222,541	\$	-	\$	-	\$	-	
CWMR	\$	393,116	\$	291,126	\$	33,648	\$	68,342	\$	-	\$	-	\$	-	
CWNB	\$	896,847	\$	766,462	\$	96,731	\$	33,470	-\$	178	-\$	33	\$	394	
DCP	\$	18,462,102	\$	9,915,339	\$	2,514,429	\$	5,948,745	\$	58,505	\$	4,878	\$	20,207	
LPHA	-\$	259,000	-\$	191,107	-\$	37,107	-\$	30,786	\$	-	\$	-	\$	-	
LTNCP	\$	13,893,091	\$	8,980,218	\$	1,951,787	\$	2,774,155	\$	80,961	\$	57,059	\$	48,911	
NFA	-\$	3,048,005	-\$	1,927,861	-\$	418,982	-\$	651,885	-\$	29,465	-\$	10,524	-\$	9,288	
NFA ECC	\$	1,748,631	\$	1,076,735	\$	241,896	\$	408,029	\$	13,903	\$	4,103	\$	3,965	

Total	\$ 166,155,168	\$ 91,020,569	\$	23,244,699	\$ 50,741,609	\$ 633,966	\$ 214,432	\$ 299,892
TCP	\$ 15,205,486	\$ 8,166,326	\$	2,070,897	\$ 4,899,418	\$ 48,185	\$ 4,017	\$ 16,643
SNCP	\$ 4,870,086	3,302,372	•	682,871	\$ 475,675	\$ 378,136	\$ 16,587	\$ 14,445
PNCP	\$ 58,154,309	\$ 35,306,441	\$	8,242,922	\$ 13,924,165	\$ 318,305	\$ 194,344	\$ 168,133
O&M	\$ 4,087,073	\$ 2,728,322	\$	548,576	\$ 747,841	\$ 44,616	\$ 9,093	\$ 8,624

EB-2017-0071

Sheet O5 Details of Allocators by Class and Account Worksheet

Uniform System of Accounts - Detail Accounts

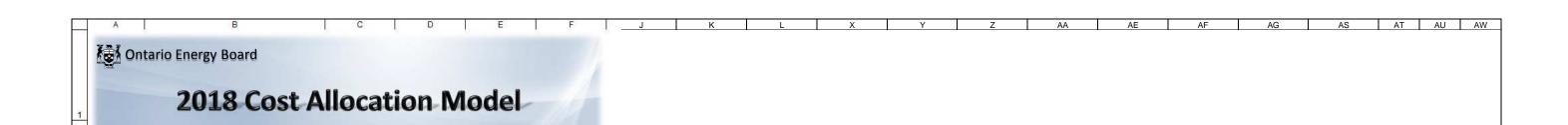
			Categorization	1		Related 2	3	7	8	9	Related	2	3	7	8	9		Miscellaneous 1	2	3	7	8	9	-	Plant and	2	3	7	8	٩	
USoA		Reclassified Asset Break Out includes Acc Dep	t - Adjusted TB Demand	Customer	Total Re	esidential GS <50	GS>50-Regular	Street Light		Inmetered Total - D	mand Residenti	al GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered To	otal - Customer	Residential	GS <50 (GS>50-Regular	Street Light	Sentinel	Unmetered	Total - Mis	Residential	GS <50	GS>50-Regular	Street Light		Jnmetered To	tal - A&G
Account 1565	Conservation and Demand Management	and Contributed Capital	\$0 \$0	\$0		\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	*0	\$0	¢n.	\$0	Scattered Load	¢n.	\$0	¢o.	\$0	\$0	en.	Scattered Load \$0	80	\$0	\$0	ŧn.	\$0	\$0	\$0	\$0 \$0
1608 1805	Expenditures and Recoveries Franchises and Consents Land	\$0 \$89,160 (\$89,160)	\$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 \$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
1805-1 1805-2 1806 1806-1	Land Station >50 kV Land Station <50 kV Land Rights Land Rights Station >50 kV	\$0 \$19,615 \$0 \$69,545 \$782,069 (\$782,069)	\$19,615 \$19,615 \$69,545 \$69,545 \$0 \$0 \$696,041 \$696,041	\$0 \$0 \$0	\$69,545 \$3 \$0	10,535 \$2,671 37,350 \$9,472 \$0 \$0 373,819 \$94,797	\$6,320 \$22,408 \$0 \$224,274	\$62 \$220 \$0 \$2,206	\$5 \$18 \$0 \$184	\$21 \$19,6 \$76 \$69,5 \$0 \$0 \$762 \$696,1	45 \$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 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0
1806-2 1808 1808-1	Land Rights Station > 50 kV Buildings and Fixtures Buildings and Fixtures > 50 kV	\$0 \$696,041 \$0 \$86,028 \$25,058,641 (\$25,058,641) \$0 \$6,765,833	\$696,041 \$696,041 \$86,028 \$86,028 \$0 \$0 \$6,765,833 \$6,765,833	\$0 \$0 \$0	\$86,028 \$4 \$0	373,619 \$94,797 46,202 \$11,716 \$0 \$0 .633.688 \$921.466	\$27,719 \$0	\$2,206 \$273 \$0 \$21,440	\$23 \$0	\$762 \$696, \$94 \$86,0 \$0 \$0 \$7.405 \$6.765	28 \$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 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0
1808-2 1810 1810-1	Buildings and Fixtures < 50 KV Leasehold Improvements Leasehold Improvements >50 kV	\$0 \$18,292,808 \$0 \$0 \$0 \$0	\$18,292,808 \$18,292,808 \$0 \$0 \$0 \$0			,824,417 \$2,491,372 \$0 \$0 \$0 \$0		\$57,969 \$0 \$0		\$20,022 \$18,292 \$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	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 (\$0) \$0 \$0 \$0 \$0
1810-2 1815	Leasehold Improvements <50 kV Transformer Station Equipment - Normally Primary above 50 kV	\$0 \$0 \$7,723,996 \$0	\$0 \$0 \$7,723,996 \$7,723,996	\$0 \$0	\$0 \$7,723,996 \$4,	\$0 \$0 ,148,284 \$1,051,963	\$0 3 \$2,488,778	\$0 \$24,477	\$0 \$2,041	\$0 \$0 \$8,454 \$7,723	\$0 996 \$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)
1820	Distribution Station Equipment - Normally Primary below 50 kV Distribution Station Equipment - Normally	\$10,773,659 (\$10,773,659) \$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	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0
1820-1	Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0 \$10,773,659	\$10,773,659 \$10,773,659			,204,515 \$1,747,694		\$46,921	\$0	\$1,698 \$10,773	.659 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
1820-3 1825	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) Storage Battery Equipment	\$0 \$0 \$13,722 (\$13,722)	\$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	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0
1825-1 1825-2 1830	Storage Battery Equipment - 50 kV Storage Battery Equipment -50 kV Poles, Towers and Fixtures Poles, Towers and Fixtures - Subtransmission	\$0 \$0 \$0 \$13,722 \$20,205,939 (\$20,205,939)	\$0 \$0 \$13,722 \$13,722 \$0 \$0	\$0 \$0 \$0	\$0	\$0 \$0 \$7,370 \$1,869 \$0 \$0	\$4,421 \$0	\$43 \$0	\$0 \$4 \$0	\$0 \$0 \$15 \$13,7 \$0 \$0	22 \$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 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0
1830-3 1830-4 1830-5	Bulk Delivery Poles, Towers and Fixtures - Primary Poles, Towers and Fixtures - Secondary	\$0 \$0 \$0 \$18,864,265 \$0 \$1,341,674	\$0 \$0 \$18,864,265 \$11,318,559 \$1,341,674 \$805,005			\$0 \$0 ,467,744 \$1,836,087 524,892 \$150,613		\$0 \$49,294 \$0	\$0 \$0 \$0	\$0 \$0 \$1,784 \$11,318 \$171 \$805,			\$0 \$78,032 \$1,717	\$0 \$58,755 \$104,174	\$0 \$77,377 \$4,570	\$0 \$64,480 \$3,808	\$0 \$7,545,706 \$536,670	\$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)
1835 1835-3	Overhead Conductors and Devices Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$13,566,731 (\$13,566,731) \$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	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0
1835-4 1835-5	Overhead Conductors and Devices - Primary Overhead Conductors and Devices - Secondary	\$0 \$12,665,900 \$0 \$900,831	\$12,665,900 \$7,599,540 \$900,831 \$540,499	\$360,332	\$900,831 \$3	,671,169 \$1,232,791 352,424 \$101,125	\$86,834	\$33,097 \$0	\$0	\$1,198 \$7,599 \$115 \$540,	99 \$258,423	\$25,187	\$52,393 \$1,153	\$39,449 \$69,945	\$51,952 \$3,068	\$2,557	\$5,066,360 \$360,332	\$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)
1840 1840-3 1840-4	Underground Conduit Underground Conduit - Bulk Delivery Underground Conduit - Primary	\$4,639,394 (\$4,639,394) \$0 \$0 \$0 \$3,979,672	\$0 \$0 \$0 \$0 \$3,979,672 \$2,387,803			\$0 \$0 \$0 \$0 ,153,495 \$387,347		\$0 \$0 \$10,399	\$0 \$0 \$0	\$0 \$0 \$0 \$0 \$376 \$2,387			\$0 \$0 \$16,462	\$0 \$0 \$12,395	\$0 \$0 \$16,324		\$0 \$0 \$1,591,869	\$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)
1840-5 1845 1845-3	Underground Conduit - Secondary Underground Conductors and Devices Underground Conductors and Devices - Bulk Delivery	\$0 \$659,722 \$13,838,672 (\$13,838,672) \$0 \$0	\$659,722 \$395,833 \$0 \$0 \$0 \$0	\$263,889 \$0 \$0	\$0	258,097 \$74,059 \$0 \$0 \$0 \$0	\$63,593 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$84 \$395, \$0 \$0 \$0 \$0	33 \$189,255 \$0 \$0	\$18,446 \$0 \$0	\$844 \$0 \$0	\$51,224 \$0 \$0	\$2,247 \$0 \$0	\$1,872 \$0 \$0	\$263,889 \$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
1845-4	Underground Conductors and Devices - Primary Underground Conductors and Devices -	\$0 \$11,870,813	\$11,870,813 \$7,122,488			,440,716 \$1,155,404		\$31,020	\$0	\$1,123 \$7,122			\$49,104	\$36,973	\$48,691		\$4,748,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
1845-5 1850 1855	Secondary Line Transformers Services	\$0 \$1,967,859 \$13,893,091 \$0 \$6,305,373 \$0	\$1,967,859 \$1,180,715 \$13,893,091 \$8,335,855 \$6,305,373 \$0	\$5,557,236		769,869 \$220,907 ,174,385 \$1,398,768 \$0 \$0		\$0 \$37,634 \$0	\$0 \$0 \$0	\$251 \$1,180 \$1,362 \$8,335 \$0 \$0		3 \$553,019	\$2,518 \$50,450 \$10,910	\$152,794 \$43,327 \$78,808	\$6,702 \$57,059 \$3,457	\$5,585 \$47,549 \$2,881	\$787,144 \$5,557,236 \$6,305,373	\$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
1860 1905 1906	Meters Land Land Rights	\$4,911,585 \$0 \$0 \$0 \$0 \$0	\$4,911,585 \$0 \$0 \$0 \$0 \$0	\$4,911,585 \$0 \$0	\$4,911,585 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$3,535,79 \$0 \$0	4 \$1,170,179 \$0 \$0	\$205,613 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$4,911,585 \$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
1908 1910 1915	Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment	\$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 \$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 \$0
1925 1930 1935	Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment	\$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 \$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
1940 1945 1950	Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment	\$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 \$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 \$0
1955 1960 1970	Communication Equipment Miscellaneous Equipment Load Management Controls - Customer	\$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 \$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
1975	Premises Load Management Controls - Utility Premises	\$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
1980 1990 1995 2005	System Supervisory Equipment Other Tangible Property Contributions and Grants - Credit Property Under Capital Leases	\$1,615,556 \$0 \$0 \$0 (\$14,474,270) \$0 \$0	\$1,615,556 \$0 \$0 \$0 (\$14,474,270) \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 (\$4,	\$0 \$0 \$0 \$0 i,314,304) (\$1,423,04) \$0 \$0	\$0 \$0 2) (\$2,875,657)	\$0 \$0 (\$34,151) \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0 (\$1,408) (\$8,648	\$0 \$0 562) (\$4,944,11 \$0	\$0 \$0 8) (\$571,461) \$0	\$0 \$0 (\$58,293) \$0	\$0 \$0 (\$145,158)	\$0 \$0 (\$58,188) \$0	\$0 \$0 (\$48,490) \$0	\$0 \$0 (\$5,825,708) \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0	\$0 \$0	\$994,793 \$0 \$0	\$223,487 \$0 \$0	\$376,977 \$0 \$0	\$12,845 \$0 \$0	\$3,791 \$0 \$0		\$0 \$0 \$0 \$0 \$0 (\$0) \$0 \$0
2010 2105	Electric Plant Purchased or Sold Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	\$0 \$0 (\$15,772,166)	\$0 \$0 (\$15,772,166)	\$0	\$0 \$0 \$0 (\$4,	\$0 \$0 \$0 \$0 i,974,265) (\$1,474,42	\$0 \$0 5) (\$3,194,030)	\$0 \$0 (\$35,907)	\$0 \$0 (\$1,109)	\$0 \$0 (\$5,480) (\$9,685	\$0	\$0	\$0 \$0 (\$103,645)	\$0 (\$67,978)	\$0 \$0 (\$25,104)	\$0	\$0 \$0 (\$5,013,586)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0 (\$660,933)	\$0 \$0 (\$148,483)	\$0 \$0 (\$250,461)	\$0 \$0 (\$8,534)	\$0 \$0 (\$2,519)	\$0 \$0 (\$2,434) (\$1	\$0 \$0 ,073,363) (\$2)
2120 3046	Accumulated Amortization of Electric Utility Plant - Intangibles Balance Transferred From Income	\$0 (\$3,596,376)	\$0 (\$3,596,376) \$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	(\$2,202,613)	(\$497,760)	(\$854,437)	(\$26,390)	(\$7,608)	(\$7,568)	(\$3,596,376)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0 \$0 \$0
4080 4082	blank row Distribution Services Revenue Retail Services Revenues	(\$17,012,055) (\$23,500)	(\$17,012,055) \$0 (\$23,500) \$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 (\$15,669)	\$0 (\$3,156)	\$0 (\$4,318)	\$0 (\$255)	\$0 (\$52)	\$0 (\$50)	\$0 (\$23,500)	(\$9,663,158) \$0	(\$2,796,685) \$0	(\$4,035,923) \$0	(\$450,459) \$0	(\$30,784) \$0	(\$35,045) (\$17 \$0	7,012,055)
4084 4086	Service Transaction Requests (STR) Revenues SSS Admin Charge Electric Services Incidental to Energy Sales	(\$300) (\$121,000)	(\$300) \$0 (\$121,000) \$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) (\$85,243)	(\$40) (\$9,809)	(\$55) (\$1,021)	(\$3) (\$23,072)	(\$1) (\$1,012)	(\$1) (\$843)	(\$300) (\$121,000)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 (\$0) \$0 \$0
4205 4210 4215	Interdepartmental Rents Rent from Electric Property Other Utility Operating Income	\$0 \$0 (\$2,093,714) \$0	\$0 \$0 \$0 \$0 (\$2,093,714) \$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 \$0 (\$1,336,127) \$0	\$0 \$0 (\$287,454) \$0	\$0 \$0 (\$432,373) \$0	\$0 \$0 (\$21,990)	\$0 (\$8,491) \$0	\$0 \$0 (\$7,279) \$0	\$0 \$0 (\$2,093,714) \$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
4220 4225 4235	Other Electric Revenues Late Payment Charges Miscellaneous Service Revenues	\$0 (\$259,000) (\$170,100)	\$0 \$0 (\$259,000) \$0 (\$170,100) \$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 (\$191,107) \$0	\$0 (\$37,107) \$0	\$0 (\$30,786) \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 (\$259,000) \$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
4235-1 4235-90 4240	Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds	\$0 (\$170,100) \$0	\$0 \$0 (\$170,100) \$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 (\$113,417) \$0	\$0 (\$22,842) \$0	\$0 (\$31,255) \$0	\$0 (\$1,849) \$0	\$0 (\$379) \$0	\$0 (\$359) \$0	\$0 (\$170,100) \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0		\$0 \$0 \$0 \$0 \$0
4245 4305	Government Assistance Directly Credited to Income Regulatory Debits	\$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 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0 \$0 \$0 \$0 \$0
4310 4315	Regulatory Credits Revenues from Electric Plant Leased to Others	\$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	\$0 \$0	\$0	\$0	\$0 SO
4320 4325 4330	Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc.	\$0 (\$100,000) \$7,500	\$0 \$0 (\$100,000) \$0 \$7,500 \$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 (\$66,755) \$5,001	\$0 (\$13,422) \$1,007	\$0 (\$18,298) \$1,378	\$0 (\$1,092) \$82	\$0 (\$222) \$17	\$0 (\$211) \$16	\$0 (\$100,000) \$7,500	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0	\$0 \$0 \$0 \$0 \$0 \$0
4335 4340	Jobbing, Etc. Profits and Losses from Financial Instrument Hedges Profits and Losses from Financial Instrument	\$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
4345	Investments Gains from Disposition of Future Use Utility Plant	\$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	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0
4350 4355	Losses from Disposition of Future Use Utility Plant Gain on Disposition of Utility and Other	\$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 \$n	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$n	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$n	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0
4360	Property Loss on Disposition of Utility and Other Property Color from Disposition of Allowances for	\$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
4365	Gains from Disposition of Allowances for Emission Losses from Disposition of Allowances for Emission	\$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	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0 \$0 \$0
4375 4380 4390	Emission Revenues from Non-Utility Operations Expenses of Non-Utility Operations Miscellaneous Non-Operating Income	(\$1,537,447) \$1,537,447 (\$20,000)	(\$1,537,447) \$0 \$1,537,447 \$0 (\$20,000) \$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	(\$1,026,322) \$1,025,116 (\$13,335)	(\$206,359) \$206,454 (\$2,686)	(\$281,318) \$282,496 (\$3,675)	(\$16,783) \$16,712 (\$217)	(\$3,421) \$3,422 (\$45)	(\$3,244) \$3,247	(\$1,537,447) \$1,537,447 (\$20,000)	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0		\$0 \$0 \$0 \$0 \$0 \$0
4395	Rate-Payer Benefit Including Interest	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$42) \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0

4398 Foreign Exchange Gains and Losses, Includin Amortization 4405 Interest and Dividend Income	ng \$0 (\$20,000)	\$0 \$0 (\$20,000) \$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 (\$13,335)	\$0 (\$2,686)	\$0 (\$3,675)	\$0 \$0 (\$217) (\$45)	\$0 (\$42)	\$0 (\$20,000)	\$0 \$ \$0 \$	60 \$0 60 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4415 Equity in Earnings of Subsidiary Companies 4705 Power Purchased	\$0 \$71,392,207	\$0 \$0 \$71,392,207 \$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 \$ \$32,642,655 \$10,5	0 \$0 17,327 \$27,829,07		\$0 \$23,807	\$0 \$107,203	\$0 \$71,392,207
4708 Charges-WMS 4710 Cost of Power Adjustments	\$2,373,861 \$0	\$2,373,861 \$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	\$1,085,400 \$349 \$0 \$		\$9,049 \$0	\$792 \$0	\$3,565 \$0	\$2,373,861 \$0
4712 Charges-One-Time 4714 Charges-NW 4715 System Control and Load Dispatching	\$0 \$3,770,245	\$0 \$0 \$3,770,245 \$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 \$ \$1,723,869 \$556	i0 \$0 5,423 \$1,469,662	\$0 2 \$14,372	\$0 \$1,257	\$0 \$5,661	\$0 \$3,770,245
4716 Charges-CN	\$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	\$0 \$ \$0 \$	io \$0 io \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4730 Rural Rate Assistance Expense 4750 Charges-LV 4751 Charges-Smart Metering Entity	\$197,822 \$0	\$197,822 \$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	\$90,450 \$29 \$0 \$,143 \$77,112 i0 \$0	\$754 \$0	\$66 \$0	\$297 \$0	\$197,822 \$0
5005 Operation Supervision and Engineering	\$18,950 \$646,625	\$18,950 \$0 \$646,625 \$387,975	\$18,950 \$258,650	\$18,950 \$646,625	\$0 \$0 \$194,482 \$62,389	\$0 \$129,427	\$0 \$1,553	\$0 \$0 \$14 \$111	\$0 \$387,975	\$224,168 \$23	1,956 \$0 3,358 \$2,081	\$0 \$5,114	\$0 \$2,143	\$1,786 \$	\$18,950 \$0 258,650 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$	iO \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5010 Load Dispatching 5012 Station Buildings and Fixtures Expense	\$214,485 \$862,399	\$214,485 \$128,691 \$862,399 \$862,399	\$0	\$862,399	\$64,509 \$20,694 \$463,164 \$117,454	\$42,931 \$277,877		\$5 \$37 228 \$944	\$128,691 \$862,399	\$74,356 \$7 \$0	7,748 \$690 \$0 \$0	\$1,696 \$0	\$711 \$0	\$592 \$0	\$85,794 \$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$ \$0 \$	i0 \$0 i0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5014 Transformer Station Equipment - Operation Labour 5015 Transformer Station Equipment - Operation	\$45,431	\$45,431 \$45,431	\$0	\$45,431	\$24,399 \$6,187	\$14,638	\$144	\$12 \$50	\$45,431	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$	0 \$0	\$0	\$0	\$0	\$0
Supplies and Expenses 5016 Distribution Station Equipment - Operation	\$18,313	\$18,313 \$18,313	\$0		\$9,835 \$2,494	\$5,901		\$5 \$20	\$18,313	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$	0 \$0	\$0	\$0	\$0	\$0
Labour Distribution Station Equipment - Operation	\$71,890	\$71,890 \$71,890			\$34,728 \$11,662	\$25,175	\$313	\$0 \$11	\$71,890	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$	60 \$0	\$0	\$0	\$0	\$0
Supplies and Expenses Overhead Distribution Lines and Feeders -	\$15,732	\$15,732 \$15,732	\$0		\$7,600 \$2,552	\$5,509	\$69	\$0 \$2	\$15,732	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$	io \$0	\$0	\$0	\$0	\$0
Operation Labour 5025 Overhead Distribution Lines & Feeders -	\$557,767	\$557,767 \$334,660			\$165,421 \$54,841	\$112,983	\$1,361	\$0 \$54	\$334,660		1,737 \$2,201	\$4,498	\$2,262		223,107 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$	io \$0	\$0	\$0	\$0	\$0
Operation Supplies and Expenses Overhead Subtransmission Feeders -	\$301,284	\$301,284 \$180,770	\$120,514		\$89,354 \$29,623	\$61,029	\$735	\$0 \$29	\$180,770		1,741 \$1,189	\$2,429	\$1,222		120,514 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$	iO \$0	\$0	\$0	\$0	\$0
Operation 5035	\$5,999	\$5,999 \$5,999	\$0	\$5,999	\$2,965 \$983	\$2,025	\$24	\$0 \$1	\$5,999	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$	iO \$0	\$0	\$0	\$0	\$0
Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders -		\$978 \$587 \$170,327 \$102,196	\$391 \$68.131	\$978 \$170.327	\$294 \$98 \$51,824 \$16,940	\$192 \$33.034	\$3 \$382	\$0 \$0 \$0 \$17	\$587 \$102,196		\$39 \$4 3.486 \$635	\$3 \$2.336	\$4 \$682		\$391 \$0 \$68.131 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$	0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
Operation Labour 5045 Underground Distribution Lines & Feeders -	\$170,327	\$170,327 \$102,196					\$302		\$102,196		1,222 \$120		\$128		\$12.835 \$0	\$0 \$0	\$0	\$0 \$0 \$0 \$0	\$0	\$0		10 \$0	\$0			
Operation Supplies & Expenses 5050 Underground Subtransmission Feeders -	\$32,088 \$2,057	\$32,088 \$19,253 \$2,057 \$2,057	\$12,835 \$0		\$9,763 \$3,191 \$1,043 \$341	\$6,223 \$665	\$72 \$8	\$0 \$3 •n •n	\$19,253 \$2,057	\$10,818 \$1	sn en	\$440	\$128 \$0	\$107	\$12,835 \$0 \$0 \$0	\$U ¢o	en en	\$0 \$0	\$0	\$0 \$0	\$0 \$	n \$0	80	\$0 \$0	\$0 \$0	\$0 \$0
Operation 5055 Underground Distribution Transformers -	\$2,057 \$8.279	\$2,057 \$2,057 \$8,279 \$4,967	\$0 \$3.312	\$2,057	\$1,043 \$341 \$2,488 \$834	\$665 \$1.623	\$8	su su so si	\$2,057 \$4.967		330 \$30	\$0	\$0 \$34	\$0	\$0 \$0 \$3,312 \$0	\$0 \$0	en	\$0 \$0	\$0	\$0 \$0	\$0 \$	io \$0 in \$0	en en	\$0	\$0 \$0	\$0 \$0
Operation 5065 Meter Expense	\$404,367	\$404,367 \$0	\$404,367	\$404,367	\$0 \$0	\$0	\$0	\$0 \$0	\$4,967	\$291,099 \$96	6,340 \$16,928	\$0	\$0	\$0 \$	404,367 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$	0 \$0	\$0	\$0	\$0	\$0
5070 Customer Premises - Operation Labour 5075	\$152,988 \$27,016	\$152,988 \$0 \$27,016 \$0	\$152,988 \$27,016	\$152,988 \$27.016	\$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0		2,402 \$1,290 2.190 \$228	\$29,171 \$5.151	\$1,280 \$226		152,988 \$0 \$27.016 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$n	\$0 \$0	\$0 \$0	\$0 \$	i0 \$0 i0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Customer Premises - Materials and Expenses 5085 Miscellaneous Distribution Expense	\$382,197	\$382,197 \$229,318	\$152,879	\$382,197	\$114,951 \$36,876	\$76,500	\$918	\$8 \$66	\$229,318	\$132,498 \$13	3,806 \$1,230		\$1,267	\$1,056 \$	152,879 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$	0 \$0	\$0	\$0	\$0	\$0
5090 Underground Distribution Lines and Feeders - Rental Paid 5095 Overhead Distribution Lines and Feeders -	\$32	\$52 \$31	\$21	\$52	\$16 \$5	\$10	\$0	\$0 \$0	\$31		\$2 \$0	\$1	\$0		\$21 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$	0 \$0	\$0	\$0	\$0	\$0
5095 Overhead Distribution Lines and Feeders - Rental Paid 5096 Other Rent	\$8,462 \$97,320	\$8,462 \$5,077 \$97,320 \$0	\$3,385 \$0	\$8,462 \$0	\$2,510 \$832 \$0 \$0	\$1,714 \$0	\$21 \$0	\$0 \$1 \$0 \$0	\$5,077 \$0	\$2,890 \$ \$0	330 \$33 \$n \$n	\$68 \$0	\$34 \$n	\$29 \$0	\$3,385 \$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$n	\$0 \$ \$64,966 \$13	0 \$0 ,063 \$17,807	\$0 \$1,062	\$0 \$217	\$0 \$205	\$0 \$97,320
5105 Maintenance Supervision and Engineering 5110 Maintenance of Buildings and Fixtures -	\$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
Distribution Stations 5112	\$223,100	\$223,100 \$223,100	\$0		\$119,819 \$30,385	\$71,886		\$59 \$244	\$223,100	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$	iO \$0	\$0	\$0	\$0	\$0
Maintenance of Transformer Station Equipmer 5114		\$65,375 \$65,375	\$0		\$35,111 \$8,904	\$21,065		\$17 \$72	\$65,375	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$	io \$0	\$0	\$0	\$0	\$0
Maintenance of Distribution Station Equipment 5120 Maintenance of Poles, Towers and Fixtures	\$51,413 \$55,649	\$51,413 \$51,413 \$55.649 \$33,389	\$0 \$22.260		\$24,836 \$8,340 \$16.504 \$5.472	\$18,004 \$11,272	\$224 \$136	\$0 \$8 \$0 \$5	\$51,413 \$33,389	\$0 : \$19.009 \$2	\$0 \$0 2,169 \$220	\$0 \$449	\$0 \$226	\$0 \$188	\$0 \$0 \$22,260 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$	iO \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5125 Maintenance of Overhead Conductors and Devices	\$542,905	\$542,905 \$325,743			\$161,014 \$53,380	\$109,972	\$1,324	\$0 \$53	\$325,743		1,158 \$2,143	\$4,378	\$2,202	\$1,835 \$	217,162 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$	0 \$0	\$0	\$0	\$0	\$0
5130 Maintenance of Overhead Services 5135 Overhead Distribution Lines and Feeders -	\$77,348 \$692,001	\$77,348 \$0 \$692,001 \$415,201	\$77,348 \$276,800	\$77,348 \$692,001	\$0 \$0 \$205,232 \$68,039	\$0 \$140,174	\$0 \$1.688	\$0 \$0 \$0 \$67	\$0 \$415,201		1,734 \$134 6,968 \$2,731	\$967 \$5,580	\$42 \$2,806		\$77,348 \$0 276,800 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0 \$	0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
Right of Way 5145 Maintenance of Underground Conduit	\$84,014	\$84,014 \$50,408			\$25,562 \$8,356	\$16,294	\$1,000	\$0 \$8	\$50,408		3,199 \$313	\$1,152	\$2,806		\$33,606 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$	io \$0	\$0	\$0	\$0	\$0
5150 Maintenance of Underground Conductors and Devices	\$150,010	\$150,016 \$90,010	\$60,006		\$45,644 \$14,920	\$29,095	\$336	\$0 \$15	\$90,010		5,712 \$560	\$2,057	\$600		\$60,006 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$	0 \$0	\$0	\$0	\$0	\$0
5155 Maintenance of Underground Services 5160 Maintenance of Line Transformers	\$70,817 \$121,563	\$70,817 \$0 \$121,563 \$72,938	\$70,817 \$48,625		\$0 \$0 \$36,525 \$12,239	\$0 \$23,832	\$0 \$329	\$0 \$0 \$0 \$12	\$0 \$72,938	\$42,050 \$4	1,335 \$123 1,839 \$441	\$885 \$379	\$39 \$499	\$416	\$70,817 \$0 \$48,625 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$ \$0 \$	io \$0 io \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5175 Maintenance of Meters 5305 Supervision	\$52,372 \$5,147	\$52,372 \$0 \$5,147 \$0	\$52,372 \$5,147	\$52,372 \$5,147	\$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0	\$4,374 \$	2,478 \$2,192 i559 \$212	\$0 \$0	\$0 \$0	\$2	\$52,372 \$0 \$5,147 \$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
5310 Meter Reading Expense 5315 Customer Billing	\$393,116 \$564,191	\$393,116 \$0 \$564,191 \$0	\$393,116 \$564,191	\$393,116 \$564,191	\$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0	\$479,428 \$6	3,648 \$68,342 1,238 \$23,191		\$0 \$12	\$272 \$	393,116 \$0 564,191 \$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
5320 Collecting 5325 Collecting- Cash Over and Short 5330 Collection Charges	\$351,309 \$0	\$351,309 \$0 \$0 \$0	\$351,309 \$0	\$351,309 \$0	\$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0	\$298,529 \$38 \$0	8,131 \$14,441 \$0 \$0	\$31 \$0	\$8 \$0	\$170 \$ \$0	351,309 \$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0	io \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0
5335 Bad Debt Expense	\$261,613	\$261,613 \$0	\$261,613	\$261,613	\$0 \$0	\$0	\$0	\$0 \$0	\$0		7,332 \$26,468	\$0	\$0	\$0 \$	261,613 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$	0 \$0	\$0	\$0	\$0	\$0
Miscellaneous Customer Accounts Expenses 5405 Supervision	\$0 \$62,061	\$0 \$0 \$62,061	\$0	\$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$n \$n	\$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 \$ \$41,429 \$8,	0 \$0 330 \$11,356	\$0 \$677	\$0 \$138	\$0 \$131	\$0 \$62,061
5410 Community Relations - Sundry 5415 Energy Conservation	\$551,305 \$0	\$551,305 \$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	\$368,023 \$73 \$0 \$,997 \$100,876 i0 \$0	\$6,018 \$0	\$1,227 \$0	\$1,163 \$0	\$551,305 \$0
5420 Community Safety Program 5425 Miscellaneous Customer Service and	\$5,433 \$0	\$5,433		\$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	\$3,345 \$7 \$0 \$		\$43	\$13 \$0	\$12 \$0	\$5,433
Informational Expenses 5505 Supervision	\$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 \$	io \$0	\$0	\$0	\$0	\$0 \$0
5510 Demonstrating and Selling Expense 5515 Advertising Expense	\$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 \$	io \$0 io \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5520 Miscellaneous Sales Expense 5605 Executive Salaries and Expenses	\$0 \$477,432	\$0 \$477,432		\$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 \$ \$318,709 \$64		\$0 \$5,212	\$0 \$1,062	\$0 \$1,007	\$0 \$477,432
5610 Management Salaries and Expenses 5615	\$454,031 \$379,211	\$454,031 \$379,211		\$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	\$303,088 \$60 \$253,142 \$50	,941 \$83,077 ,899 \$69,387		\$1,010 \$844		\$454,031 \$379,211
General Administrative Salaries and Expenses 5620 Office Supplies and Expenses 5625 Administrative Expense Transferred Credit	\$ \$374,044 \$0	\$374,044		\$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	\$249,693 \$50 \$0 \$,205 \$68,442		\$832		\$374,044 \$0
5630 Outside Services Employed 5635 Property Insurance	\$209,185 \$127,642	\$209,185 \$127,642		\$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$n	\$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	\$139,641 \$28 \$78,597 \$17	,077 \$38,276		\$465 \$300	\$441 \$289	\$0 \$209,185 \$127,642
5640 Injuries and Damages 5645 Employee Pensions and Benefits	\$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 \$n	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$ \$0 \$	i0 \$0 i0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5650 Franchise Requirements 5655 Regulatory Expenses	\$0 \$405,761	\$0 \$405,761		\$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 \$ \$270,865 \$54	0 \$0 ,462 \$74,245	\$0 \$4,429	\$0 \$903	\$0 \$856	\$0 \$405,761
5660 General Advertising Expenses 5665 Miscellaneous General Expenses	\$0 \$311,683	\$0 \$311,683		\$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 \$ \$208,064 \$41	0 \$0	\$0	\$0 \$693	\$0	\$0 \$311,683
5670 Rent 5675 Maintenance of General Plant	\$0 \$741,040	\$0 \$741,040		\$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 \$ \$494,681 \$99		\$0 \$8,089	\$0 \$1,649	\$0 \$1,564	\$0 \$741,040
5680 Electrical Safety Authority Fees 5685 Independent Market Operator Fees and	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$n	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$n	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$	i0 \$0 i0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5705 Amortization Expense - Property, Plant, and		\$0 \$3,783,956			\$1,186,075 \$353,742	\$763,837	\$8,641	251 \$1,261	\$2,313,807		75,133 \$24,544	\$16,702	\$6,335		,228,717	40		30			\$148,664 \$33	,398 \$56,336	\$1,920	\$567		\$241,432
5710 Equipment 5710 Ameritation of Limited Term Electric Plant 5715 Ameritation of Intensibles and Other Florida	\$0	\$0 \$0		\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0						\$0 \$	io \$0	\$0	\$0	\$0	\$0
5715 Amortization of Intangibles and Other Electric Plant 5720 Amortization of Electric Plant Acquisition	- 40	\$0 \$0		\$0	\$0 \$0	\$0		\$0 \$0	\$0		\$0 \$0	\$0	\$0	\$0	\$0						\$0 \$	60 \$0	\$0	\$0	\$0	\$0
Amortization of Electric Mant Acquisition Adjustments Amortization of Unrecovered Plant and	-	\$0 \$0		\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0						\$0 \$	-	\$0	\$0	\$0	\$0
Regulatory Study Costs Amortization of Deferred Development Costs	\$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
5740 Amortization of Deferred Charges 6005 Interest on Long Term Debt	\$0 \$2,396,385	\$0 \$2,396,385			\$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 \$ \$1,467,675 \$33	io \$0 1,674 \$569,340	\$0 \$17,585	\$0 \$5,069	\$0 \$5,043	\$0 \$2,396,385
6105 Taxes Other Than Income Taxes 6110 Income Taxes	\$45,000 \$333,200	\$45,000 \$0 \$333,200	\$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	\$27,560 \$6, \$204,070 \$46	228 \$10,691 ,117 \$79,163	\$330 \$2,445	\$95 \$705	\$95 \$701	\$45,000 \$333,200
6205-1 Sub-account LEAP funding 6210 Life Insurance	\$24,000 \$0	\$24,000 \$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	\$16,021 \$3, \$0 \$	221 \$4,391	\$262 \$0	\$53 \$0	\$51 \$0	\$24,000 \$0
6215 Penalties 6225 Other Deductions	\$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	\$0 \$ \$0 \$	0 \$0 0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	\$165,814,966	\$0 \$165,814,966 \$87,870,46	\$41,641,200	\$129,511,667 \$3 O5 Summary O \$165,985,068 \$1	36,906,073 \$10,924,429	\$23,702,684	\$267,710 \$	1,384 \$41,216	\$71,850,497	\$27,162,571 \$3,4	59,057 \$499,972	\$521,295	\$211,255	\$176,473 \$3	2,030,623 (\$4,034,	006) (\$875,860)	(\$1,377,336)	(\$75,076) (\$17.	836) (\$16,376	(\$6,396,490)	\$30,871,309 \$9	9,714,325 \$27,886,	,211 (\$81,882	2) \$12,252	\$98,223	\$68,500,438 (\$170
		\$16,019,97	ru \$9,610,577	\$165,985,068 \$1 (\$170,102) \$165,814,966	165,985,068																					
		(\$0)		\$165,814,966																						

Grouping by Allocator	Adjusted TB	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Unmetered Scattered Load	Embedded Back-u Distributor	p/Standby Power	GS <50	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Unmetered Scattered Load	Embedded Back- Distributor	up/Standby Power	GS <50	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Unmetered Scattered Load	Embedded Bad Distributor	ck-up/Standby Power	GS <50 GS×	50-Regular	GS> 50-TOU	GS >50- Intermediate	Unmetered Scattered Load	Embedded Back Distributor	-up/Standby Power
1808	\$ 1,085,499.00 \$	1,085,499.00 \$	- \$	1,085,499.00 \$	582,982.93 \$	147,838.54 \$	349,762.80 \$	- \$	- \$	1,188.09 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
1815	\$ 129,119.00 \$	129,119.00 \$	- \$	129,119.00 \$	69,345.22 \$	17,585.24 \$	41,603.93 \$	- \$	- \$	141.32 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
1820	\$ 139,035.00 \$	139,035.00 \$	- \$	139,035.00 \$	67,164.72 \$	22,554.14 \$	48,688.70 \$	- \$	- \$	21.92 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
1830	\$ 55,649.00 \$	33,389.40 \$	22,259.60 \$	55,649.00 \$	16,504.27 \$	5,471.55 \$	11,272.43 \$	- \$	- \$	5.39 \$	- \$	- \$	2,168.72 \$	219.64 \$	- \$	- \$	188.07 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
1835	\$ 542,905.00 \$	325,743.00 \$	217,162.00 \$	542,905.00 \$	161,013.66 \$	53,379.84 \$	109,972.49 \$	- \$	- \$	52.54 \$	- \$	- \$	21,157.77 \$	2,142.75 \$	- \$	- \$	1,834.82 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
1840	\$ 84,014.00 \$	50,408.40 \$	33,605.60 \$	84,014.00 \$	25,562.28 \$	8,355.53 \$	16,293.93 \$	- \$	- \$	8.34 \$	- \$	- \$	3,199.03 \$	313.39 \$	- \$	- \$	280.24 \$	- \$	- \$	- \$	- \$	- \$	- S	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
1845	\$ 150,016.00 \$	90,009.60 \$	60,006.40 \$	150,016.00 \$	45,644.19 \$	14,919.69 \$	29,094.55 \$	- \$	- \$	14.89 \$	- \$	- \$	5,712.21 \$	559.60 \$	- \$	- \$	500.41 \$	- \$	- \$	- \$	- \$	- \$	- S	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
1850	\$ 130,820.00 \$	78,492.00 \$	52,328.00 \$	130,820.00 \$	39,306.81 \$	13,171.07 \$	25,646.92 \$	- \$	- \$	12.83 \$	- \$	- \$	5,207.33 \$	475.05 \$	- \$	- \$	447.73 \$	- \$	- \$	- \$	- \$	- \$	- S	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
1855	\$ 148,165.00 \$	- S	148,165.00 \$	148,165.00 \$	- \$	- \$	- \$	- \$	- \$	- S	- \$	- \$	9,069.10 \$	256.37 \$	- \$	- \$	67.69 \$	- \$	- \$	- \$	- \$	- \$	- S	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
1860	\$ 52,372.00 \$	- \$	52,372.00 \$	52,372.00 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	12,477.56 \$	2,192.44 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
1815-1855	\$ 1,243,307.00 \$	745,984.20 \$	497,322.80 \$	1,243,307.00 \$	373,942.23 \$	119,959.94 \$	248,857.47 \$	- \$	- \$	213.19 \$	- \$	- \$	44,911.92 \$	4,001.05 \$	- \$	- \$	3,433.68 \$	- \$	- \$	- \$	- \$	- \$	- S	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
1830 & 1835	\$ 1,565,513.00 \$	941,707.40 \$	623,805.60 \$	1,565,513.00 \$	465,482.78 \$	154,318.55 \$	317,925.21 \$	- \$	- \$	151.89 \$	- \$	- \$	60,776.46 \$	6,155.12 \$	- \$	- \$	5,270.58 \$	- \$	- \$	- \$	- \$	- \$	- S	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
1840 & 1845	\$ 204,524.00 \$	123,537.20 \$	80,986.80 \$	204,524.00 \$	62,646.16 \$	20,477.12 \$	39,931.96 \$	- \$	- \$	20.44 \$	- \$	- \$	7,709.41 \$	755.26 \$	- \$	- \$	675.37 \$	- \$	- \$	- \$	- \$	- \$	- S	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
BCP	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
BDHA	\$ 261,613.00 \$	- \$	261,613.00 \$	261,613.00 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	37,331.78 \$	26,468.21 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
Break Out	\$ (26,462,480.00) \$	- S	- \$	- \$	(8,102,493.86) \$ (2	2,543,725.23) \$ (8	5,305,850.27) \$	- \$	- S	(5,627.28) \$	- \$	- \$ (1,	126,038.90) \$	(137,393.74) \$	- \$	- \$	(64,130.14) \$	- \$	- \$	- \$	- \$	- \$	- S	- \$	- \$	- S (115,084.90) \$ (19-	4,124.49) \$	- \$	- \$	(1,886.28) \$	- \$	-
CCA	\$ 180,004.00 \$	- S	180,004.00 \$	180,004.00 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	14,592.39 \$	1,518.36 \$	- \$	- \$	1,254.66 \$	- \$	- \$	- \$	- \$	- \$	- S	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
CDMPP	s - s	- S	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- S	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- S	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
CEN	\$ 3,770,245.00 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	555,423.36 \$ 1,46	59,662.29 \$	- \$	- \$	5,661.45 \$	- \$	
CEN EWMP	\$ 73,963,890.00 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$ 10,	896,181.05 \$ 28,83	31,532.25 \$	- \$	- \$	111,065.15 \$	- \$	
CREV	\$ (17,012,055.00) \$	- S	- \$	- S	- \$	- \$	- \$	- \$	- \$	- S	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- S	- \$	- \$	- \$ (2,7	796,685.21) \$ (4,038	5,923.06) \$	- \$	- \$	(35,045.42) \$	- \$	-
CWCS	\$ 6,305,373.00 \$	- S	6,305,373.00 \$	6,305,373.00 \$	- \$	- \$	- \$	- \$	- \$	- S	- \$	- \$	385,948.58 \$	10,910.03 \$	- \$	- \$	2,880.83 \$	- \$	- \$	- \$	- \$	- \$	- S	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
CWMC	\$ 5,315,952.00 \$	- \$	5,315,952.00 \$	5,315,952.00 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$ 1	266,518.75 \$	222,540.56 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
CWMR	\$ 393,116.00 \$	- \$	393,116.00 \$	393,116.00 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	33,648.25 \$	68,341.52 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
CWNB	\$ 726,747.00 \$	- \$	920,647.00 \$	920,647.00 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	99,927.42 \$	37,843.43 \$	- \$	- \$	444.48 \$	- \$	- \$	(3,195.95) \$	(4,373.09) \$	- \$	- \$	(50.26) \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
DCP	\$ 18,462,102.32 \$	18,462,102.32 \$	- \$	18,462,102.32 \$	9,915,338.86 \$	2,514,429.01 \$	5,948,744.91 \$	- \$	- \$	20,206.92 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-

LPHA LTNCP NFA NFA ECC O&M PNCP SNCP TCP

\$ (259,000.00) \$ - \$ - \$ - \$ - \$ - \$ - \$																- \$	- \$	-
\$ 13,893,091.00 \$ 8,335,854.60 \$ 5,557,236.40 \$ 13,893,091.00 \$ 4,174,385.49 \$ 1,398,768.29 \$ 2,723,704.60 \$	- \$	- \$ 1,362.12 \$	- \$	 \$ 553,018.90 \$ 50,450.28 \$ 	- \$	- \$ 47,548.99 \$	- \$	- \$	- \$ - \$	- \$	- \$ - \$	- \$	- \$ - \$ - \$	- \$	- \$	- \$	- \$	-
\$ (3,048,005.00) \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$	- \$ - \$	- \$	- \$ - \$ - \$	- \$	- \$ - \$	- \$	- \$ (803,000	0.54) \$ (1,311,079.32) \$	- \$	- \$ (15,126.18) \$	- \$	- \$ 384,018.96 \$ 659,193.86 \$	- \$	- \$	5,838.62 \$	- \$	
\$ 1,748,631.00 \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$	- \$ - \$	- \$	- \$ - \$ - \$	- \$	- \$ - \$	- \$	- \$	- \$ - \$	- \$	- \$ - \$	- \$	 \$ 241,896.28 \$ 408,029.14 \$ 	- \$	- \$	3,964.76 \$	- \$	
\$ 4,087,073.00 \$ - \$ - \$ - \$ - \$ - \$	- \$	- \$ - \$	- \$	- \$ - \$ - \$	- \$	- \$ - \$	- \$	- \$	- \$ - \$	- \$	- \$ - \$	- \$	 \$ 548,575.84 \$ 747,841.44 \$ 	- \$	- \$	8,624.38 \$	- \$	
\$ 58,154,308.73 \$ 39,202,048.84 \$ 18,952,259.89 \$ 58,154,308.73 \$ 18,937,639.49 \$ 6,359,324.23 \$ 13,728,173.72 \$	- \$	 \$ 6,179.43 \$ 	- \$	- \$ 1,883,597.99 \$ 195,990.81 \$	- \$	- \$ 161,953.19 \$	- \$	- \$	- \$ - \$	- \$	- \$ - \$	- \$	- \$ - \$ - \$	- \$	- \$	- \$	- \$	
\$ 4,870,086.27 \$ 2,922,051.76 \$ 1,948,034.51 \$ 4,870,086.27 \$ 1,905,282.37 \$ 546,704.80 \$ 469,442.90 \$	- \$	- \$ 621.70 \$	- \$	 \$ 136,166.55 \$ 6,231.99 \$ 	- \$	- \$ 13,822.83 \$	- \$	- \$	- \$ - \$	- \$	- \$ - \$	- \$	- \$ - \$ - \$	- \$	- \$	- \$	- \$	
\$ 15,205,485.68 \$ 15,205,485.68 \$ - \$ 15,205,485.68 \$ 8,166,325.83 \$ 2,070,897.11 \$ 4,899,417.95 \$	- \$	- \$ 16,642.53 \$	- \$	- \$ - \$ - \$	- \$	- \$ - \$	- \$	- \$	- \$ - \$	- \$	- \$ - \$	- \$	- \$ - \$ - \$	- \$	- \$	- \$	- \$	-
\$ 166,087,116 \$ 87,870,467 \$ 41,622,250 \$ 129,492,717 \$ 36,906,073 \$ 10,924,429 \$ 23,702,684 \$	- \$	- \$ 41,216 \$	- \$	 \$ 3,457,101 \$ 499,972 \$ 	- \$	- \$ 176,473 \$	- \$	\$ 843	1,303 -\$ 1,346,239 \$	- \$	\$ 15,176 \$	- \$	 \$ 9,714,325 \$ 27,886,211 \$ 	- \$	- \$	98,223 \$	- \$	-



Sheet 06 Composite Allocator Detail Worksheet -

Details:
Output Sheet Details How Various Composite Allocators are Derived

Demand Allocators can be found in columns C to AG
Customer Allocators can be found in columns A.I to RN

12		r Allocators can be found in columns AJ to BN															
13 14			J														
20 21 22			Demand Allo	ocators]	1						
21			Demand And	_						Customer Al						- 15	
22				1	2	3	7	8	9		1	2	3	7	8	9	
23			Demand Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Customer Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total
	4	e allocators		<u>I</u>					<u> </u>				<u> </u>	I		L	
23	Rate Base																
26 27	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		-	, ,,														
30	1805-1 1805-2	Land Station >50 kV Land Station <50 kV		\$10,535 \$37,350	\$2,671 \$9,472	\$6,320 \$22,408	\$62 \$220	\$5 \$18	\$21 \$76		\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
31 32	1805	Total	\$89,160	\$47,885	\$12,143	\$28,729	\$283	\$24	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89,160
33	1806-1	Land Rights Station >50 kV	7	\$373,819	\$94,797	\$224,274	\$2,206	\$184	\$762		\$0	\$0	\$0	\$0	\$0	\$0	\$0
34 35	1806-2 1806	Land Rights Station <50 kV Total	\$782,069	\$46,202 \$420,021	\$11,716 \$106,513	\$27,719 \$251,993	\$273 \$2,478	\$23 \$207	\$94 \$856		\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$782,069
36		Buildings and Fixtures > 50 kV	1					\$1,787	\$7,405					\$0	\$0		
38	1808-2	Buildings and Fixtures > 50 KV		\$3,633,688 \$9,824,417	\$921,466 \$2,491,372	\$2,180,045 \$5,894,196	\$21,440 \$57,969	\$4,833	\$20,022	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
39 40	1808	Total	\$25,058,641	\$13,458,105	\$3,412,839	\$8,074,241	\$79,409	\$6,620	\$27,427	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,058,641
41	1810-1	Leasehold Improvements >50 kV]	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43	1810-2 1810	Leasehold Improvements <50 kV Total	\$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
44		Transformer Station Equipment - Normally															
	1815	Primary above 50 kV	\$7,723,996	\$4,148,284	\$1,051,963	\$2,488,778	\$24,477	\$2,041	\$8,454	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,723,996
46		Distribution Station Equipment - Normally	Ī														
47	1820-1	Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$10,773,659	\$5,204,515	\$1,747,694	\$3,772,830	\$46,921	\$0	\$1,698	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,773,659
49	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	1820	Total	\$10,773,659	\$5,204,515	\$1,747,694	\$3,772,830	\$46,921	\$0	\$1,698		\$0	\$0		\$0	\$0	\$0	\$10,773,659
	1815 & 1820	Total	\$18,497,655	\$9,352,799	\$2,799,657	\$6,261,608	\$71,398	\$2,041	\$10,152	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,497,655
53 54	1825-1	Storage Battery Equipment > 50 kV	7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	1825-2	Storage Battery Equipment <50 kV	#40.700	\$7,370	\$1,869	\$4,421	\$43	\$4	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56 57		Total	\$13,722	\$7,370	\$1,869	\$4,421	\$43	\$4	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,722
58	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	1830-4	Poles, Towers and Fixtures - Primary		\$5,467,744	\$1,836,087	\$3,963,648	\$49,294	\$0	\$1,784	\$7,545,706	\$6,517,120	\$749,941	\$78,032	\$58,755	\$77,377	\$64,480	\$7,545,706
	1830-5 1830	Poles, Towers and Fixtures - Secondary Total	\$12,123,563	\$524,892 \$5,992,636	\$150,613 \$1,986,701	\$129,328 \$4,092,977	\$0 \$49,294	\$0 \$0	\$171 \$1,955	\$536,670 \$8,082,376	\$384,888 \$6,902,009	\$37,513 \$787,454	\$1,717 \$79,749	\$104,174 \$162,929	\$4,570 \$81,946	\$3,808 \$68,289	\$536,670 \$20,205,939
62		Overhead Conductors and Devices -	- 1														
63	1835-3	Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
64	1835-4	Overhead Conductors and Devices - Primary		\$3,671,169	\$1,232,791	\$2,661,285	\$33,097	\$0	\$1,198	\$5,066,360	\$4,375,744	\$503,528	\$52,393	\$39,449	\$51,952	\$43,294	\$5,066,360
65	1835-5 1835	Overhead Conductors and Devices - Secondary Total	\$8,140,039	\$352,424 \$4,023,593	\$101,125	\$86,834	\$0	\$0 \$0	\$115 \$1,313		\$258,423 \$4,634,167	\$25,187	\$1,153	\$69,945 \$109,394	\$3,068 \$55,021	\$2,557 \$45,851	\$360,332 \$12,566,731
67					\$1,333,916	\$2,748,118	\$33,097				\$4,634,167	\$528,715					\$13,566,731
68 69	1830 & 1835	Total	\$20,263,602	\$10,016,230	\$3,320,617	\$6,841,095	\$82,392	\$0	\$3,268	\$13,509,068	\$11,536,176	\$1,316,169	\$133,295	\$272,323	\$136,967	\$114,139	\$33,772,670
70	1840-3 1840-4	Underground Conduit - Bulk Delivery		\$0 \$1.153.405	\$0 \$387,347	\$0 \$836,185	\$0 \$10.300	\$0 \$0	\$0 \$376		\$0 \$1,274,975	\$0 \$158,210		\$0 \$12.205	\$0 \$16.334	\$0 \$13.603	\$0 \$1,591,869
72	1840-5	Underground Conduit - Primary Underground Conduit - Secondary		\$1,153,495 \$258,097	\$387,347 \$74,059	\$836,185 \$63,593	\$10,399 \$0	\$0	\$84	\$263,889	\$1,374,875 \$189,255	\$158,210 \$18,446		\$12,395 \$51,224	\$16,324 \$2,247	\$13,603 \$1,872	\$263,889
73 74	1840	Total	\$2,783,636	\$1,411,592	\$461,406	\$899,778	\$10,399	\$0	\$461	\$1,855,758	\$1,564,130	\$176,656	\$17,306	\$63,619	\$18,571	\$15,476	\$4,639,394
		Underground Conductors and Devices - Bulk		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1845-3	Delivery															
76	1845-4	Underground Conductors and Devices - Primary		\$3,440,716	\$1,155,404	\$2,494,225	\$31,020	\$0	\$1,123	\$4,748,325	\$4,101,062	\$471,919	\$49,104	\$36,973	\$48,691	\$40,576	\$4,748,325

A	В	С	D	Е	F	J	К	L	Х	Y	Z	AA	AE	AF	AG	AS	AT AU AW
77 1845-5	Underground Conductors and Devices - Secondary	·	\$769,869	\$220,907	\$189,688	\$0	\$0	\$251	\$787,144	\$564,523	\$55,021	\$2,518	\$152,794	\$6,702	\$5,585	\$787,144	
78 1845 79	Total	\$8,303,203	\$4,210,584	\$1,376,312	\$2,683,914	\$31,020	\$0	\$1,374	\$5,535,469	\$4,665,585	\$526,940	\$51,622	\$189,767	\$55,394	\$46,161	\$13,838,672	
80 1840 & 1845 81	Total	\$11,086,840	\$5,622,177	\$1,837,718	\$3,583,692	\$41,419	\$0	\$1,835	\$7,391,226	\$6,229,715	\$703,596	\$68,928	\$253,386	\$73,964	\$61,637	\$18,478,066	
82 1850 83	Line Transformers	\$8,335,855	\$4,174,385	\$1,398,768	\$2,723,705	\$37,634	\$0	\$1,362	\$5,557,236	\$4,805,833	\$553,019	\$50,450	\$43,327	\$57,059	\$47,549	\$13,893,091	
84 1815- 1850	Total	\$58,197,673	\$29,172,961	\$9,358,629	\$19,414,521	\$232,886	\$2,044	\$16,632	\$26,457,531	\$22,571,723	\$2,572,783	\$252,673	\$569,036	\$267,990	\$223,325	\$84,655,204	
85 86 1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,305,373	\$5,823,369	\$385,949	\$10,910	\$78,808	\$3,457	\$2,881	\$6,305,373	
87 88 1815- 1855	Total	\$58,197,673	\$29,172,961	\$9,358,629	\$19,414,521	\$232,886	\$2,044	\$16,632	\$32,762,904	\$28,395,092	\$2,958,732	\$263,583	\$647,844	\$271,447	\$226,206	\$90,960,577	
90 1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,911,585	\$3,535,794	\$1,170,179	\$205,613	\$0	\$0	\$0	\$4,911,585	
91 92 1815-1860	Total	\$58,197,673	\$29,172,961	\$9,358,629	\$19,414,521	\$232,886	\$2,044	\$16,632	\$37,674,489	\$31,930,886	\$4,128,911	\$469,196	\$647,844	\$271,447	\$226,206	\$95,872,162	
93 94 1565-1860	Total	\$84,127,543	\$43,098,972	\$12,890,123	\$27,769,484	\$315,056	\$8,895	\$45,013	\$37,674,489	\$31,930,886	\$4,128,911	\$469,196	\$647,844	\$271,447	\$226,206	\$121,802,032	
95 96																V 121,002,002	
Distribution 97 Plant	GFA - Distribution plant (credit to contributed	\$107,327,762	\$65,771,435	\$15,024,531	\$25,304,729	\$783,592	\$222,154	\$221,321	ş	\	:	:	:	;	;	;	
	capital) GFA - Distribution plant (exclude credit for																
98 99	contributed capital)	\$121,802,032	\$75,029,858	\$17,019,034	\$28,238,680	\$962,900	\$280,342	\$271,219									
100	Accum Depreciation - NFA	(\$14,698,801)	(\$9,040,494)	(\$2,204,135)	(\$3,297,675)	(\$103,884)	(\$26,212)	(\$26,400)									
101 103 NEA	Accum Depreciation - NFA ECC	(\$16,366,759)	(\$10,107,180) \$56,730,044	(\$2,433,681)	(\$3,636,197) \$32,007,054	(\$124,612)	(\$32,929)	(\$32,160) \$404,034									
102 NFA	Net Fixed Assets Net Fixed Assets Excluding credit for Capital	\$92,628,961	\$56,730,941	\$12,820,396	\$22,007,054	\$679,707	\$195,942	\$194,921									
103 NFA ECC 104	Contribution	\$105,435,273	\$64,922,677	\$14,585,353	\$24,602,483	\$838,288	\$247,413	\$239,059									
105 1830-4 106 1830-5 107 POLE	Primary Poles Demand and Customer Secondary Poles Demand and Customer	\$18,864,265 \$1,341,674	\$11,984,865 \$909,780	\$2,586,028 \$188,126	\$4,041,681 \$131,045	\$108,049 \$104,174	\$77,377 \$4,570	\$66,265 \$3,979									
108		\$92,628,961	\$56,730,941	\$12,820,396	\$22,007,054	\$679,707	\$195,942	\$194,921									
109 110 111 111 112																	
112 113																	
114 Operating a	nd Maintenance	Al	locate all the costs	to the O and M expe	enses before using i	t as a composite a	allocator.										
115 116 Acccounts																	
117 5005 118 5010	Operation Supervision and Engineering Load Dispatching	\$387,975 \$128,691	\$194,482 \$64,509	\$62,389 \$20,694	\$129,427 \$42,931	\$1,553 \$515	\$14 \$5	\$111 \$37	\$258,650 \$85,794	\$224,168 \$74,356	\$23,358 \$7,748	\$2,081 \$690	\$5,114 \$1,696	\$2,143 \$711	\$1,786 \$592		
119 5012	Station Buildings and Fixtures Expense	\$862,399	\$463,164	\$117,454	\$277,877	\$2,733	\$228	\$944	\$05,794	\$74,336 \$0	\$7,748	\$090 \$0	\$1,696	\$0	\$0 \$0		
120 5014	Transformer Station Equipment - Operation Labour	\$45,431	\$24,399	\$6,187	\$14,638	\$144	\$12	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
5015 121	Transformer Station Equipment - Operation Supplies and Expenses	\$18,313	\$9,835	\$2,494	\$5,901	\$58	\$5	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
122 5016	Distribution Station Equipment - Operation Labour	\$71,890	\$34,728	\$11,662	\$25,175	\$313	\$0	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
123 5017	Distribution Station Equipment - Operation Supplies and Expenses	\$15,732	\$7,600	\$2,552	\$5,509	\$69	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
124 5020	Overhead Distribution Lines and Feeders - Operation Labour	\$334,660	\$165,421	\$54,841	\$112,983	\$1,361	\$0	\$54	\$223,107	\$190,524	\$21,737	\$2,201	\$4,498	\$2,262	\$1,885		
125 5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$180,770	\$89,354	\$29,623	\$61,029	\$735	\$0	\$29	\$120,514	\$102,914	\$11,741	\$1,189	\$2,429	\$1,222	\$1,018		
5030	Overhead Subtransmission Feeders - Operation	\$5,999	\$2,965	\$983	\$2,025	\$24	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
126 127 5035	Overhead Distribution Transformers- Operation	\$587	\$294	\$98	\$192	\$3	\$0	\$0	\$391	\$338	\$39	\$4	\$3	\$4	\$3		
128 5040	Underground Distribution Lines and Feeders - Operation Labour	\$102,196	\$51,824	\$16,940	\$33,034	\$382	\$0	\$17	\$68,131	\$57,424	\$6,486	\$635	\$2,336	\$682	\$568		
129 5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$19,253	\$9,763	\$3,191	\$6,223	\$72	\$0	\$3	\$12,835	\$10,818	\$1,222	\$120	\$440	\$128	\$107		
130 5050	Underground Subtransmission Feeders - Operation	\$2,057	\$1,043	\$341	\$665	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
131 5055	Underground Distribution Transformers - Operation	\$4,967	\$2,488	\$834	\$1,623	\$22	\$0	\$1	\$3,312	\$2,864	\$330	\$30	\$26	\$34	\$28		
132 5065	Meter Expense	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$404,367	\$291,099	\$96,340 \$42,403	\$16,928	\$0 \$20.474	\$0 \$1.280	\$0 \$1.066		
134 5075	Customer Premises - Operation Labour Customer Premises - Materials and Expenses	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$152,988 \$27,016	\$107,778 \$19,032	\$12,402 \$2,190	\$1,290 \$228	\$29,171 \$5,151	\$1,280 \$226	\$1,066 \$188		
135 5085	Miscellaneous Distribution Expense Underground Distribution Lines and Feeders -	\$229,318	\$114,951	\$36,876	\$76,500	\$918	\$8	\$66	\$152,879	\$132,498	\$13,806	\$1,230	\$3,023	\$1,267	\$1,056		
136 5090	Rental Paid	\$31	\$16	\$5	\$10	\$0	\$0	\$0	\$21	\$18	\$2	\$0	\$1	\$0	\$0		
137 5095	Overhead Distribution Lines and Feeders - Rental Paid	\$5,077	\$2,510	\$832	\$1,714	\$21	\$0	\$1	\$3,385	\$2,890	\$330	\$33	\$68	\$34	\$29		
138 5096 139 5105	Other Rent Maintenance Supervision and Engineering	\$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		
140 5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$223,100	\$119,819	\$30,385	\$71,886	\$707	\$59	\$244	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
141 5112	Maintenance of Transformer Station Equipment	\$65,375	\$35,111	\$8,904	\$21,065	\$207	\$17	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
142 5114 143 5120	Maintenance of Distribution Station Equipment Maintenance of Poles, Towers and Fixtures	\$51,413 \$33,389	\$24,836 \$16,504	\$8,340 \$5,472	\$18,004 \$11,272	\$224 \$136	\$0 \$0	\$8 \$5	\$0 \$22,260	\$0 \$19,009	\$0 \$2,169	\$0 \$220	\$0 \$449	\$0 \$226	\$0 \$188		
5125	Maintenance of Overhead Conductors and	\$325,743	\$161,014	\$5,472 \$53,380	\$109,972	\$1,324	\$0 \$0	ъэ \$53	\$22,260	\$19,009 \$185,447	\$2,169	\$2,143	\$4,378	\$2,202	\$100 \$1,835		
144 145 5130	Devices Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77,348	\$71,435	\$4,734	\$134	\$967	\$42	\$35		
146 5135	Overhead Distribution Lines and Feeders - Right of Way	\$415,201	\$205,232	\$68,039	\$140,174	\$1,688	\$0	\$67	\$276,800	\$236,376	\$26,968	\$2,731	\$5,580	\$2,806	\$2,339		

Α	B I	С	D		F		К	1	x	Υ	7	AA	AE	AF	AG	AS	AT A	AU AW
147 5145	Maintenance of Underground Conduit	\$50,408	\$25,562	\$8,356	\$16,294	J \$188	\$0	\$8	\$33,606	\$28,325	\$3,199	\$313	\$1,152	\$336	\$280	AS	AI F	AU AW
5150	Maintenance of Underground Conductors and	\$90,010	\$45,644	\$14,920	\$29,095	\$336	\$0	\$15	\$60,006	\$50,577	\$5,712	\$560	\$2,057	\$600	\$500			
148	Devices																	
149 5155 150 5160	Maintenance of Underground Services Maintenance of Line Transformers	\$0 \$72,938	\$0 \$36,525	\$0 \$12,239	\$0 \$23,832	\$0 \$329	\$0 \$0	\$0 \$12	\$70,817 \$48,625	\$65,404 \$42,050	\$4,335 \$4,839	\$123 \$441	\$885 \$379	\$39 \$499	\$32 \$416			
151 5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,372	\$37,702	\$12,478	\$2,192	\$0	\$0	\$0			
152 5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,147	\$4,374	\$559	\$212	\$0	\$0	\$2			
153 5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$393,116	\$291,126	\$33,648	\$68,342	\$0	\$0	\$0			
154 5315	Customer Billing	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$564,191 \$354,300	\$479,428	\$61,238 \$30,434	\$23,191	\$50	\$12	\$272			
155 5320 156 5325	Collecting Collecting- Cash Over and Short	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$351,309 \$0	\$298,529 \$0	\$38,131 \$0	\$14,441 \$0	\$31 \$0	\$8 \$0	\$170 \$0			
157 5330	Collection Charges	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0			
158 5335	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$261,613	\$197,813	\$37,332	\$26,468	\$0	\$0	\$0			
148 5155 149 5155 150 5160 151 5175 152 5305 153 5310 154 5315 155 5320 156 5325 157 5330 158 5335 159 5340 160	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 0	\$0	\$0	\$0	\$0	\$0	\$0			
161 O&M DC	Total (not including directly allocated amounts)	\$3,742,924	\$1,909,595	\$578,031	\$1,239,050	\$14,069	\$347	\$1,831	\$3,947,761	\$3,224,316	\$454,229	\$168,170	\$69,884	\$16,764	\$14,398			
162	Total Directly Allocated Demand + Customer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
163 O&M	Total Demand and Customer	\$7,690,685	\$5,133,911	\$1,032,260	\$1,407,220	\$83,953	\$17,111	\$16,229										
163 O&M 164 165 166 Accounts																		
166 Accounts																		
167 4705	Power Purchased	\$71,392,207	\$32,642,655	\$10,517,327	\$27,829,076	\$272,138	\$23,807	\$107,203	\$71,392,207									
167 4705 168 4708 169 4710 170 4712	Charges-WMS	\$2,373,861	\$1,085,400	\$349,711	\$925,344	\$9,049	\$792	\$3,565	\$2,373,861									
169 4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
170 4/12 171 4714	Charges-One-Time Charges-NW	\$0 \$3,770,245	\$0 \$1,723,869	\$0 \$555,423	\$0 \$1,469,662	\$0 \$14,372	\$0 \$1,257	\$0 \$5,661	\$0 \$3,770,245									
171 4714 172 4716	Charges-CN	\$3,770,245	\$1,723,869	\$333,423 \$0	\$1,409,002	\$14,372	\$1,257	\$5,001	\$3,770,245									
173 4730	Rural Rate Assistance Expense	\$197,822	\$90,450	\$29,143	\$77,112	\$754	\$66	\$297	\$197,822									
174 4750	Charges-LV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
5685 175	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
176 4751 177 COP	Charges-Smart Metering Entity	\$18,950	\$16,994	\$1,956	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$18,950	NC	OTE: Charges for ac	count 4751 are allo	cated on the basis o	of the SME allocator	4751 C			
177 COP	Cost of Power	\$77,753,085	\$35,559,369	\$11,453,560	\$30,301,195	\$296,313	\$25,922	\$116,727	\$77,753,085		· ·							
178 179 Acccounts																		
179 Acccounts 180 5005	Operation Supervision and Engineering	\$646,625	\$418,650	\$85,747	\$131,508	\$6,667	\$2,157	\$1,897	\$646,625									
181 5010	Load Dispatching	\$214,485	\$138,866	\$28,442	\$43,621	\$2,211	\$715	\$629	\$214,485									
181 5010 182 5012	Station Buildings and Fixtures Expense	\$862,399	\$463,164	\$117,454	\$277,877	\$2,733	\$228	\$944	\$862,399									
5014	Transformer Station Equipment - Operation	#45.404	PO4 000	CC 407	£4.4.000	64.44	# 40	\$50	C45 404									
183 5015	Labour Transformer Station Equipment - Operation	\$45,431	\$24,399	\$6,187	\$14,638	\$144	\$12	\$50	\$45,431									
184	Supplies and Expenses	\$18,313	\$9,835	\$2,494	\$5,901	\$58	\$5	\$20	\$18,313									
5016	Distribution Station Equipment - Operation				. ,													
185	Labour	\$71,890	\$34,728	\$11,662	\$25,175	\$313	\$0	\$11	\$71,890									
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$15,732	\$7,600	\$2,552	\$5,509	\$69	\$0	\$2	\$15,732									
186 5020	Overhead Distribution Lines and Feeders -	\$15,732	\$7,000	\$2,332	\$5,509	Ф0Э	Φ0	ΨΖ	\$13,732									
187	Operation Labour	\$557,767	\$355,945	\$76,578	\$115,184	\$5,858	\$2,262	\$1,939	\$557,767									
5025	Overhead Distribution Lines & Feeders -																	
188	Operation Supplies and Expenses	\$301,284	\$192,268	\$41,364	\$62,218	\$3,164	\$1,222	\$1,047	\$301,284									
5030 189	Overhead Subtransmission Feeders - Operation	\$5,999	\$2,965	\$983	\$2,025	\$24	\$0	\$1	\$5,999									
190 5035	Overhead Distribution Transformers- Operation	\$978	\$632	\$137	\$195	\$6	\$4	\$3	\$978									
5040	Underground Distribution Lines and Feeders -																	
191	Operation Labour	\$170,327	\$109,248	\$23,425	\$33,669	\$2,717	\$682	\$585	\$170,327									
5045 192	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$32,088	\$20,581	\$4,413	\$6,343	\$512	\$128	\$110	\$32,088									
5050	Underground Subtransmission Feeders -	ψ0 <u>2</u> ,000	Ψ20,001	ψ.,σ	ψο,ο το	ψ3.2	Ų.25	ψσ	402 ,000									
193	Operation	\$2,057	\$1,043	\$341	\$665	\$8	\$0	\$0	\$2,057									
5055	Underground Distribution Transformers -	#0.070	PE 054	Ø4 400	#4.050	640	60.4	600	#0.070									
194 195 5065 196 5070 197 5075	Operation Meter Expense	\$8,279 \$404,367	\$5,351 \$291,099	\$1,163 \$96,340	\$1,653 \$16,928	\$48 \$0	\$34 \$0	\$29 \$0	\$8,279 \$404,367									
196 5070	Customer Premises - Operation Labour	\$152,988	\$107,778	\$12,402	\$1,290	\$29,171	\$1,280	\$1,066	\$152,988									
197 5075	Customer Premises - Materials and Expenses	\$27,016	\$19,032	\$2,190	\$228	\$5,151	\$226	\$188	\$27,016									
198 5085 5090	Miscellaneous Distribution Expense Underground Distribution Lines and Feeders -	\$382,197	\$247,449	\$50,682	\$77,730	\$3,941	\$1,275	\$1,121	\$382,197									
199	Rental Paid	\$52	\$33	\$7	\$10	\$1	\$0	\$0	\$52									
5095	Overhead Distribution Lines and Feeders -	402	400	Ψ.	4.0	Ψ.	Ψ-	~~	402									
200	Rental Paid	\$8,462	\$5,400	\$1,162	\$1,747	\$89	\$34	\$29	\$8,462									
200 201 5096 202 5105	Other Rent Maintenance Supervision and Engineering	\$97,320 \$0	\$64,966 \$0	\$13,063 \$0	\$17,807 \$0	\$1,062 \$0	\$217 \$0	\$205 \$0	\$97,320 \$0									
5110	Maintenance Supervision and Engineering Maintenance of Buildings and Fixtures -	ΦU	ΦU	ΦU	ΦU	Φυ	ΦО	Φ0	Φυ									
203	Distribution Stations	\$223,100	\$119,819	\$30,385	\$71,886	\$707	\$59	\$244	\$223,100									
5112	Maintenance of Transformer Station Equipment																	
204 205 5114 206 5120		\$65,375 \$51,413	\$35,111 \$24,836	\$8,904 \$8,340	\$21,065 \$18,004	\$207 \$224	\$17 \$0	\$72 \$8	\$65,375 \$51,413									
206 5120	Maintenance of Distribution Station Equipment Maintenance of Poles, Towers and Fixtures	\$51,413 \$55,649	\$24,836 \$35,513	\$8,340 \$7,640	\$18,004 \$11,492	\$224 \$584	\$0 \$226	\$8 \$193	\$51,413 \$55,649									
5125	Maintenance of Overhead Conductors and	400,010																
207 208 5130	Devices	\$542,905	\$346,461	\$74,538	\$112,115	\$5,702	\$2,202	\$1,887	\$542,905									
208 5130	Maintenance of Overhead Services	\$77,348	\$71,435	\$4,734	\$134	\$967	\$42	\$35	\$77,348									
5135 209	Overhead Distribution Lines and Feeders - Right of Way	\$692,001	\$441,608	\$95,008	\$142,905	\$7,268	\$2,806	\$2,406	\$692,001									
209 210 5145	Maintenance of Underground Conduit	\$84,014	\$53,887	\$11,555	\$16,607	\$1,340	\$336	\$289	\$84,014									
1 15150	Maintenance of Underground Conductors and																	
211 212 5155 213 5160 214 5175 215 5305 216 5310 217 5315	Devices	\$150,016	\$96,221	\$20,632	\$29,654	\$2,393	\$600	\$515	\$150,016									
212 5155 213 5160	Maintenance of Underground Services Maintenance of Line Transformers	\$70,817 \$121,563	\$65,404 \$78,576	\$4,335 \$17,078	\$123 \$24,274	\$885 \$708	\$39 \$499	\$32 \$428	\$70,817 \$121,563									
214 5175	Maintenance of Meters	\$52,372	\$37,702	\$12,478	\$2,192	\$0	\$499 \$0	\$428 \$0	\$52,372									
215 5305	Supervision	\$5,147	\$4,374	\$559	\$212	\$0	\$0	\$2	\$5,147									
216 5310	Meter Reading Expense	\$393,116	\$291,126	\$33,648	\$68,342	\$0	\$0	\$0	\$393,116									
217 5315	Customer Billing	\$564,191 \$351,300	\$479,428	\$61,238 \$39,131	\$23,191 \$14,441	\$50 \$31	\$12 \$0	\$272 \$170	\$564,191 \$351,300									
218 5320	Collecting	\$351,309	\$298,529	\$38,131	\$14,441	\$31	\$8	\$170	\$351,309									

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219 5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		<u> </u>	1 4	1	I	1 2 1 10 11				1 2 1 00 1 00 1 00	
220 5330	Collecting Cash Over and Short	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0											
221 5335	Bad Debt Expense	\$261,613	\$197,813	\$37,332	\$26,468	\$0	\$0 \$0	\$0	\$261,613											
222 5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0											
223 5405	Supervision	\$62,061	\$41,429	\$8,330	\$11,356	\$677	\$138	\$131	\$62,061											
224 5410	Community Relations - Sundry	\$551,305	\$368,023	\$73,997	\$100,876	\$6,018	\$1,227	\$1,163	\$551,305											
225 5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0											
226 5420	Community Safety Program	\$5.433	\$3.345	\$752	\$1.268	\$43	\$13	\$12	\$5.433											
220 3420	Miscellaneous Customer Service and	ψυ,+ου	ψ0,040	Ψ132	Ψ1,200	ΨΟ	ΨΙΟ	ΨΙΖ	ψυ,του											
227 5425	Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0											
228 5505	Supervision	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0											
229 5510	Demonstrating and Selling Expense	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0											
230 5515	Advertising Expense	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0											
231 5520	Miscellaneous Sales Expense	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0											
232 5605	Executive Salaries and Expenses	\$477,432	\$318,709	\$64,082	\$87,359	\$5,212	\$1,062	\$1,007	\$477,432											
233 5610	Management Salaries and Expenses	\$454,031	\$303,088	\$60,941	\$83,077	\$4,956	\$1,010	\$958	\$454,031											
234 5615	General Administrative Salaries and Expenses	\$379,211	\$253,142	\$50,899	\$69,387	\$4,140	\$844	\$800	\$379,211											
235 5620	Office Supplies and Expenses	\$374,044	\$249,693	\$50,205	\$68,442	\$4,083	\$832	\$789	\$374,044											
236 5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0											
237 5630	Outside Services Employed	\$209,185	\$139,641	\$28,077	\$38,276	\$2,284	\$465	\$441	\$209,185											
238 5635	Property Insurance	\$127,642	\$78,597	\$17,657	\$29,784	\$1,015	\$300	\$289	\$127,642											
239 5640	Injuries and Damages	\$127,042	\$76,597 \$0	\$17,037	\$29,764 \$0	\$1,013	\$300 \$0	\$269 \$0	\$127,042											
240 5645	Employee Pensions and Benefits	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0											
241 5650	Franchise Requirements	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0											
242 5655	Regulatory Expenses	\$405,761	\$270,865	\$54,462	\$74,245	\$4,429	\$903	\$856	\$405,761											
243 5660	General Advertising Expenses	\$03,761	\$270,803	\$04,402	\$0	\$0	\$0 \$0	\$0 \$0	\$405,761											
244 5665	Miscellaneous General Expenses	\$311,683	\$208,064	\$41,835	\$57,031	\$3,402	\$693	\$658	\$311,683											
245 5670	Rent	\$0	\$200,004	\$0	\$07,031 \$0	\$0,402	φ093 \$0	\$0 \$0	\$0											
246 5675	Maintenance of General Plant	\$741,040	\$494,681	\$99,464	\$135,593	\$8,089	\$1,649	\$1,564	\$741,040											
247 5680	Electrical Safety Authority Fees	\$741,040 \$0	\$494,061	\$99,404 \$0	\$135,593 \$0	\$0,089	\$1,049	\$1,564 \$0	\$741,040 \$0											
248 6105	Taxes Other Than Income Taxes	\$45,000	\$27,560	\$6,228	\$10,691	\$330	\$95	\$95	\$45,000											
249 6205-1	Sub-Account LEAP Funding	\$24,000	\$16,021	\$3,221	\$4,391	\$262	\$53	\$51	\$24,000											
250 6210	Life Insurance	\$24,000	\$10,021	\$0	\$0	\$0	\$0	\$0	\$24,000											
251 6215	Penalties	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0											
252 6225	Other Deductions	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0											
252 0223	Outer Deductions	Φ0	Ψ	Ψ	Ψ	Ψ	Ψ	υψ	J											
253 254 255 256	OM&A Expenses	\$11,955,833	\$7,971,736	\$1,605,473	\$2,196,805	\$129,957	\$26,612	\$25,249	\$11,955,833											
255	Laponoco	ψ11,000,000	ψ.,σ. ι,ι σσ	ψ1,000,-10	# 2,100,000	Ψ120,001	Ψ20,012	₩ ±0,±43	411,000,000											
256																				

259 Groupin 260 261 262 263 264 265 266	ng of Operating and Maintenance ution Costs (lines 106 - 148) 1808 1815 1820 1830	Demand Alloca Demand Total \$ 1,085,499 \$ 129,119 \$ 139,035 \$	Residential 582,983 \$ 69,345 \$	GS <50 G \$	S>50-Regular	Street Light	Sentinel S	Unmetered Cu	l 	Residential		GS>50-Regular	Street Light	Sentinel	Unmetered	Total
260 Distribu 261 262 263 264 265	1808 1815 1820 1830	\$ 1,085,499 \$ 129,119 \$	582,983 \$			Street Light			stomer Total	Residential	GS <50 G	GS>50-Regular	Street Light	Sentinel	Unmetered	Total
262 263 264 265	1815 1820 1830	\$ 129,119 \$		147.839 \$									•		Scattered Load	Total
264 265	1815 1820 1830	\$ 129,119 \$		147.009 0	349,763 \$	3,440 \$	287 \$	1,188 \$	- \$	- \$	- \$	- \$	- \$	¢	- \$	· ·
264 265	1820 1830			17,585 \$	41,604 \$	409 \$	34 \$	1,100 \$	- \$ - \$	· · · · · · · · · · · · · · · · · · ·	- \$	- \$	- \$ - \$	- \$	- \$	-
265	1830		67,165 \$	22,554 \$	48,689 \$	606 \$	- \$	22 \$	- \$	•	- \$ - \$	- \$	- \$ - \$	- \$	- \$	-
266		\$ 33.389 \$	16,504 \$	5,472 \$	11,272 \$	136 \$	- \$	5 \$	22,260 \$	•	2,169 \$	220 \$	449 \$	226 \$	188 \$	_
	1835	\$ 325,743 \$	161,014 \$	53,380 \$	109,972 \$	1,324 \$	- \$	53 \$	217,162 \$		21,158 \$	2,143 \$	4,378 \$	2,202 \$		_
267	1840	\$ 50,408 \$	25,562 \$	8,356 \$	16,294 \$	188 \$	- \$	8 \$	33,606 \$		3,199 \$	313 \$	1,152 \$	336 \$	280 \$	_
267 268	1845	\$ 90,010 \$	45,644 \$	14,920 \$	29,095 \$	336 \$	- \$	15 \$	60,006 \$		5,712 \$	560 \$	2,057 \$	600 \$		_
269	1850	\$ 78,492 \$	39,307 \$	13,171 \$	25,647 \$	354 \$	- \$	13 \$	52,328 \$		5,207 \$	475 \$	408 \$	537 \$	448 \$	_
270	1855	\$ 70,432 \$	- \$	- \$	- \$	- \$	- \$	- \$	148,165 \$		9,069 \$	256 \$	1,852 \$	81 \$	68 \$	_
271	1860	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	52,372 \$		12,478 \$	2,192 \$	- \$	- \$		_
272	1815-1855	\$ 745.984 \$	373,942 \$	119,960 \$	248,857 \$	2.985 \$	26 \$	213 \$	497,323 \$		44.912 \$	4.001 \$	9.834 \$	4,120 \$		_
273	1830 & 1835	\$ 941,707 \$	465,483 \$	154,319 \$	317,925 \$	3,829 \$	- \$	152 \$	623,806 \$		60,776 \$	6,155 \$	12,575 \$	6,325 \$	5,271 \$	_
274	1840 & 1845	\$ 123,537 \$	62,646 \$	20,477 \$	39,932 \$	462 \$	- \$	20 \$	80,987 \$		7,709 \$	755 \$	2,776 \$	810 \$	675 \$	_
275	BCP	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$, ,	- \$	- \$	- \$	- \$	- \$	_
276	BDHA	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	261,613 \$		37,332 \$	26,468 \$	- \$	- \$	- \$	_
277	Break Out	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		- \$	- \$	- \$	- \$	- \$	_
278	CCA	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	180,004 \$		14,592 \$	1,518 \$	34,323 \$	1,506 \$	*	_
279	CDMPP	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	_
279 280	CEN	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	_
281	CEN EWMP	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	_
282	CREV	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	_
283	CWCS	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	· ·	- \$	- \$	- \$	- \$	- \$	_
284	CWMC	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	404,367 \$	*	96,340 \$	16,928 \$	- \$	- \$	- \$	_
285	CWMR	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	393,116 \$		33,648 \$	68,342 \$	- \$	- \$	- \$	_
286	CWNB	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	920,647 \$		99,927 \$	37,843 \$	81 \$	20 \$	444 \$	_
287	DCP	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$, ,	- \$	- \$	- \$	- \$	- \$	_
288 289	LPHA	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	_
289	LTNCP	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
290	NFA	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
291	NFA ECC	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
291 292	O&M	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	_
293	PNCP	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
294	SNCP	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
295	TCP	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	· · · · · · · · · · · · · · · · · · ·	- \$	- \$	- \$	- \$	- \$	-
296 297	Total	\$ 3.742.924 \$	1,909,595 \$	578,031 \$	1,239,050 \$	14.069 \$	347 \$	1,831 \$	3,947,761 \$	3,224,316 \$	454.229 \$	168,170 \$	69,884 \$	16,764 \$	14.398 \$	
298	I Otal	φ 3,142,324 \$	1,303,333 \$	3/0,U31 \$	1,233,030 \$	14,005 \$	34 <i>1</i> \$	1,031 \$	3,341,101 \$	3,22 4 ,310 \$	434,223 	100,170 \$	03,004 \$	10,704 \$	14,350 Ф	<u> </u>

	ouping of OM&A les 168 - 240)		mand Alloca emand Total	ators Residential	GS <50 G	S>50-Regular	Street Light	Sentinel S	Unmetered Cu Scattered Load	I -	Customer Alloca Residential		GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total
302 303 304	1808 1815	\$ \$	1,085,499 \$ 129,119 \$	582,983 \$ 69,345 \$	147,839 \$ 17,585 \$	349,763 \$ 41,604 \$	3,440 \$ 409 \$	287 \$ 34 \$	1,188 \$ 141 \$	1,085,499 \$ 129,119 \$		- \$ - \$	5 - S	\$ - \$ \$ - \$	- \$ - \$	5 - \$ 5 - \$	- - -

А		В	С	D	E	F	J	К	L	Х	Υ	Z	AA	AE	AF	AG	AS	AT	/
	1820		\$ 139,035	\$ 67,165 \$	22,554 \$	48,689 \$	606 \$	- \$	22 \$	139,035 \$	- \$	-	\$ - 9	5 - \$	- \$	- \$	-	•	
	1830		\$ 55,649	\$ 35,513 \$	7,640 \$	11,492 \$	584 \$	226 \$	193 \$	55,649 \$	- \$	-	\$ - 9	- \$	- \$	- \$	-		
	1835		\$ 542,905	\$ 346,461 \$	74,538 \$	112,115 \$	5,702 \$	2,202 \$	1,887 \$	542,905 \$	- \$	-	\$ - 9	- \$	- \$	- \$	-		
	1840		\$ 84,014	\$ 53,887 \$	11,555 \$	16,607 \$	1,340 \$	336 \$	289 \$	84,014 \$	- \$	-	\$ - 9	- \$	- \$	- \$	-		
	1845		\$ 150,016	\$ 96,221 \$	20,632 \$	29,654 \$	2,393 \$	600 \$	515 \$	150,016 \$	- \$	-	\$ - 9	- \$	- \$	- \$	-		
	1850		\$ 130,820	\$ 84,559 \$	18,378 \$	26,122 \$	762 \$	537 \$	461 \$	130,820 \$	- \$	-	\$ - 9	- \$	- \$	- \$	-		
	1855		\$ 148,165	\$ 136,839 \$	9,069 \$	256 \$	1,852 \$	81 \$	68 \$	148,165 \$	- \$	-	\$ - 9	- \$	- \$	- \$	-		
	1860		\$ 52,372	\$ 37,702 \$	12,478 \$	2,192 \$	- \$	- \$	- \$	52,372 \$	- \$	-	\$ - 9	- \$	- \$	- \$	-		
	1815-1855		\$ 1,243,307	\$ 804,964 \$	164,872 \$	252,859 \$	12,819 \$	4,147 \$	3,647 \$	1,243,307 \$	- \$	-	\$ - 9	- \$	- \$	- \$	-		
	1830 & 1835		\$ 1,565,513	\$ 998,187 \$	215,095 \$	324,080 \$	16,404 \$	6,325 \$	5,422 \$	1,565,513 \$	- \$	-	\$ - 9	- \$	- \$	- \$	-		
	1840 & 1845		\$ 204,524	\$ 130,906 \$	28,187 \$	40,687 \$	3,238 \$	810 \$	696 \$	204,524 \$	- \$	-	\$ - 9	- \$	- \$	- \$	-		
	BCP		\$ -	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	\$ - 9	- \$	- \$	- \$	-		
	BDHA		\$ 261,613	\$ 197,813 \$	37,332 \$	26,468 \$	- \$	- \$	- \$	261,613 \$	- \$	-	\$ - 9	- \$	- \$	- \$	-		
	Break Out		\$ -	_	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	\$ - 9	- \$	- \$	- \$	-		
	CCA		\$ 180,004	\$ 126,810 \$	14,592 \$	1,518 \$	34,323 \$	1,506 \$	1,255 \$	180,004 \$	- \$	-	\$ - 9	- \$	- \$	- \$	-		
	CDMPP		\$ -		- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	\$ - 5	- \$	- \$	- \$	_		
	CEN		\$ -	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	\$ - 5	- \$	- \$	- \$	_		
	CEN EWMP		\$ -	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	\$ - \$	- \$	- \$	- \$	_		
	CREV		\$ -	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	\$ - 5	- \$	- \$	- \$	_		
	cwcs		\$ -	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	\$ - 5	- \$	- \$	- \$	-		
	CWMC		\$ 404,367	\$ 291,099 \$	96,340 \$	16,928 \$	- \$	- \$	- \$	404,367 \$	- \$	-		- \$	- \$	- \$	-		
	CWMR		\$ 393,116		33,648 \$	68,342 \$	- \$	- \$	- \$	393,116 \$	- \$	-	\$ - \$	- \$	- \$	- \$	_		
	CWNB		\$ 920,647		99,927 \$	37,843 \$	81 \$	20 \$	444 \$	920,647 \$	- \$	-	\$ - 5	- \$	- \$	- \$	_		
	DCP		\$ -		- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	\$ - 9	- \$	- \$	- \$	-		
	LPHA		\$ -	1	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-		- \$	- \$	- \$	_		
	LTNCP		\$ -	1 1	- \$	- \$	- \$	- \$	- \$	- \$	- \$		\$ - \$	- \$	- \$	- \$	-		
	NFA		\$ 45,000		6,228 \$	10,691 \$	330 \$	95 \$	95 \$	45,000 \$	- \$		\$ - 9	- \$	- \$	- \$	-		
	NFA ECC		\$ 133,075		18,409 \$	31,052 \$	1,058 \$	312 \$	302 \$	133,075 \$	- \$	_	\$ - 9		- \$	- \$	-		
	O&M		\$ 4,087,073		548,576 \$	747,841 \$	44,616 \$	9,093 \$	8,624 \$	4,087,073 \$	- \$	_	\$ - 9	•	- \$	- \$	_		
	PNCP		\$ -	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		\$ - 9	·	- \$	- \$	-		
	SNCP		\$ -	i :	- \$	- \$	- \$	- \$	- \$	- \$	- \$	_	\$ - 9		- \$	- \$	_		
	TCP		\$ -	1	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	\$ - 9		- \$	- \$	-		
	Total		\$ 11,955,833	\$ 7,971,736 \$	1,605,473 \$	2,196,805 \$	129,957 \$	26,612 \$	25,249 \$	11,955,833 \$	- \$	-	\$ - 9	- \$	- \$	- \$	-	_	
											·			<u> </u>	<u> </u>	· · · · · · · · · · · · · · · · · · ·		=	
<u>9</u>																			

Ontario Energy Board **2018 Cost Allocation Model Sheet 07 Amortization Output Worksheet** -6 7 8 9 Categorization and Allocation of Contributed Capital 10 Contributed Capital - 1995 Customer Allocation Demand Allocation Contributed Capital GS>50-Regula GS <50 Street Light Land Rights Station >50 kV Land Rights Station <50 kV Buildings and Fixtures Buildings and Fixtures > 50 kV Buildings and Fixtures < 50 KV Leasehold Improvements Leasehold Improvements >50 kV (Wholesale)
Leasehold Improvements <50 kV (Other)
Transformer Station Equipment - Normally 1815 Primary above 50 kV Distribution Station Equipment - Normally Primary below 50 kV Distribution Station Equipment - Normally 1820-1 Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally 1820-3 35 1820-3 36 1825 37 1825-1 38 1825-2 39 1830 Primary below 50 kV (Wholesale Meters) Storage Battery Equipment Storage Battery Equipment > 50 kV Storage Battery Equipment <50 kV Poles, Towers and Fixtures Poles, Towers and Fixtures -1830-3 40 1830-3 41 1830-4 42 1830-5 43 1835 Subtransmission Bulk Delivery Poles, Towers and Fixtures - Primary (\$484) (\$46) \$0 Poles, Towers and Fixtures - Secondary
Overhead Conductors and Devices Overhead Conductors and Devices -1835-3 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1835-4 (\$2,137,420) (\$1,424,947) (\$1,032,540) (\$748,504) (\$337) (\$2,137,420) (\$141,620) (\$12,177) (\$1,424,947) (\$3,562,366) (\$3,562,366) (\$346,731) (\$9,309) (\$1,230,706) (\$14,736) (\$11,095) (\$14,612) Overhead Conductors and Devices -46 1835-5 47 1840 48 1840-3 49 1840-4 50 1840-5 51 1845 Secondary Underground Conduit Underground Conduit - Bulk Delivery Underground Conduit - Primary
Underground Conduit - Secondary
Underground Conduit - Secondary
Underground Conductors and Devices (\$585,642) (\$97,084) \$0 Underground Conductors and Devices - Bulk 1845-3 \$0 \$0 \$0 \$0 \$0 \$0 1845-4 (\$11,678) (\$3,416,546) (\$2,049,928) (\$1,366,618) (\$3,416,546) (\$332,538) (\$717,865) (\$323) (\$2,049,928) (\$1,180,329) (\$135,823) (\$14,133) (\$10,641) (\$14,014) (\$1,366,618) (\$990,275) Underground Conductors and Devices -Secondary Line Transformers 54 1845-5 55 1850 56 1855 57 1860 58 1845-5 Services Sub - Total Land Rights Buildings and Fixtures Leasehold Improvements
Office Furniture and Equipment Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment
Tools, Shop and Garage Equipment
Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Load Management Controls - Customer \$0 \$0 System Supervisory Equipment Other Tangible Property
Property Under Capital Leases
Electric Plant Purchased or Sold Accumulated Depreciation - 2105 Capital Contribution A & G Allocation

A	В	С	D	E	F	G	Н	I	M	N	0	AA	AB	AC	AD	AH	Al	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
Account 87	Description	Accumulated Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
	Conservation and Demand Management	\$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	<u> </u>			1			
90 1805-1 L	Land Land Station >50 kV	\$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							
	Land Station <50 kV Land Rights	\$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							
93 1806-1 L	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Land Rights Station <50 kV Buildings and Fixtures	\$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							
96 1808-1 E	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Buildings and Fixtures < 50 KV Leasehold Improvements	\$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							ľ
99 1810-1 L	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							Ì
	Leasehold Improvements <50 kV Transformer Station Equipment - Normally	\$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							Ì
101 1815 F	Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							Ì
	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							Ì
1820-1	Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							Ì
1 1	Primary below 50 kV (Bulk) Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							Ì
	Primary below 50 kV (Primary) Distribution Station Equipment - Normally		**	**			**	ΨΟ				**	**		ψÜ	**			**							Ì
105 1020-3 F	Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							Ì
	Storage Battery Equipment Storage Battery Equipment > 50 kV	\$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							
108 1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							Ì
	Poles, Towers and Fixtures Poles, Towers and Fixtures -	\$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							j
110 1830-3	Subtransmission Bulk Delivery	\$0 \$591.900	\$0 \$349,134	\$0 \$232,756	\$0 \$591.900	\$0 \$168,659	\$0 \$56,636	\$0 \$122.262	\$0 \$1.521	\$0 \$0	\$0 \$55	\$0 \$340,134	\$0 \$201,028	\$0 \$23,133	\$0 \$2.407	\$0 \$1.912	\$0 \$2,387	\$0 \$1,000	\$0 \$232,756							j
112 1830-5 F	Poles, Towers and Fixtures - Primary Poles, Towers and Fixtures - Secondary	\$581,890 \$41,386	\$24,831	\$16,554	\$581,890 \$41,386	\$168,659 \$16,191	\$4,646	\$122,263 \$3,989	\$1,521 \$0	\$0 \$0	\$5	\$349,134 \$24,831	\$11,872	\$1,157	\$2,407 \$53	\$1,812 \$3,213	\$141	\$1,989 \$117	\$16,554							j
113 1835	Overhead Conductors and Devices Overhead Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							j
	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							j
115 1835-4	Overhead Conductors and Devices - Primary	\$414,847	\$248,908	\$165,939	\$414,847	\$120,242	\$40,378	\$87,165	\$1,084	\$0	\$39	\$248,908	\$143,319	\$16,492	\$1,716	\$1,292	\$1,702	\$1,418	\$165,939							j
1835-5	Overhead Conductors and Devices -	\$29,505	\$17,703	\$11,802	\$29,505	\$11,543	\$3,312	\$2,844	\$0	\$0	\$4	\$17,703	\$8,464	\$825	\$38	\$2,291	\$100	\$84	\$11,802							j
117 1840 L	Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							Ì
118 1840-3 l	Underground Conduit - Bulk Delivery Underground Conduit - Primary	\$0 \$113,666	\$0 \$68,200	\$0 \$45,466	\$0 \$113,666	\$0 \$32,946	\$0 \$11,063	\$0 \$23,883	\$0 \$297	\$0 \$0	\$0 \$11	\$0 \$68,200	\$0 \$39,269	\$0 \$4,519	\$0 \$470	\$0 \$354	\$0 \$466	\$0 \$389	\$0 \$45,466							j
120 1840-5 l	Underground Conduit - Firmary Underground Conduit - Secondary	\$18,843	\$11,306	\$7,537	\$18,843	\$7,372	\$2,115	\$1,816	\$0 \$0	\$0	\$2	\$11,306	\$5,405	\$527	\$24	\$1,463	\$64	\$53	\$7,537							Ì
	Underground Conductors and Devices Underground Conductors and Devices - Bulk	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							j
122 1045-5	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							j
	Underground Conductors and Devices - Primary	\$397,866	\$238,719	\$159,146	\$397,866	\$115,320	\$38,725	\$83,597	\$1,040	\$0	\$38	\$238,719	\$137,452	\$15,817	\$1,646	\$1,239	\$1,632	\$1,360	\$159,146							j
1845-5	Underground Conductors and Devices -	\$65,955	\$39,573	\$26,382	\$65,955	\$25,803	\$7,404	\$6,358	\$0	\$0	\$8	\$39,573	\$18,921	\$1,844	\$84	\$5,121	\$225	\$187	\$26,382							İ
125 1850 I	Secondary Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							İ
126 1855	Services Meters	\$0 \$4,000	\$0 \$0	\$0 \$4,000	\$0 \$4,000	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$2,880	\$0 \$953	\$0 \$167	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$4,000							İ
128		ψ 1 ,000	ΨΟ	↓ ¬,000	↓ +,000	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	42,000	ψυσυ	ψισι	ΨΟ	ΨΟ	ΨΟ	ψ -1 ,000							
120		64 007 000	\$000.075	econ For	\$4 CO7 CT0	£ 400 0=0	\$404 0TO	\$004.040	¢2.044	* ^	#4.00	¢000 0==	¢500.011	¢05.00=	£0.000	640 700	¢∧ 74=	AF FO-	tern res							
130 General Pl	Sub - Total lant	\$1,667,958	\$998,375	\$669,583	\$1,667,958	\$498,076	\$164,279	\$331,916	\$3,941	\$0	\$163	\$998,375	\$568,611	\$65,267	\$6,606	\$16,786	\$6,717	\$5,597	\$669,583							
130 General Pl 131 1905 L	lant Land	\$1,667,958 \$0 \$0	\$998,375	\$669,583	\$1,667,958	\$498,076	\$164,279	\$331,916	\$3,941	\$0	\$163	\$998,375	\$568,611	\$65,267	\$6,606	\$16,786	\$6,717	\$5,597	\$669,583	\$0 \$0						
130 General Pl 131 1905 L 132 1906 L 133 1908 E	lant Land Land Rights Buildings and Fixtures	\$0 \$0 \$0	\$998,375	\$669,583	\$1,667,958	\$498,076	\$164,279	\$331,916	\$3,941	\$0	\$163	\$998,375	\$568,611	\$65,267	\$6,606	\$16,786	\$6,717	\$5,597	\$669,583	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
130 General Pi 131 1905 L 132 1906 L 133 1908 E 134 1910 L	lant Land Land Rights	\$0 \$0	\$998,375	\$669,583	\$1,667,958	\$498,076	\$164,279	\$331,916	\$3,941	\$0	\$163	\$998,375	\$568,611	\$65,267	\$6,606	\$16,786	\$6,717	\$5,597	\$669,583	\$0	Ψū	\$0	\$0	* *	\$0	\$0
130 General Pl 131 1905 L 132 1906 L 133 1908 E 134 1910 L 135 1915 C 136 1920 C	lant Land Land Rights Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment - Hardware	\$0 \$0 \$0 \$0 \$0 \$0	\$998,375	\$669,583	\$1,667,958	\$498,076	\$164,279	\$331,916	\$3,941	\$0	\$163	\$998,375	\$568,611	\$65,267	\$6,606	\$16,786	\$6,717	\$5,597	\$669,583	\$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
130 General Pi 131 1905 L 132 1906 L 133 1908 E 134 1910 L 135 1915 C 136 1920 C 137 1925 C 138 1930 C 138 1930 C 130 1930 C 130 1930 C 130 1930 C 130 1930 C 130 1930 C 130 1930 C 130 1930 C 130 1930 C 130 1930 C 130 1930 C 130 1930 C 130 1930 C 130 C	lant Land Land Rights Land Rights Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment	\$0 \$0 \$0 \$0 \$0	\$998,375	\$669,583	\$1,667,958	\$498,076	\$164,279	\$331,916	\$3,941	\$0	\$163	\$998,375	\$568,611	\$65,267	\$6,606	\$16,786	\$6,717	\$5,597	\$669,583	\$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
130 General Pi 131 1905 L 132 1906 L 133 1908 L 134 1910 L 135 1915 C 136 1920 C 137 1925 C 138 1930 C 138 1935 C 139 1935 C 139 1935 C 131 1935 C 131 1935 C 132 133 1935 C 134 1935 C 135 135 135 135 135 135 135 135 C 135 13	lant Land Land Rights Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$998,375	\$669,583	\$1,667,958	\$498,076	\$164,279	\$331,916	\$3,941	\$0	\$163	\$998,375	\$568,611	\$65,267	\$6,606	\$16,786	\$6,717	\$5,597	\$669,583	\$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 \$0 \$0 \$0 \$0 \$0 \$0
130 General Pi 131 1905 L 132 1906 L 133 1908 E 134 1910 L 135 1915 C 136 1920 C 137 1925 C 138 1930 T 139 1935 S 140 1940 T 141 1945 T 1	lant Land Land Rights Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$998,375	\$669,583	\$1,667,958	\$498,076	\$164,279	\$331,916	\$3,941	\$0	\$163	\$998,375	\$568,611	\$65,267	\$6,606	\$16,786	\$6,717	\$5,597	\$669,583	\$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 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
300 General Pi 131 1905 1 132 1906 1 133 1908 6 134 1910 1 135 1915 136 1920 (137 1925 138 1930 138 1930 139 1935 140 1940 141 1945 1 141 1945 1 142 1950 1 1806 1	lant Land Land Rights Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Power Operated Equipment	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$998,375	\$669,583	\$1,667,958	\$498,076	\$164,279	\$331,916	\$3,941	\$0	\$163	\$998,375	\$568,611	\$65,267	\$6,606	\$16,786	\$6,717	\$5,597	\$669,583	\$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 \$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
130 General PI 131 1905 L 132 1906 L 133 1908 E 133 1908 E 134 1915 (136 1920 (137 1925 (138 1930 1 139 1935 S 144 1945 L 142 1950 L 144 1960 L	lant Land Land Rights Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$998,375	\$669,583	\$1,667,958	\$498,076	\$164,279	\$331,916	\$3,941	\$0	\$163	\$998,375	\$568,611	\$65,267	\$6,606	\$16,786	\$6,717	\$5,597	\$669,583	\$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 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
130 General PI 131 1905 L 132 1906 L 133 1908 E 133 1908 E 133 1908 E 135 1915 C 136 1920 C 137 1925 C 138 1930 T 137 1925 C 138 1930 T 140 1940 T 141 1945 F 142 1950 C 143 1955 C 144 1960 T	lant Land Land Rights Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$998,375	\$669,583	\$1,667,958	\$498,076	\$164,279	\$331,916	\$3,941	\$0	\$163	\$998,375	\$568,611	\$65,267	\$6,606	\$16,786	\$6,717	\$5,597	\$669,583	\$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 \$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
130 General PI 131 1905 L 132 1906 L 133 1908 E 133 1908 E 133 1908 E 134 1915 C 136 1920 C 137 1925 C 138 1930 C 137 1925 C 138 1930 C 139 1936 C 140 1940 C 141 1945 L 142 1950 C 144 1960 L 145 1970 L	lant Land Land Rights Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Miscellaneous Equipment Load Management Controls - Customer	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$998,375	\$669,583	\$1,667,958	\$498,076	\$164,279	\$331,916	\$3,941	\$0	\$163	\$998,375	\$568,611	\$65,267	\$6,606	\$16,786	\$6,717	\$5,597	\$669,583	\$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 \$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
130 General PI 131 1905 1 132 1906 1 133 1908 1 133 1908 1 133 1908 1 135 1915 0 136 1920 0 137 1925 0 138 1930 1 137 1925 0 140 1940 1 141 1940 1 142 1950 1 143 1955 1 144 1960 1 145 1970 1 146 1975 1	lant Land Land Land Rights Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$998,375	\$669,583	\$1,667,958	\$498,076	\$164,279	\$331,916	\$3,941	\$0	\$163	\$998,375	\$568,611	\$65,267	\$6,606	\$16,786	\$6,717	\$5,597	\$669,583	\$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 \$	\$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 \$
130 General PI 131 1905 1 132 1906 1 133 1908 1 133 1908 1 133 1908 1 135 1915 0 136 1920 0 137 1925 0 138 1930 1 137 1925 0 140 1940 1 141 1940 1 142 1950 1 143 1955 1 144 1960 1 145 1970 1 146 1975 1	lant Land Land Land Rights Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tangible Property	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$998,375	\$669,583	\$1,667,958	\$498,076	\$164,279	\$331,916	\$3,941	\$0	\$163	\$998,375	\$568,611	\$65,267	\$6,606	\$16,786	\$6,717	\$5,597	\$669,583	\$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 \$	\$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 \$
130 General PI 131 1905	lant Land Land Land Rights Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Computer Equipment - Hardware Computer Equipment Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tangible Property Property Under Capital Leases Electric Plant Purchased or Sold	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$998,375	\$669,583	\$1,667,958	\$498,076	\$164,279	\$331,916	\$3,941	\$0	\$163	\$998,375	\$568,611	\$65,267	\$6,606	\$16,786	\$6,717	\$5,597	\$669,583	\$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 \$	\$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 \$
130 General PI 131 1905	lant Land Land Land Rights Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tangible Property Property Under Capital Leases	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$998,375	\$669,583	\$1,667,958	\$498,076	\$164,279	\$331,916	\$3,941	\$0	\$163	\$998,375	\$568,611	\$65,267	\$6,606	\$16,786	\$6,717	\$5,597	\$669,583	\$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 \$	\$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 \$
130 General PI 131 1905	lant Land Land Land Rights Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Computer Equipment - Hardware Computer Equipment Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tangible Property Property Under Capital Leases Electric Plant Purchased or Sold	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$998,375 \$998,375	\$669,583 \$669,583	\$1,667,958	\$498,076 \$498,076	\$164,279	\$331,916 \$331,916	\$3,941	\$0	\$163	\$998,375 \$998,375	\$568,611	\$65,267 \$65,267	\$6,606	\$16,786 \$16,786	\$6,717	\$5,597 \$5,597	\$669,583 \$669,583	\$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 \$	\$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 \$
130 General PI 131 1905 132 1906 1 133 1908 1 134 1910 1 135 1915 1 136 1920 1 137 1925 1 138 1930 1 139 1935 1 140 1940 1 141 1945 1 142 1950 1 143 1950 1 144 1950 1 145 1970 1 145 1990 1 148 1990 1 149 1990 1 150 2010 1 151 1 52	lant Land Land Land Rights Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tangible Property Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total	\$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 \$	\$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 \$
130 General PI 131 1905 132 1906 1 133 1908 1 134 1910 1 135 1915 1 136 1920 1 137 1925 1 138 1930 1 139 1935 1 140 1940 1 141 1945 1 142 1950 1 143 1950 1 144 1950 1 145 1970 1 145 1990 1 148 1990 1 149 1990 1 150 2010 1 151 1 52	lant Land Land Land Rights Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Communication Equipment Communication Equipment Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tangible Property Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$				\$498,076 Demand							\$568,611 Customer						\$669,583	\$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 \$	\$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 \$
130 General PI 131 1905 132 1906 1 133 1908 1 134 1910 1 135 1915 1 136 1920 1 137 1925 1 138 1930 1 139 1935 1 140 1940 1 141 1945 1 142 1950 1 143 1950 1 144 1950 1 145 1970 1 145 1990 1 148 1990 1 149 1990 1 150 2010 1 151 1 52	lant Land Land Land Rights Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Communication Equipment Communication Equipment Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tangible Property Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$				\$498,076							\$568,611						\$669,583	\$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 \$	\$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 \$
130 General PI	lant Land Land Land Rights Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Communication Equipment Communication Equipment Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tangible Property Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$				\$498,076 Demand Allocation					\$163	\$998,375	\$568,611 Customer Allocation					\$5,597 9 Unmetered	\$669,583	\$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 \$	\$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 \$
130 General PI 131 1905 132 1906 1 133 1908 1 134 1910 1 136 1920 0 137 1925 138 1935 138 1935 139 1935 140 1940 1 142 1950 1 144 1960 1 145 1975 1 146 1975 1 147 1980 1 148 1990 1 149 1950 1 1 1 1 1 1 1 1 1	lant Land Land Land Rights Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment Hardware Computer Equipment Hardware Computer Software Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Communication Equipment Communication Equipment Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tangible Property Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total TOTAL - 2105 CC Ilated Depreciation - 2105 Fixed Ass	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$998,375	\$669,583	\$1,667,958	\$498,076 Demand Allocation 1	\$164,279	\$331,916	\$3,941	\$0 8	\$163 9	\$998,375 Sub -total	\$568,611 Customer Allocation 1	\$65,267 2	\$6,606	\$16,786	\$6,717	\$5,597	\$669,583 Sub -total	\$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 \$	\$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 \$
130 General PI 131 1905 132 1906 1 133 1908 1 134 1910 1 136 1920 0 137 1925 138 1935 138 1935 139 1935 140 1940 1 142 1950 1 144 1960 1 145 1975 1 146 1975 1 147 1980 1 148 1990 1 149 1950 1 1 1 1 1 1 1 1 1	lant Land Land Land Rights Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment Hardware Computer Equipment Hardware Computer Software Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Communication Equipment Communication Equipment Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tangible Property Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total TOTAL - 2105 CC Ilated Depreciation - 2105 Fixed Ass	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$998,375 Demand \$0 \$0	\$669,583	\$1,667,958 Total \$0 \$0	\$498,076 Demand Allocation 1	\$164,279	\$331,916	\$3,941	\$0 8 Sentinel \$0 \$0	\$163	\$998,375 Sub -total	\$568,611 Customer Allocation 1 Residential \$0 \$0	\$65,267 2	\$6,606	\$16,786 7 Street Light \$0 \$0	\$6,717 8 Sentinel \$0 \$0	\$5,597 9 Unmetered Scattered Load \$0 \$0	\$669,583 Sub -total	\$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 \$	\$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 \$
130 General PI 131 1905 132 1906 1 133 1908 1 134 1910 1 136 1920 0 137 1925 138 1935 138 1935 139 1935 140 1940 1 142 1950 1 144 1960 1 145 1975 1 146 1975 1 147 1980 1 148 1990 1 149 1950 1 1 1 1 1 1 1 1 1	lant Land Land Land Rights Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment Hardware Computer Equipment Hardware Computer Software Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Communication Equipment Communication Equipment Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tangible Property Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total TOTAL - 2105 CC Ilated Depreciation - 2105 Fixed Ass	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$998,375 Demand \$0	\$669,583	\$1,667,958 Total \$0	\$498,076 Demand Allocation 1 Residential	\$164,279 2 GS <50 \$0	\$331,916	\$3,941 7 Street Light \$0	\$0 8 Sentinel \$0	\$163 9 Unmetered Scattered Load \$0	\$998,375 Sub -total	\$568,611 Customer Allocation 1 Residential	\$65,267 2	\$6,606 3 GS>50-Regular \$0	\$16,786 7 Street Light \$0	\$6,717 8 Sentinel	\$5,597 9 Unmetered Scattered Load \$0	\$669,583 Sub -total Sub -total \$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 \$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 \$
130 General PI 131 1905 132 1906 1 133 1908 1 134 1910 1 136 1920 0 137 1925 138 1935 138 1935 139 1935 140 1940 1 142 1950 1 144 1960 1 145 1975 1 146 1975 1 147 1980 1 148 1990 1 149 1950 1 1 1 1 1 1 1 1 1	lant Land Land Land Rights Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment Hardware Computer Equipment Hardware Computer Software Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Communication Equipment Communication Equipment Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tangible Property Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total TOTAL - 2105 CC Ilated Depreciation - 2105 Fixed Ass	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$998,375 Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$669,583	\$1,667,958 Total \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$498,076 Demand Allocation 1 Residential	\$164,279 2 GS <50 \$0	\$331,916	\$3,941 7 Street Light \$0	\$0 8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0	\$163 9 Unmetered Scattered Load \$0	\$998,375 Sub -total	\$568,611 Customer Allocation 1 Residential \$0 \$0 \$0 \$0	\$65,267 2	\$6,606 3 GS>50-Regular \$0	\$16,786 7 Street Light \$0 \$0	\$6,717 8 Sentinel \$0 \$0 \$0 \$0	\$5,597 9 Unmetered Scattered Load \$0 \$0	\$669,583 Sub -total Sub -total \$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 \$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 \$
130 General PI 131 1905 132 1906 1 133 1908 1 134 1910 1 136 1920 0 137 1925 138 1935 138 1935 139 1935 140 1940 1 142 1950 1 144 1960 1 145 1975 1 146 1975 1 147 1980 1 148 1990 1 149 1950 1 1 1 1 1 1 1 1 1	lant Land Land Land Rights Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment Hardware Computer Equipment Hardware Computer Software Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Communication Equipment Communication Equipment Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tangible Property Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total TOTAL - 2105 CC Ilated Depreciation - 2105 Fixed Ass	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$998,375 Demand \$0 \$0 \$0 \$0 \$0 \$0	\$669,583	\$1,667,958 Total \$0 \$0 \$0 \$0 \$0 \$0	\$498,076 Demand Allocation 1 Residential	\$164,279 2 GS <50 \$0	\$331,916	\$3,941 7 Street Light \$0	\$0 8 Sentinel \$0 \$0	\$163 9 Unmetered Scattered Load \$0	\$998,375 Sub -total	\$568,611 Customer Allocation 1 Residential \$0 \$0 \$0 \$0	\$65,267 2	\$6,606 3 GS>50-Regular \$0	\$16,786 7 Street Light \$0 \$0	\$6,717 8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0	\$5,597 9 Unmetered Scattered Load \$0 \$0	\$669,583 Sub -total Sub -total \$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 \$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 \$
130 General PI 131 1905 132 1906 1 133 1908 1 134 1910 1 136 1920 0 137 1925 138 1935 138 1935 139 1935 140 1940 1 142 1950 1 144 1960 1 145 1975 1 146 1975 1 147 1980 1 148 1990 1 149 1950 1 1 1 1 1 1 1 1 1	lant Land Land Land Rights Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment Hardware Computer Equipment Hardware Computer Software Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Communication Equipment Communication Equipment Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tangible Property Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total TOTAL - 2105 CC Ilated Depreciation - 2105 Fixed Ass	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$998,375 Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$669,583	\$1,667,958 Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$498,076 Demand Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$164,279 2 GS <50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$331,916 3 GS>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$3,941 7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$163 9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$998,375 Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$568,611 Customer Allocation 1 Residential \$0 \$0 \$0 \$0	\$65,267 2	\$6,606 3 GS>50-Regular \$0	\$16,786 7 Street Light \$0 \$0	\$6,717 8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0	\$5,597 9 Unmetered Scattered Load \$0 \$0	\$669,583 Sub -total Sub -total \$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 \$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 \$
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130 General PI	lant Land Land Land Land Rights Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Power Operated Equipment Power Operated Equipment Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tangible Property Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total TOTAL - 2105 CC Ilated Depreciation - 2105 Fixed Ass Description Conservation and Demand Management Land Land Land Station - 50 kV Land Rights Station - 50 kV Land Rights Station - 50 kV Land Rights Station - 50 kV Buildings and Fixtures Buildings and Fixtures Buildings and Fixtures Leasehold Improvements Leaseshold Improvements Leaseshold Improvements Leaseshold Improvements Leaseshold Improvements Leaseshold Improvements Leaseshold Improvements Leasehold	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$998,375 Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$669,583	\$1,667,958 Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$498,076 Demand Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$(\$443,608) (\$1,199,385)	\$164,279 2 GS <50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$331,916 3 G\$>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$3,941 7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$163 9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$998,375 Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$568,611 Customer Allocation 1 Residential \$0 \$0 \$0 \$0	\$65,267 2	\$6,606 3 GS>50-Regular \$0	\$16,786 7 Street Light \$0 \$0	\$6,717 8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0	\$5,597 9 Unmetered Scattered Load \$0 \$0	\$669,583 Sub -total Sub -total \$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 \$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 \$
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130 General PI	lant Land Land Land Rights Buildings and Fixtures Leasehold Improvements Office Furniture and Equipment Computer Equipment Hardware Computer Squipment Hardware Transportation Equipment Stores Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Office Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tangible Property Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total TOTAL - 2105 CC Ilated Depreciation - 2105 Fixed Ass Description Conservation and Demand Management Land Land Station -50 kV Land Rights Station -50 kV Land Rights Station -50 kV Land Rights Station -50 kV Land Rights Station -50 kV Land Rights Station -50 kV Land Rights Station -50 kV Land Rights Station -50 kV Leasehold Improvements -50 kV Leasehold Improvements -50 kV Leasehold Improvements -50 kV Leasehold Improvements -50 kV Leasehold Improvements -50 kV Leasehold Improvements -50 kV Leasehold Improvements -50 kV Distribution Station Equipment - Normally Primary above 50 kV Distribution Station Equipment - Normally	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$998,375 Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$669,583 Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$1,667,958 Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$498,076 Demand Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$164,279 2 GS <50 S0 S0 S0 S0 S0 \$0 \$112,495 \$0 \$304,152 \$0 \$0 \$(\$144,417)	\$331,916 3 G\$>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$3,941 7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$163 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$998,375 Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,133,804)	\$568,611 Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$65,267 2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0	\$6,606 3 GS>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$16,786 7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$6,717 8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,597 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$669,583 Sub -total Sub -total \$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 \$	\$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 \$

A	B Distribution Station Equipment - Normally	С	D	E	F	G	Н	I	М	N	0	AA	AB	AC	AD	AH	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
176 1820-3	Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
177 1825 178 1825-1	Storage Battery Equipment Storage Battery Equipment > 50 kV	\$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							
179 1825-2 180 1830	Storage Battery Equipment <50 kV Poles, Towers and Fixtures	(\$2,940) \$0	(\$2,940) \$0	\$0 \$0	(\$2,940) \$0	(\$1,579) \$0	(\$400) \$0	(\$947) \$0	(\$9) \$0	(\$1) \$0	(\$3) \$0	(\$2,940) \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
1830-3	Poles, Towers and Fixtures -	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
181 1830-4		(\$1,572,490)	(\$943,494)	(\$628,996)	(\$1,572,490)	(\$455,781)	(\$153,053)	(\$330,402)	(\$4.109)	\$0	(\$149)	(\$943,494)	(\$543,255)	(\$62,514)	(\$6,505)	(\$4,898)	(\$6,450)	(\$5,375)	(\$628,996)							
183 1830-5 184 1835	Poles, Towers and Fixtures - Secondary	(\$111,840)	(\$67,104)	(\$44,736)	(\$111,840) \$0	(\$43,754) \$0	(\$12,555)	(\$10,781)	\$0 \$0	\$0 \$0	(\$14) \$0	(\$67,104)	(\$32,084)	(\$3,127)	(\$143)	(\$8,684)	(\$381)	(\$317) \$0	(\$44,736)							
185 1835-3	Overhead Conductors and Devices Overhead Conductors and Devices -	\$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							
100	Gubitarismission bulk belivery						• •				•			**		**										
186 1835-4		(\$1,156,141)	(\$693,685)	(\$462,457)	(\$1,156,141)	(\$335,104)	(\$112,529)	(\$242,922)	(\$3,021)	\$0	(\$109)	(\$693,685)	(\$399,417)	(\$45,962)	(\$4,782)	(\$3,601)	(\$4,742)	(\$3,952)	(\$462,457)							
187 1835-5	Overhead Conductors and Devices - Secondary	(\$82,228)	(\$49,337)	(\$32,891)	(\$82,228)	(\$32,169)	(\$9,231)	(\$7,926)	\$0	\$0	(\$10)	(\$49,337)	(\$23,589)	(\$2,299)	(\$105)	(\$6,385)	(\$280)	(\$233)	(\$32,891)							
188 1840 189 1840-3	Underground Conduit Underground Conduit - Bulk Delivery	\$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							
190 1840-4 191 1840-5	Underground Conduit - Primary	(\$968,896)	(\$581,338)	(\$387,559)	(\$968,896)	(\$280,831)	(\$94,304)	(\$203,579)	(\$2,532)	\$0	(\$92)	(\$581,338)	(\$334,729)	(\$38,518)	(\$4,008)	(\$3,018)	(\$3,974)	(\$3,312)	(\$387,559)							
192 1845	Underground Conductors and Devices	(\$160,617) \$0	(\$96,370) \$0	(\$64,247) \$0	(\$160,617) \$0	(\$62,837) \$0	(\$18,030) \$0	(\$15,482) \$0	\$0 \$0	\$0 \$0	(\$21) \$0	(\$96,370) \$0	(\$46,076) \$0	(\$4,491) \$0	(\$206) \$0	(\$12,471) \$0	(\$547) \$0	(\$456) \$0	(\$64,247) \$0							
193 1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845-4	Underground Conductors and Devices -	(\$2,081,435)	(\$1,248,861)	(\$832,574)	(\$2,081,435)	(\$603,297)	(\$202,589)	(\$437,339)	(\$5,439)	\$0	(\$197)	(\$1,248,861)	(\$719,083)	(\$82,747)	(\$8,610)	(\$6,483)	(\$8,538)	(\$7,115)	(\$832,574)							
134	Primary Underground Conductors and Devices -	(\$345,046)	(\$207,027)	(\$138,018)	(\$345,046)	(\$134,989)	(\$38,734)	(\$33,260)	\$0	\$0	(\$44)	(\$207,027)	(\$98,984)	(\$9,647)	(\$442)	(\$26,791)	(\$1,175)	(\$979)	(\$138,018)							
195 1845-5 196 1850	Secondary Line Transformers	(\$1,306,679)	(\$784,007)	(\$522,672)	(\$1,306,679)	(\$392,611)	(\$131,558)	(\$256,171)	(\$3,540)	\$0	(\$128)	(\$784,007)	(\$452,000)	(\$52,013)	(\$4,745)	(\$4,075)	(\$5,367)	(\$4,472)	(\$522,672)							
197 1855	Services	(\$668,811)	\$0	(\$668,811)	(\$668,811)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$617,685)	(\$40,938)	(\$1,157)	(\$8,359)	(\$367)	(\$306)	(\$668,811)							
198 199	Meters	(\$1,900,209)	\$0	(\$1,900,209)	(\$1,900,209)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,367,939)	(\$452,722)	(\$79,548)	\$0	\$0	\$0	(\$1,900,209)							
200 201 Genera	Sub - Total Plant	(\$16,366,759)	(\$10,683,590)	(\$5,683,169)	(\$16,366,759)	(\$5,472,340)	(\$1,638,704)	(\$3,525,947)	(\$39,848)	(\$1,109)	(\$5,643)	(\$10,683,590)	(\$4,634,840)	(\$794,977)	(\$110,250)	(\$84,764)	(\$31,820)	(\$26,517)	(\$5,683,169)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
202 1905	Land	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
203 1906 204 1908	Land Rights Buildings and Fixtures	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
205 1910 206 1915	Leasehold Improvements Office Furniture and Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
207 1920	Computer Equipment - Hardware	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
208 1925 209 1930	Computer Software Transportation Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
210 1935 211 1940	Stores Equipment Tools, Shop and Garage Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
212 1945	Measurement and Testing Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
213 1950 214 1955	Power Operated Equipment Communication Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
215 1960	Miscellaneous Equipment Load Management Controls - Customer	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
216	Premises	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
217 1975	Load Management Controls - Utility Premises	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
218 1980 219 1990	System Supervisory Equipment Other Tangible Property	(\$1,073,363) \$0																		(\$660,933) \$0	(\$148,483) \$0	(\$250,461) \$0	(\$8,534) \$0	(\$2,519) \$0	(\$2,434) \$0	(\$1,073,363) \$0
220 2005	Property Under Capital Leases	\$0																		\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0
221 2010	Electric Plant Purchased or Sold	* * *																			II.	ΨΟ	90			
222	Sub - Total	\$0 (\$1,073,363)																		\$0 (\$660,933)	\$0 (\$148,483)	\$0 (\$250,461)	\$0 (\$8,534)	\$0 (\$2,519)	\$0 (\$2,434)	\$0 (\$1,073,363)
222 223 224		\$0 (\$1,073,363)	(\$10,683,590)	(\$5,683,169)	(\$16,366,759)	(\$5,472,340)	(\$1,638,704)	(\$3,525,947)	(\$39,848)	(\$1,109)	(\$5,643)	(\$10,683,590)	(\$4,634,840)	(\$794,977)	(\$110,250)	(\$84,764)	(\$31,820)	(\$26,517)	(\$5,683,169)	\$0 (\$660,933)	\$0 (\$148,483) (\$148,483)	\$0 (\$250,461)	\$0 (\$8,534) (\$8,534)		(\$2,434)	\$0 (\$1,073,363) (\$1,073,363)
222 223 224 225 226 Accur	Sub - Total TOTAL - 2105 FA	\$0 (\$1,073,363)	(\$10,683,590)	(\$5,683,169)	(\$16,366,759)	(\$5,472,340)	(\$1,638,704)	(\$3,525,947)	(\$39,848)	(\$1,109)	(\$5,643)	(\$10,683,590)	(\$4,634,840)	(\$794,977)	(\$110,250)	(\$84,764)	(\$31,820)	(\$26,517)	(\$5,683,169)	\$0 (\$660,933)		\$0 (\$250,461)	\$0 (\$8,534)	\$0 (\$2,519)	(\$2,434)	(\$1,073,363)
222 223 224 225 226 Accur	Sub - Total	\$0 (\$1,073,363)	(\$10,683,590)	(\$5,683,169)	(\$16,366,759)	Demand	(\$1,638,704)	(\$3,525,947)	(\$39,848)	(\$1,109)	(\$5,643)	(\$10,683,590)	Customer	(\$794,977)	(\$110,250)	(\$84,764)	(\$31,820)	(\$26,517)	(\$5,683,169)	\$0 (\$660,933)		\$0 (\$250,461)	\$0 (\$8,534)	\$0 (\$2,519)	(\$2,434)	(\$1,073,363)
222 223 224 225 226 Accur 227 228	Sub - Total TOTAL - 2105 FA	\$0 (\$1,073,363)	(\$10,683,590)	(\$5,683,169)	(\$16,366,759)		(\$1,638,704)	(\$3,525,947)	(\$39,848) 7	(\$1,109)	(\$5,643)	(\$10,683,590)		(\$794,977)	(\$110,250)	(\$84,764)	(\$31,820)	(\$26,517)	(\$5,683,169)	\$0 (\$660,933) (\$660,933)		\$0 (\$250,461)	\$0 (\$8,534)	\$0 (\$2,519)	(\$2,434)	(\$1,073,363)
222 223 224 225 226 Accur 227 228	Sub - Total TOTAL - 2105 FA nulated Depreciation - 2120	\$0 (\$1,073,363) (\$17,440,122)	(\$10,683,590)	(\$5,683,169)	(\$16,366,759)	Demand	(\$1,638,704) 2 GS <50	(\$3,525,947) 3 GS>50-Regular	(\$39,848) 7 Street Light	(\$1,109) 8 Sentinel	9 Unmetered		Customer Allocation	(\$794,977) 2 GS <50	(\$110,250) 3 GS>50-Regular	(\$84,764) 7 Street Light	(\$31,820) 8 Sentinel	9 Unmetered		\$0 (\$660,933) (\$660,933)		\$0 (\$250,461)	\$0 (\$8,534)	\$0 (\$2,519)	(\$2,434) (\$2,434)	(\$1,073,363) (\$1,073,363)
227 228 Accou 229 230 1565	Sub - Total TOTAL - 2105 FA nulated Depreciation - 2120	\$0 (\$1,073,363) (\$17,440,122)				Demand Allocation 1	2	3	7	8	9	Sub -total	Customer Allocation 1	2	3	7	8	9	Sub -total	\$0 (\$660,933) (\$660,933)	(\$148,483)	\$0 (\$250,461) (\$250,461)	\$0 (\$8,534) (\$8,534)	\$0 (\$2,519) (\$2,519)	(\$2,434) (\$2,434)	(\$1,073,363) (\$1,073,363)
227 228 Accou 229 230 1565 231 1805 232 1805-1	Sub - Total TOTAL - 2195 FA nulated Depreciation - 2120 It Description Conservation and Demand Management Land Land Station - 50 kV	\$0 (\$1,073,363) (\$17,440,122) Accumulated Depreciation \$0 \$0	Demand \$0 \$0	Customer \$0 \$0	Total \$0 \$0	Demand Allocation 1 Residential \$0 \$0	2 GS <50 \$0 \$0	3 G\$>50-Regular \$0 \$0	7 Street Light \$0 \$0	8 Sentinel \$0 \$0	9 Unmetered Scattered Load \$0 \$0	Sub-total Sub-total \$0 \$0	Customer Allocation 1 Residential	2 GS <50 \$0 \$0	3 GS>50-Regular \$0 \$0	7 Street Light \$0 \$0	8 Sentinel \$0 \$0	9 Unmetered Scattered Load \$0 \$0	Sub -total	\$0 (\$660,933) (\$660,933)	(\$148,483)	\$0 (\$250,461) (\$250,461)	\$0 (\$8,534) (\$8,534)	\$0 (\$2,519) (\$2,519)	(\$2,434) (\$2,434)	(\$1,073,363) (\$1,073,363)
227 228 Accou 229 230 1565 231 1805 232 1805-1 233 1805-2	Sub - Total TOTAL - 2105 FA nulated Depreciation - 2120 It Description Conservation and Demand Management Land Station > 50 kV Land Station < 50 kV	\$0 (\$1,073,363) (\$17,440,122) Accumulated Depreciation \$0 \$0 \$0 \$0 \$0	Demand \$0 \$0 \$0 \$0 \$0	Customer \$0 \$0 \$0 \$0 \$0	Total \$0 \$0 \$0 \$0 \$0 \$0	Demand Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 \$0 \$0 \$0 \$0	3 GS>50-Regular \$0 \$0 \$0 \$0	7 Street Light \$0 \$0 \$0 \$0 \$0	8 Sentinel \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0	Customer Allocation 1 Residential	2 GS <50 \$0 \$0 \$0 \$0	3 GS>50-Regular \$0 \$0 \$0 \$0	7 Street Light \$0 \$0 \$0 \$0 \$0	8 Sentinel \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 (\$660,933) (\$660,933)	(\$148,483)	\$0 (\$250,461) (\$250,461)	\$0 (\$8,534) (\$8,534)	\$0 (\$2,519) (\$2,519)	(\$2,434) (\$2,434)	(\$1,073,363) (\$1,073,363)
227 228 Accou 229 230 1565 231 1805-1 232 1805-1 233 1806-2 234 1806 235 1806-1	Sub - Total TOTAL - 2105 FA nulated Depreciation - 2120 It Description Conservation and Demand Management Land Station >50 kV Land Rights Land Rights Land Rights Station >50 kV	\$0 (\$1,073,363) (\$17,440,122) Accumulated Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer \$0 \$0	Total \$0 \$0	Demand Allocation 1 Residential \$0 \$0	2 GS <50 \$0 \$0	3 G\$>50-Regular \$0 \$0 \$0 \$0 \$0 \$0	7 Street Light \$0 \$0	8 Sentinel \$0 \$0	9 Unmetered Scattered Load \$0 \$0	Sub-total Sub-total \$0 \$0	Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 \$0 \$0	3 GS>50-Regular \$0 \$0	7 Street Light \$0 \$0	8 Sentinel \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0	Sub -total Sub -total \$0	\$0 (\$660,933) (\$660,933)	(\$148,483)	\$0 (\$250,461) (\$250,461)	\$0 (\$8,534) (\$8,534)	\$0 (\$2,519) (\$2,519)	(\$2,434) (\$2,434)	(\$1,073,363) (\$1,073,363)
227 228 Accou 229 230 1565 231 1805- 232 1805-1 234 1806- 235 1806-1 236 1806-2	Sub - Total TOTAL - 2105 FA nulated Depreciation - 2120 It Description Conservation and Demand Management Land Land Station >50 kV Land Rights Land Rights Station >50 kV Land Rights Station <50 kV Land Rights Station <50 kV	\$0 (\$1,073,363) (\$17,440,122) Accumulated Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 \$0 \$0 \$0 \$0 \$0	3 GS>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0	\$0 -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 \$0 \$0 \$0 \$0 \$0	3 GS>50-Regular \$0 \$0 \$0 \$0 \$0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0	8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 (\$660,933) (\$660,933)	(\$148,483)	\$0 (\$250,461) (\$250,461)	\$0 (\$8,534) (\$8,534)	\$0 (\$2,519) (\$2,519)	(\$2,434) (\$2,434)	(\$1,073,363) (\$1,073,363)
227 228 Accou 229 230 1565 231 1805-1 232 1805-1 233 1805-2 234 1806 235 1806-1 236 1806-2 237 1808 238 1808-1	Sub - Total TOTAL - 2105 FA nulated Depreciation - 2120 Int Description Conservation and Demand Management Land Land Station >50 kV Land Rights Land Rights Station >50 kV Land Rights Station <50 kV Buildings and Fixtures Buildings and Fixtures Buildings and Fixtures	\$0 (\$1,073,363) (\$17,440,122) Accumulated Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	3 GS>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	3 GS>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 (\$660,933) (\$660,933)	(\$148,483)	\$0 (\$250,461) (\$250,461)	\$0 (\$8,534) (\$8,534)	\$0 (\$2,519) (\$2,519)	(\$2,434) (\$2,434)	(\$1,073,363) (\$1,073,363)
227 228 Accou 229 230 1565 231 1805 232 1805-1 234 1806 235 1806-1 236 1806-2 237 1808 238 1808-1 239 1808-2 240 1810	Sub - Total TOTAL - 2105 FA nulated Depreciation - 2120 It Description Conservation and Demand Management Land Station > 50 kV Land Station < 50 kV Land Rights Land Rights Station < 50 kV Buildings and Fixtures Buildings and Fixtures Buildings and Fixtures < 50 kV Buildings and Fixtures < 50 kV Buildings and Fixtures < 50 kV Buildings and Fixtures < 50 kV	\$0 (\$1,073,363) (\$17,440,122) Accumulated Depreciation \$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 \$	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	3 GS>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	3 GS>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 (\$660,933) (\$660,933)	(\$148,483)	\$0 (\$250,461) (\$250,461)	\$0 (\$8,534) (\$8,534)	\$0 (\$2,519) (\$2,519)	(\$2,434) (\$2,434)	(\$1,073,363) (\$1,073,363)
227 228 Accou 229 230 1565 231 1805- 232 1805-1 233 1805-2 235 1806-1 236 1806-2 237 1808 238 1808-1 239 1808-2 240 1810 241 1810-1	Sub - Total TOTAL - 2105 FA nulated Depreciation - 2120 It Description Conservation and Demand Management Land Land Station >50 kV Land Station <50 kV Land Rights Station >50 kV Land Rights Station <50 kV Buildings and Fixtures > 50 kV Buildings and Fixtures > 50 kV Leasehold Improvements Leasehold Improvements Leasehold Improvements Leasehold Improvements Leasehold Improvements	\$0 (\$1,073,363) (\$17,440,122) Accumulated Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	3 GS>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	3 GS>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 (\$660,933) (\$660,933)	(\$148,483)	\$0 (\$250,461) (\$250,461)	\$0 (\$8,534) (\$8,534)	\$0 (\$2,519) (\$2,519)	(\$2,434) (\$2,434)	(\$1,073,363) (\$1,073,363)
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227 228 Accou 229 320 1565 231 1805 233 1805 233 1805 233 1806 233 1806 233 1808 233 1808 240 1810 241 1810 242 1810 243 1815 244 1820 245 1820 247 1820 247 1820 248 1825 249	Sub - Total TOTAL - 2105 FA Inulated Depreciation - 2120 Int Description Conservation and Demand Management Land Land Station >50 kV Land Rights Land Rights Station >50 kV Land Rights Station >50 kV Buildings and Fixtures Suildings and Fixtures Suildings and Fixtures Suildings and Fixtures >50 kV Buildings and Fixtures >50 kV Leasehold Improvements Leasehold Improvements >50 kV Leasehold Improvements >50 kV Leasehold Improvements >50 kV Leasehold Improvements >50 kV Leasehold Improvements - Normally Primary above 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) Storage Battery Equipment Storage Battery Equipment Storage Battery Equipment Storage Battery Equipment Storage Battery Equipment Storage Battery Equipment Storage Battery Fquipment Storage Battery Fquipment Storage Stattery Fquipment Storage Battery Fquipment Storage Stattery Fquipment	\$0 (\$1,073,363) (\$17,440,122) Accumulated Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand \$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 \$	Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	3 GS>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	3 GS>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 (\$660,933) (\$660,933)	(\$148,483)	\$0 (\$250,461) (\$250,461)	\$0 (\$8,534) (\$8,534)	\$0 (\$2,519) (\$2,519)	(\$2,434) (\$2,434)	(\$1,073,363) (\$1,073,363) Sub-total
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227 228 Accou 229 Accou 230 1565 231 1805 232 1805-1 233 1805-2 234 1806 235 1806-2 237 1808 238 1808-1 240 1810 241 1810-1 242 1810-2 243 1815 244 1820 245 1820-1 246 1820-2 247 1820-3 248 1820-1 246 1820-2 247 1820-3 248 1825-1 249 1830-3 253 1830-4 255 1830-3 255 1830-4 255 1835-3 266 1835-3	TOTAL - 2105 FA TOTAL	\$0 (\$1,073,363) (\$1,073,363) (\$17,440,122) Accumulated Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand Allocation	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 (\$660,933) (\$660,933)	(\$148,483)	\$0 (\$250,461) (\$250,461)	\$0 (\$8,534) (\$8,534)	\$0 (\$2,519) (\$2,519)	(\$2,434) (\$2,434)	(\$1,073,363) (\$1,073,363) Sub-total
227 228 Accourage 229 Accourage 230 1565 231 1805 233 1805 233 1806 235 1806 237 1806 237 1806 238 1808 238 1808 244 1810 242 1810 243 1810 244 1820 245 245	TOTAL - 2105 FA TOTAL - 2105 FA TOTAL - 2105 FA TUILIDAY TOTAL - 2105 FA TUILIDAY TOTAL - 2105 FA TUILIDAY T	\$0 (\$1,073,363) (\$1,073,363) (\$17,440,122) Accumulated Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand Allocation	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	3 GS>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 (\$660,933) (\$660,933)	(\$148,483)	\$0 (\$250,461) (\$250,461)	\$0 (\$8,534) (\$8,534)	\$0 (\$2,519) (\$2,519)	(\$2,434) (\$2,434)	(\$1,073,363) (\$1,073,363) Sub-total
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227 228 227 228 229 220 220 220 1805 - 233 1805 - 233 1806 - 1 233 1806 - 237 1808 - 238 1808 - 240 1810 241 1810 - 1 242 1810 - 243 1815 244 1820 - 245 1820 - 245 1820 - 245 1820 - 255 1830 - 255 1830 - 255 1835	Int Description Conservation and Demand Management Land Land Station >50 kV Land Rights Land Rights Station >50 kV Land Rights Station >50 kV Buildings and Fixtures >50 kV Buildings and Fixtures >50 kV Buildings and Fixtures >50 kV Buildings and Fixtures >50 kV Buildings and Fixtures >50 kV Leasehold Improvements Leasehold Improvements >50 kV Leasehold Improvements >50 kV Leasehold Improvements >50 kV Leasehold Improvements >50 kV Leasehold Improvements >50 kV Leasehold Improvements >50 kV Leasehold Improvements >50 kV Leasehold Improvements >50 kV Leasehold Improvements >50 kV Leasehold Improvements >50 kV Leasehold Improvements >50 kV Leasehold Improvements >50 kV Leasehold Improvements >50 kV Leasehold Improvements >50 kV Starbitution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) Distribution Station Equipment > 50 kV Storage Battery Equipment >50 kV Storage Battery Equipment >50 kV Storage Battery Equipment >50 kV Poles, Towers and Fixtures > Subtransmission Bulk Delivery Poles, Towers and Fixtures - Subtransmission Bulk Delivery Overhead Conductors and Devices - Subtransmission Bulk Delivery Overhead Conductors and Devices - Subtransmission Bulk Delivery Overhead Conductors and Devices - Secondary Underground Conduit - Bulk Delivery Underground Conduit - Bulk Delivery Underground Conduit - Bulk Delivery Underground Conduit - Bulk Delivery Underground Conduit - Bulk Delivery Underground Conduit - Bulk Delivery	\$0 (\$1,073,363) (\$17,440,122) Accumulated Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand S0 S0 S0 S0 S0 S0 S0 S	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Total S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	Demand Allocation	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	8 Sentinel S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 S0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	3 GS>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	7 Street Light 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total	\$0 (\$660,933) (\$660,933)	(\$148,483)	\$0 (\$250,461) (\$250,461)	\$0 (\$8,534) (\$8,534)	\$0 (\$2,519) (\$2,519)	(\$2,434) (\$2,434)	(\$1,073,363) (\$1,073,363) Sub-total
227 228 Accou 229 Accou 230 1565 231 1805-1 233 1805-1 233 1805-2 234 1806-1 235 1806-1 236 1806-2 237 1808 240 1810-1 241 1810-1 242 1810-2 243 1825-1 244 1820-1 245 1820-1 246 1820-2 247 1820-3 248 1825-1 250 1825-2 251 1830 252 1830-3 253 1830-4 254 1830-5 255 1835 256 1835-5 255 1835-5 258 1835-5 258 1835-5 258 1840-3 261 1840-3 261 1840-3	Int Description Conservation and Demand Management Land Land Station >50 kV Land Rights Land Rights Station >50 kV Land Rights Station >50 kV Land Rights Station >50 kV Land Rights Station >50 kV Land Rights Station >50 kV Buildings and Fixtures Buildings and Fixtures >50 kV Buildings and Fixtures >50 kV Buildings and Fixtures >50 kV Leasehold Improvements >50 kV Leasehold Improvements >50 kV Leasehold Improvements >50 kV Itransformer Station Equipment - Normally Primary above 50 kV Transformer Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Polica) Distribution Station Equipment - Normally Primary below 50 kV (Polica) Distribution Station Equipment - Normally Primary below 50 kV (Polica) Distribution Station Equipment - Normally Primary below 50 kV (Polica) Distribution Station Equipment - Normally Primary below 50 kV (Polica) Distribution Station Equipment - Normally Primary below 50 kV (Polica) Distribution Station Equipment - Normally Primary below 50 kV (Polica) Distribution Station Equipment - Normally Primary below 50 kV (Polica) Distribution Station Equipment - Normally Primary below 50 kV (Polica) Distribution Station Equipment - Normally Primary below 50 kV (Polica) Distribution Station Equipment - Normally Primary below 50 kV (Polica) Distribution Station Equipment - Normally Primary below 50 kV (Polica) Distribution Station Equipment - Normally Primary below 50 kV (Polica) Distribution Station Equipment - Normally Primary below 50 kV (Polica) Distribution Station Equipment - Normally Distribution Station Equipment - Normally Distribution Station Equipment - Normally Distribution Station Equipment - Normally Distribution Station Equipment - Normally Distribution Station Equipment - Normally Distribution Station Equipment - Normally Distribution Station Equipment - Normally Distribution Station Equipment - Normally Distribution Station Equipment - Normally Distribution Station Equipment - Normally Distribution Station Equipment -	\$0 (\$1,073,363) (\$17,440,122) Accumulated Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand Allocation 1	2 GS <50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	3 GS>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	8 Sentinel S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ub -total \$0	Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	3 GS>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total	\$0 (\$660,933) (\$660,933)	(\$148,483)	\$0 (\$250,461) (\$250,461)	\$0 (\$8,534) (\$8,534)	\$0 (\$2,519) (\$2,519)	(\$2,434) (\$2,434)	(\$1,073,363) (\$1,073,363) Sub-total
227 228	TOTAL - 2105 FA TOTAL - 2105 FA TUTAL	\$0 (\$1,073,363) (\$17,440,122) Accumulated Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand SO SO SO SO SO SO SO S	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Total S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	Demand Allocation	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	8 Sentinel S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	7 Street Light 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 (\$660,933) (\$660,933)	(\$148,483)	\$0 (\$250,461) (\$250,461)	\$0 (\$8,534) (\$8,534)	\$0 (\$2,519) (\$2,519)	(\$2,434) (\$2,434)	(\$1,073,363) (\$1,073,363) Sub-total
227 228 Accour 229 30 1565 230 1565 231 1805 232 1805 1235 1805 234 1806 235 1806 237 1808 238 1808 238 1808 240 1810 241 1810 242 1810 242 1810 243 1815 244 1820 245 1820 247 1820 247 1820 248 1820 249 1825 249 1825 251 1830 252 253 1830 252 253 1830 255 1835 256 1835 256 1835 256 1835 257 1835 258 1835 258 1835 258 1840 268 268	TOTAL - 2105 FA TOTAL - 2105 FA TUTAL	\$0 (\$1,073,363) (\$17,440,122) Accumulated Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand Allocation 1	2 GS <50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	3 GS>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	8 Sentinel S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ub -total \$0	Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	8 Sentinel \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total	\$0 (\$660,933) (\$660,933)	(\$148,483)	\$0 (\$250,461) (\$250,461)	\$0 (\$8,534) (\$8,534)	\$0 (\$2,519) (\$2,519)	(\$2,434) (\$2,434)	(\$1,073,363) (\$1,073,363) Sub-total

A	В	С	D I	E I	l F	G	I н	1 1	м Т	N	Ιο	AA	AB	AC	AD	AH	Al	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
1845-4 Undergro	round Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	7.11	700	,	50	- 55	<u> </u>	54
1845-5 Undergro	round Conductors and Devices -	\$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							
267 1850 Line Trans 268 1855 Services 269 1860 Meters		\$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							
270											·			* -						•			•	•	•	
271 Sub - Tot 272 General Plant	otai	\$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
273 1905 Land 274 1906 Land Righ	ights	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
275 1908 Buildings	gs and Fixtures old Improvements	\$0 \$0																		\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
277 1915 Office Fur	Furniture and Equipment	\$0																		\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
278 1920 Computer 279 1925 Computer	iter Equipment - Hardware iter Software	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
280 1930 Transport	ortation Equipment Equipment	\$0																		\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
282 1940 Tools, Sh	Shop and Garage Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
283 1945 Measuren 284 1950 Power Op	rement and Testing Equipment Operated Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
285 1955 Communi	unication Equipment aneous Equipment	\$0 \$0																		\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1970 Load Man	lanagement Controls - Customer	\$0																		\$0	\$0	**	**	Ų.	**	•
87 Premises 1975	es	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
88 Load Man	fanagement Controls - Utility Premises Supervisory Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
90 1990 Other Tar	Tangible Property	\$0																		\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0
92 2010 Electric P	ty Under Capital Leases : Plant Purchased or Sold	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
293 Sub - Tot 294	Total	\$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95	TOTAL - 2120	\$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
296 297	n and Allocation of Amortization																									
	n and Allocation of Amortization	Expense - Pr	operty, Plant ar	nd Equipment -	<u>5705</u>																					
300 300		Ī				Demand							Customer													
301 302						Allocation 1	2	3	7	8	9	Sub -total	Allocation 1	2	3	7	8	9	Sub -total	A & G Allocation	2	3	7	8	9	Sub -total
Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
	vation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	l l		1		1	1	
306 1805-1 Land Stat	tation >50 kV	\$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							
307 1805-2 Land Stat 308 1806 Land Righ		\$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							
309 1806-1 Land Righ	ights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
10 1806-2 Land Righ 11 1808 Buildings	gs and Fixtures	\$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							
12 1808-1 Buildings 13 1808-2 Buildings	gs and Fixtures > 50 kV as and Fixtures < 50 KV	\$184,571 \$499,025	\$184,571 \$499,025	\$0 \$0	\$184,571 \$499,025	\$99,126 \$268,009	\$25,137 \$67,964	\$59,471 \$160,793	\$585 \$1,581	\$49 \$132	\$202 \$546	\$184,571 \$499,025	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
14 1810 Leasehold	old Improvements old Improvements >50 kV	\$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							
16 1810-2 Leasehold	old Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	ormer Station Equipment - Normally y above 50 kV	\$266,269	\$266,269	\$0	\$266,269	\$143,004	\$36,264	\$85,796	\$844	\$70	\$291	\$266,269	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	ution Station Equipment - Normally below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
Distributio	tion Station Equipment - Normally			•		•	•				,-			•		**		**	4-							
Distributio	y below 50 kV (Bulk) ution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
Dietributio	y below 50 kV (Primary) tion Station Equipment - Normally	\$437,296	\$437,296	\$0	\$437,296	\$211,248	\$70,938	\$153,137	\$1,905	\$0	\$69	\$437,296	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
321 1820-3 Primary b	y below 50 kV (Wholesale Meters)	\$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							
23 1825-1 Storage E	e Battery Equipment e Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	e Battery Equipment <50 kV Towers and Fixtures	\$653 \$0	\$653 \$0	\$0 \$0	\$653 \$0	\$351 \$0	\$89 \$0	\$210 \$0	\$2 \$0	\$0 \$0	\$1 \$0	\$653 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
Poles, To	Towers and Fixtures - nsmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
27 1830-4 Poles, To	Towers and Fixtures - Primary	\$281,462	\$168,877	\$112,585	\$281,462	\$81,581	\$27,395	\$59,139	\$735	\$0	\$27	\$168,877	\$97,238	\$11,189	\$1,164	\$877	\$1,154	\$962	\$112,585							
	Towers and Fixtures - Secondary and Conductors and Devices	\$20,018 \$0	\$12,011 \$0	\$8,007 \$0	\$20,018 \$0	\$7,832 \$0	\$2,247 \$0	\$1,930 \$0	\$0 \$0	\$0 \$0	\$3 \$0	\$12,011 \$0	\$5,743 \$0	\$560 \$0	\$26 \$0	\$1,554 \$0	\$68 \$0	\$57 \$0	\$8,007 \$0							
1935-3 Overhead	ad Conductors and Devices - nsmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1005 4						•					**					**										
1935 5 Overhead	ad Conductors and Devices -	\$191,949	\$115,169	\$76,780	\$191,949	\$55,636	\$18,683	\$40,331	\$502	\$0	\$18	\$115,169	\$66,313	\$7,631	\$794	\$598	\$787	\$656	\$76,780							
32 1835-5 Secondar 33 1840 Undergro	dary Iround Conduit	\$13,652 \$0	\$8,191 \$0	\$5,461 \$0	\$13,652 \$0	\$5,341 \$0	\$1,533 \$0	\$1,316 \$0	\$0 \$0	\$0 \$0	\$2 \$0	\$8,191 \$0	\$3,916 \$0	\$382 \$0	\$17 \$0	\$1,060 \$0	\$46 \$0	\$39 \$0	\$5,461 \$0							
334 1840-3 Undergro	round Conduit - Bulk Delivery round Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1840-4 Undergro	round Conduit - Secondary	\$199,196 \$33,021	\$119,517 \$19,813	\$79,678 \$13,209	\$199,196 \$33,021	\$57,736 \$12,919	\$19,388 \$3,707	\$41,854 \$3,183	\$521 \$0	\$0 \$0	\$19 \$4	\$119,517 \$19,813	\$68,817 \$9,473	\$7,919 \$923	\$824 \$42	\$620 \$2,564	\$817 \$112	\$681 \$94	\$79,678 \$13,209							
1040-3 Chacigio		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845 Undergro	round Conductors and Devices round Conductors and Devices - Bulk	**				_			_				\$0	\$0	\$0	\$0	\$0	\$0	\$0							
37 1845 Undergroi 38 1845-3 Undergroi Delivery	round Conductors and Devices - Bulk y	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	40	ΨΟ	Ψ0	**	• •	**	**							
37 1845 Undergroi Undergroi Delivery Undergroi Undergroi Primary	round Conductors and Devices - Bulk y round Conductors and Devices -		\$0 \$232,135	\$0 \$154,756	\$0 \$386,891	\$0 \$112,139	\$0 \$37,657	\$0 \$81,291	\$0 \$1,011	\$0 \$0	\$0 \$37	\$0 \$232,135	\$133,661	\$15,381	\$1,600	\$1,205	\$1,587	\$1,322	\$154,756							
137 1845 Undergroi 1845-3 Undergroi 1845-3 Undergroi Delivery Undergroi Primary Undergroi Primary Undergroi Primary Undergroi Primary	round Conductors and Devices - Bulk y ground Conductors and Devices - y ground Conductors and Devices -	\$0 \$386,891	\$232,135	\$154,756	\$386,891	\$112,139	\$37,657	\$81,291	\$1,011			\$232,135	\$133,661	\$15,381	\$1,600	\$1,205	\$1,587	\$1,322	\$154,756							
1845 Undergroi Undergroi Delivery Undergroi Primary Undergroi Undergroi Undergroi Undergroi Undergroi Undergroi Vide	round Conductors and Devices - Bulk y y round Conductors and Devices - / round Conductors and Devices - dary ansformers	\$0 \$386,891 \$64,136 \$352,997	\$232,135 \$38,482 \$211,798	\$154,756 \$25,654 \$141,199	\$386,891 \$64,136 \$352,997	\$112,139 \$25,091 \$106,063	\$37,657 \$7,200 \$35,540	\$81,291 \$6,182 \$69,204	\$1,011 \$0 \$956	\$0 \$0 \$0	\$37 \$8 \$35	\$232,135 \$38,482 \$211,798	\$133,661 \$18,399 \$122,107	\$15,381 \$1,793 \$14,051	\$1,600 \$82 \$1,282	\$1,205 \$4,980 \$1,101	\$1,587 \$218 \$1,450	\$1,322 \$182 \$1,208	\$154,756 \$25,654 \$141,199							
337 1845 Undergroi 338 1845-3 Delivery Undergroi 339 1845-4 Primary Undergroi Primary Undergroi Primary Undergroi Secondar	round Conductors and Devices - Bulk y y round Conductors and Devices - y round Conductors and Devices - dary ansformers es	\$0 \$386,891 \$64,136	\$232,135 \$38,482	\$154,756 \$25,654	\$386,891 \$64,136	\$112,139 \$25,091	\$37,657 \$7,200	\$81,291 \$6,182	\$1,011 \$0	\$0 \$0	\$37 \$8	\$232,135 \$38,482	\$133,661 \$18,399	\$15,381 \$1,793	\$1,600 \$82	\$1,205 \$4,980	\$1,587 \$218	\$1,322 \$182	\$154,756 \$25,654	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	condary ne Transformers	\$64,136 \$352,997	\$38,482	\$25,654	\$64,136																					
341 1850 Line 342 1855 Serv 343 1860 Mete		\$352,997				\$25,091	\$7,200	\$6,182	\$0	\$0	\$8	\$38,482	\$18,399	\$1,793	\$82	\$4,980	\$218	\$182	\$25,654							
342 1855 Serv 343 1860 Mete			\$211,798	\$141,199	\$352,997	\$106,063	\$35,540	\$69,204	\$956	\$0	\$35	\$211,798	\$122,107	\$14,051	\$1,282	\$1,101	\$1,450	\$1,208	\$141,199							
343 1860 Mete	rvices	\$171,479	\$0	\$171,479	\$171,479	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$158,371	\$10,496	\$297	\$2,143	\$94	\$78	\$171,479							
	eters	\$439,909	\$0	\$439,909	\$439,909	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$316,685	\$104,808	\$18,416	\$0	\$0	\$0	\$439,909							
344 Sub	b - Total	\$3,542,524	\$2,313,807	\$1,228,717	\$3,542,524	\$1,186,075	\$353,742	\$763,837	\$8,641	\$251	\$1,261	\$2,313,807	\$1,000,723	\$175,133	\$24,544	\$16,702	\$6,335	\$5,279	\$1,228,717	\$0	\$0	\$0	\$0	\$0	\$0	\$0
345 General Plant																										
346 General Plant	<u>it</u>																									
347 1905 Land 348 1906 Land	nd	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
348 1906 Land	nd Rights	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
349 1908 Build	ildings and Fixtures	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
350 1910 Leas	asehold Improvements	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
351 1915 Office	fice Furniture and Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
352 1920 Com	mputer Equipment - Hardware	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
353 1925 Com	mputer Software	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
354 1930 Tran	ansportation Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
355 1935 Store	ores Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ols, Shop and Garage Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	easurement and Testing Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0

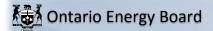
				-								• • •							A 1 /							
358 1950	Power Operated Equipment	\$0	D	E	F	G	Н		M	N	0	AA	AB	AC	AD	AH	Al	AJ	AV	AW \$0	AX \$0	AY \$0	\$0	\$0	\$0	BQ \$0
	Communication Equipment Miscellaneous Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1970	Load Management Controls - Customer	**																		40	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	
361 1975	Premises	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
362	Load Management Controls - Utility Premises																			\$0	\$0	\$0	\$0	\$0	\$0	\$0
363 1980 364 1990	System Supervisory Equipment Other Tangible Property	\$241,432 \$0																		\$148,664 \$0	\$33,398 \$0	\$56,336 \$0	\$1,920 \$0	\$567 \$0	\$547 \$0	\$241,432 \$0
365 2005	Property Under Capital Leases	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Electric Plant Purchased or Sold Sub - Total	\$0 \$241,432				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$148,664	\$33,398	\$0 \$56,336	\$0 \$1,920	\$0 \$567	\$0 \$547	\$0 \$241,432
368	TOTAL - 5705	\$3,783,956	\$2.313.807	\$1,228,717	\$3,542,524	\$1,186,075	\$353,742	\$763,837	\$8.641	\$251	\$1,261	\$2.313.807	\$1,000,723	\$175,133	\$24,544	\$16,702	\$6,335	\$5,279	\$1,228,717	\$148,664	\$33.398	\$56,336	\$1,920	\$567	\$547	\$241.432
370	101AE - 3103	\$3,703,930	\$2,313,007	φ1,220,717	φ3,342,324	\$1,100,073	ψ333,742	\$100,001	\$0,041	φ231	φ1,201	φ2,313,007	\$1,000,723	\$173,133	Ψ24,344	\$10,702	φ0,333	Ψ0,219	φ1,220,717	ÿ140,004	ψ33,330	\$30,330	\$1,520	\$30 <i>1</i>	φυ + 1	φ241,432
371 Catego	rization and Allocation of Amortizati	ion of Limited T	erm Electric Pla	nt - 5710																						
373																										
374						Demand Allocation							Customer Allocation							A & G Allocation						
375						1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total
Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered	Sub -total
376	·	60	60	f 0	60	60	<u></u>	#0	¢0	60	Scattered Load	***	60	C O	#0	f0		Scattered Load	60				g		Scattered Load	
377 1565 378 1805	Conservation and Demand Management Land	\$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							
	Land Station >50 kV Land Station <50 kV	\$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							
	Land Rights	\$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							
382 1806-1	Land Rights Station >50 kV Land Rights Station <50 kV	\$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							
384 1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Buildings and Fixtures > 50 kV Buildings and Fixtures < 50 KV	\$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							
387 1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Leasehold Improvements >50 kV Leasehold Improvements <50 kV	\$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							
390 1815	Transformer Station Equipment - Normally	•						**			**	•														
	Primary above 50 kV Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Primary below 50 kV Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
392 1820-1	Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
393 1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
394 1820-3	Distribution Station Equipment - Normally		•		**			**			**	**						*-	**							
	Primary below 50 kV (Wholesale Meters) Storage Battery Equipment	\$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							
396 1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Storage Battery Equipment <50 kV Poles, Towers and Fixtures	\$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							
399 1830-3	Poles, Towers and Fixtures -				**			**			•	•			•											
	Subtransmission Bulk Delivery Poles, Towers and Fixtures - Primary	\$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							
401 1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Overhead Conductors and Devices Overhead Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
403 1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
404 1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
405 1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
406 1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Underground Conduit - Bulk Delivery Underground Conduit - Primary	\$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							
409 1840-5	Underground Conduit - Secondary	\$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							
410 1845	Underground Conductors and Devices Underground Conductors and Devices - Bulk		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	20	\$0	\$0	\$0	20	\$0	\$0	20	\$0							
411 1845-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
412 1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
416 1860	Services Meters	\$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							
	Sub - Total	\$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
419 1905	Land	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
420 1906 421 1908	Land Rights Buildings and Fixtures	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
422 1910	Leasehold Improvements	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
424 1920	Office Furniture and Equipment Computer Equipment - Hardware	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
425 426 1930	Computer Software Transportation Equipment	\$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0
427 1035	Stores Equipment	\$0 \$0																		\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0
428 1940	Tools, Shop and Garage Equipment Measurement and Testing Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
430 1950	Power Operated Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
431 1955	Communication Equipment Miscellaneous Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1970	Load Management Controls - Customer	•																		•		**	•	**		
433 1975	Premises	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
434	Load Management Controls - Utility Premises	s \$0 \$0																		\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
436 1990	System Supervisory Equipment Other Tangible Property	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
437 2005	Property Under Capital Leases Electric Plant Purchased or Sold	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
420	Sub - Total	¢n				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0
140 141	TOTAL - 5710	\$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
142												,-														
443 444 Catego	TOTAL - 5710	ated Amortization	n of Electric Util	ity Plant - Intan	gibles - 5715																					
445 446			5 5 111	,	<u></u>																					
446						Demand							Customer							A 0 0 A"						
447 448						Allocation 1	2	2	7	0	۵	Sub -total	Allocation 1	2	9	7	0	۵	Sub -total	A & G Allocation	2	9	7	0	۵	Sub -total
770			1					3		0	<u> </u>	อนม - เบเสโ	1 '		3	1	0	J	Jub -totai	<u>'</u>		აა		0	3	Jub *(Utdi

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		, i			· · · · · · · · · · · · · · · · · · ·			·			Unmetered			710	7.0	7.11	7.0	Unmetered	7.0	7.11	701	7	50		Unmetered	
Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Scattered Load	Sub -total
449	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1		1			1	
451 1805	Conservation and Demand Management Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
452 1805-1	Land Station >50 kV Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
453 1805-2	Land Station <50 kV	\$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							
454 1806	Land Rights Land Rights Station >50 kV	\$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							
456 1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
457 1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
458 1808-1	Buildings and Fixtures > 50 kV Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
459 1808-2 460 1810	Leasehold Improvements	\$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							
460 1810	Leasehold Improvements >50 kV	\$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							
462 1810-2	Leasehold Improvements >50 kV Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1015	Fransformer Station Equipment - Normally																									
	Primary above 50 kV Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Distribution Station Equipment - Normally	Q O	ų.	Ψū	ΨÜ	Q O	Ψο	ų.	Ų.	Ψ0	Ψ	Ų.	Ų.	ΨΟ	ΨΟ	Ų.	ψ0	Ψ	ψ0							
	Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	00		00	60	ec.	r.c	00	60	ec.	\$0	***	ec	r.c	r c	60	r.c		ec.							
	Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820-3	Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
468 1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
470 1825-2 471 1830	Storage Battery Equipment <50 kV Poles, Towers and Fixtures	\$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							
	Poles, Towers and Fixtures Poles, Towers and Fixtures -	φU	φU	φυ	φU	φU	φυ	φU	φυ	φυ	φυ	φυ	φU	φυ	φυ	φυ	φU	φU	φU							
472 1830-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
473 1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
474 1830-5	Poles, Towers and Fixtures - Secondary Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0							
	Overhead Conductors and Devices Overhead Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
4005.4	•																									
	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
478 1835-5	Overhead Conductors and Devices - Secondary	¢n.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	¢n.	\$0	\$0	\$0	\$0	\$0							
	Underground Conduit	\$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							
480 1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
481 1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
482 1840-5	Underground Conduit - Secondary Underground Conductors and Devices	\$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							
	Underground Conductors and Devices Underground Conductors and Devices - Bulk	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845-4	Underground Conductors and Devices -																									
	Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
486 1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
487 1850	Line Transformers	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
488 1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
489 1860	Meters Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	•			•	•		
104 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
492 1905	Land	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Land Rights	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
494 1908	Buildings and Fixtures Leasehold Improvements	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
495 1910	Office Furniture and Equipment	φυ \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$∪ \$∩	φυ \$0	\$0 \$0
497 1920	Computer Equipment - Hardware	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
498 1925	Computer Software	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
499 1930	Transportation Equipment	\$0																		\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0
501 1935	Stores Equipment Tools, Shop and Garage Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
502 1945	Measurement and Testing Equipment	\$0																		\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0
503 1950	Power Operated Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
504 1955	Communication Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
505 1960	Miscellaneous Equipment Load Management Controls - Customer	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
506	Premises	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975		40																		4 5	Ų0	40	**	ΨŪ	Ψ0	*-
507	Load Management Controls - Utility Premises	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	System Supervisory Equipment	\$0 ©0																		\$0 ©0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
509 1990 510 2005	Other Tangible Property Property Under Capital Leases	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
511 2010	Electric Plant Purchased or Sold	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
512	Sub - Total	\$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
513	TOTAL - 5715	\$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
515	10112-0110	Ψυ	ΨŪ	ΨΟ	Ψ	Ψυ	Ψ	Ψ	ΨΟ	Ψυ	Ψυ	Ψ	Ψ	ΨΟ	ΨΨ	ΨΟ	ΨΟ	Ψυ	Ψυ	Ψυ	Ψ	Ψ	Ψ	Ψ	Ψ	ΨΟ
516	rization and Allocation of Accum A																									

517 Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720 518

519		_																								
520 521						Demand Allocation	2	2	7			Sub -total	Customer Allocation	2	2	7		0	Sub -total	A & G Allocation	2	2	7		0	Sub -total
Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
523 1565 524 1805 525 1805-1 526 1805-2 527 1806 528 1806-2 529 1806-2 530 1808 531 1808-1 532 1808-2 1808-2 1808-2 1808-2 1808-2 1808-2 1808-2 1808-2	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	•		•	•		•	
524 1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
525 1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
526 1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
527 1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
528 1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
529 1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
530 1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
531 1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
532 1808-2	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
533 1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
534 1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
535 1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
4045	Transformer Station Equipment - Normally																									
536	Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Distribution Station Equipment - Normally																									
537 1820	Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Distribution Station Equipment - Normally																									
538 1820-1	Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							

A	B Distribution Station Equipment, Normally	С	E	F	G	Н		М	N	0	AA	AB	AC	AD	AH	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
539 1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0 \$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
540 1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$ 0 \$(\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
541 1825 542 1825-1	Storage Battery Equipment Storage Battery Equipment > 50 kV	\$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							
543 1825-2 544 1830	Storage Battery Equipment <50 kV Poles, Towers and Fixtures	\$0 \$1 \$0 \$1		\$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							
545 1830-3		\$0 \$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Φ0	\$0							
546 1830-4	Poles, Towers and Fixtures - Primary	\$0 \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0							
547 1830-5 548 1835	Overhead Conductors and Devices	\$0 \$0 \$1		\$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							
549 1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$ 0 \$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
550 1835-4	Overhead Conductors and Devices - Primary	\$0 \$(\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
551 1835-5	Overhead Conductors and Devices - Secondary	\$0 \$(\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
552 1840	Underground Conduit	\$0 \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
553 1840-3 554 1840-4	Underground Conduit - Primary	\$0 \$0 \$1	\$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							
555 1840-5 556 1845	Underground Conductors and Devices	\$0 \$0 \$1		\$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							
557 1845-3	Underground Conductors and Devices - Bulk Delivery	\$ 0 \$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
558 1845-4	Underground Conductors and Devices - Primary	\$0 \$(\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
550 1845-5	Underground Conductors and Devices -	\$0 \$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
560 1850 561 1855	Line Transformers	\$0 \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
562 1860	Services Meters	\$0 \$1 \$0 \$1	\$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							
563 564 Genera	Sub - Total Plant	\$0 \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565 1905 566 1906	Land Land Rights	\$0 \$0																	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
567 1908 568 1910	Buildings and Fixtures Leasehold Improvements	\$0 \$0																	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
569 1915 570 1920	Office Furniture and Equipment Computer Equipment - Hardware	\$0 \$0																	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0
571 1925	Computer Software	\$0 \$0																	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
572 1930 573 1935	Transportation Equipment Stores Equipment	\$0 \$0																	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
574 1940 575 1945	Tools, Shop and Garage Equipment Measurement and Testing Equipment	\$0 \$0																	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
576 1950 577 1955	Power Operated Equipment Communication Equipment	\$0 \$0																	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
578 1960 1970	Miscellaneous Equipment Load Management Controls - Customer	\$0																	\$0	\$0	\$0	\$0	\$0	\$0	\$0
579	Premises	\$0																	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975 580	Load Management Controls - Utility Premises	\$0																	\$0	\$0	\$0	\$0	\$0	\$0	\$0
581 1980 582 1990	System Supervisory Equipment Other Tangible Property	\$0 \$0																	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
		•																	\$0	ΨΟ	\$0	\$0	40	* *	
583 2005 584 2010	Property Under Capital Leases Electric Plant Purchased or Sold	\$0 \$0			·														\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0
584 2010 585 586	Electric Plant Purchased or Sold Sub - Total	\$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
584 2010 585	Electric Plant Purchased or Sold	\$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
584 2010 585 586 587 588	Electric Plant Purchased or Sold Sub - Total	•	\$0	\$0	\$0 \$0 Demand Allocation	**		\$0	\$0		\$0	\$0 Customer Allocation		\$0		\$0 \$0			A & G Allocation	**	\$0 \$0 \$0	\$0 \$0 \$0 \$0	**	\$0 \$0 \$0	\$0 \$0 \$0
584 2010 585 586 587 588 589 590	Electric Plant Purchased or Sold Sub - Total TOTAL - 5720	\$0 \$1			Allocation 1	2	3	\$0	\$0	9 Unmetered	\$0 Sub -total	\$0 Customer Allocation 1	2	\$0	7	\$0 \$0 8	9 Unmetered	Sub -total	A & G Allocation	2	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	8	\$0 \$0 \$0 \$0	\$0 \$0 \$0 Sub -total
584 2010 585 586 587 588	Electric Plant Purchased or Sold Sub - Total TOTAL - 5720	\$0 \$1	and Customer	Total	Allocation 1 Residential	2 GS <50	3 GS>50-Regular	\$0 7 Street Light	\$0 8 Sentinel	9 Unmetered Scattered Load	\$0 Sub -total	\$0 Customer Allocation 1 Residential	2 GS <50	\$0 3 GS>50-Regular	7 Street Light	Sentinel	9 Unmetered Scattered Load	Sub -total	A & G Allocation	**	\$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	**	\$0 \$0 \$0	\$0 \$0 \$0
584 2010 585 586 587 588 589 590 Accour 591 592 1565 593 1805	Electric Plant Purchased or Sold Sub - Total TOTAL - 5720 Description Conservation and Demand Management Land	\$0 \$100% O	and Customer	Total 100%	Allocation 1 Residential 0.00% 0.00%	2 GS <50	3 GS>50-Regular 0.00% 0.00%	\$0 7 Street Light 0.00% 0.00%	\$0 8 Sentinel 0.00% 0.00%	9 Unmetered Scattered Load 0.00% 0.00%	\$0 Sub -total Sub -total 0.00% 0.00%	\$0 Customer Allocation 1 Residential 66.75% 0.00%	2 GS <50 13.42% 0.00%	\$0 3 GS>50-Regular 18.30% 0.00%	7 Street Light 1.09% 0.00%	Sentinel 0.22% 0.00%	9 Unmetered Scattered Load 0.21% 0.00%	Sub -total Sub -total 100.00%	A & G Allocation	2	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	8	\$0 \$0 \$0 \$0	\$0 \$0 \$0 Sub -total
584 2010 585 586 587 588 589 590 Accoun 591 592 1565 593 1805 594 1805-1	Electric Plant Purchased or Sold Sub - Total TOTAL - 5720 TOTAL - 5720 TOTAL - 5720 TOTAL - 5720 Conservation and Demand Management Land Land Station > 50 kV Land Station > 50 kV Land Station > 50 kV	\$0 \$1	and Customer 5 100% 6 0%	Total	Allocation 1 Residential 0.00% 0.00% 53.71% 53.71%	2 GS <50 0.00% 0.00% 13.62% 13.62%	3 GS>50-Regular 0.00% 0.00% 0.00% 32.22%	\$0 7 Street Light 0.00% 0.00% 0.32% 0.32%	\$0 8 Sentinel 0.00% 0.00% 0.03% 0.03%	9 Unmetered Scattered Load 0.00% 0.01% 0.11%	\$0 Sub -total Sub -total 0.00% 0.00% 100.00% 100.00%	\$0 Customer Allocation 1 Residential 66.75% 0.00% 0.00% 0.00%	2 GS <50 13.42% 0.00% 0.00% 0.00%	\$0 3 GS>50-Regular 18.30% 0.00% 0.00% 0.00%	7 Street Light 1.09% 0.00% 0.00%	Sentinel 0.22% 0.00% 0.00% 0.00%	9 Unmetered Scattered Load 0.21% 0.00% 0.00% 0.00%	Sub -total 100.00% 0.00% 0.00% 0.00%	A & G Allocation	2	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	8	\$0 \$0 \$0 \$0	\$0 \$0 \$0 Sub -total
584 2010 585 586 587 588 589 590 691 592 1655 593 1805-1 595 1805-1 596 1805-1 597 1806-1 597 1806-1	Electric Plant Purchased or Sold Sub - Total TOTAL - 5720 TOTAL - 5720 TOTAL - 5720 Conservation and Demand Management Land Land Station - 50 kV Land Rights Land Rights Land Rights Station - 50 kV	Dem 100% 0' 100% 100 100% 100%	and Customer 5 100% % 0% % 0% % 0%	Total 100% 100% 100%	Allocation 1 Residential 0.00% 0.00% 53.71% 53.71% 0.00% 53.71%	2 GS <50 0.00% 0.00% 13.62% 13.62% 0.00% 13.62%	3 GS>50-Regular 0.00% 0.00% 32.22% 32.22% 0.00% 32.22%	\$0 7 Street Light 0.00% 0.00% 0.32% 0.02% 0.00% 0.32%	\$0 8 Sentinel 0.00% 0.00% 0.03% 0.03% 0.00% 0.00%	9 Unmetered Scattered Load 0.00% 0.00% 0.11% 0.11% 0.00% 0.11%	\$0 Sub-total Sub-total 0.00% 0.00% 100.00% 100.00% 100.00%	\$0 Customer Allocation 1 Residential 66.75% 0.00% 0.00% 0.00% 0.00% 0.00%	2 GS <50 13.42% 0.00% 0.00% 0.00% 0.00%	\$0 3 GS>50-Regular 18.30% 0.00% 0.00% 0.00% 0.00%	7 Street Light 1.09% 0.00% 0.00% 0.00% 0.00%	Sentinel 0.22% 0.00% 0.00% 0.00% 0.00% 0.00%	9 Unmetered Scattered Load 0.21% 0.00% 0.00% 0.00% 0.00%	Sub -total Sub -total 100.00% 0.00% 0.00% 0.00% 0.00%	A & G Allocation	2	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	8	\$0 \$0 \$0 \$0	\$0 \$0 \$0 Sub -total
584 2010 585 586 587 588 599 590 Account 591 592 1565 593 1805-2 593 1805-2 596 1806-597 598 1806-1 598 1806-1 598 1806-1	Electric Plant Purchased or Sold Sub - Total TOTAL - 5720 TOTAL - 5720 Conservation and Demand Management Land Land Station >50 kV Land Station =50 kV Land Rights Station =50 kV Land Rights Station =50 kV Land Rights Station =50 kV Buildings and Fixtures	Dem 100% 0' 100% 100% 100% 100% 100% 100% 1	100% 100% 100% 100% 100% 100% 100% 100%	Total 100% 100% 100% 100% 100%	Allocation 1 Residential 0.00% 0.00% 53.71% 53.71% 53.71% 53.71% 0.00%	2 0.00% 0.00% 13.62% 13.62% 13.62% 13.62% 0.00%	3 GS>50-Regular 0.00% 0.00% 32.22% 32.22% 32.22% 32.22% 0.00%	\$0 7 Street Light 0.00% 0.00% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32%	\$0 8 Sentinel 0.00% 0.00% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03%	9 Unmetered Scattered Load 0.00% 0.00% 0.11% 0.11% 0.11% 0.11% 0.00%	\$0 Sub-total Sub-total 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00%	\$0 Customer Allocation 1 Residential 66.75% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	2 GS <50 13.42% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	\$0 3 GS>50-Regular 18.30% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	7 Street Light 1.09% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Sentinel 0.22% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	9 Unmetered Scattered Load 0.21% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Sub -total Sub -total 100.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	A & G Allocation	2	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	8	\$0 \$0 \$0 \$0	\$0 \$0 \$0 Sub -total
584 2010 585 586 587 588 587 688 589 590 688 689 590 689 591 565 593 1805 594 1805 1596 1805 1805 1805 1805 1805 1805 1805 1805	Electric Plant Purchased or Sold Sub - Total TOTAL - 5720 TOTAL - 5720 TOTAL - 5720 Description Conservation and Demand Management Land Land Station >50 kV Land Station <50 kV Land Rights Station <50 kV Land Rights Station <50 kV Buildings and Fixtures Buildings and Fixtures > 50 kV Buildings and Fixtures > 50 kV Buildings and Fixtures > 50 kV	Dem 100% 0' 100% 100 100% 100%	and Customer 5 100% % 0% % 0% % 0% % 0% % 0%	Total 100% 100% 100%	Allocation 1 Residential 0.00% 0.00% 53.71% 53.71% 0.00% 53.71% 0.00% 53.71% 53.71%	2 GS <50 0.00% 0.00% 13.62% 13.62% 13.62% 0.00% 13.62% 13.62% 13.62%	3 GS>50-Regular 0.00% 0.00% 32.22% 0.00% 32.22% 0.00% 32.22% 0.00% 32.22% 0.22% 0.22%	\$0 7 Street Light 0.00% 0.00% 0.32% 0.00% 0.32% 0.00% 0.32% 0.32% 0.32% 0.32%	\$0 8 Sentinel 0.00% 0.00% 0.03% 0.03% 0.03% 0.00% 0.03% 0.00%	9 Unmetered Scattered Load 0.00% 0.11% 0.11% 0.11% 0.00% 0.11% 0.00% 0.11%	\$0 Sub-total Sub-total 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	\$0 Customer Allocation 1 Residential 66.75% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	2 GS <50 13.42% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	\$0 3 GS>50-Regular 18.30% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	7 Street Light 1.09% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Sentinel 0.22% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	9 Unmetered Scattered Load 0.21% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Sub -total Sub -total 100.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	A & G Allocation	2	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	8	\$0 \$0 \$0 \$0	\$0 \$0 \$0 Sub -total
584 2010 585 585 586 587 588 589 590 688 690 688 689 690 689 689 689 689 689 689 689 689 689 689	Electric Plant Purchased or Sold Sub - Total TOTAL - 5720 TOTAL - 5720 TOTAL - 5720 Description Conservation and Demand Management Land Land Station - 50 kV Land Rights Station - 50 kV Land Rights Station - 50 kV Buildings and Fixtures Sold NV Buildings and Fixtures Sold NV Buildings and Fixtures Sold NV Buildings and Fixtures Sold NV Buildings and Fixtures Sold NV Leasehold Improvements Leasehold Improvements Leasehold Improvements Sold NV	Dem 100% 0' 100% 100% 100% 100% 100% 100% 1	and Customer 5 100% % 0% % 0% % 0% % 0% % 0% % 0% % 0%	Total 100% 100% 100% 100% 100% 100% 100% 100	Allocation 1 Residential 0.00% 0.00% 53.71% 53.71% 0.00% 53.71% 0.00% 53.71% 0.00% 53.71% 0.00% 53.71%	2 GS <50 0.00% 0.00% 13.62% 0.00% 13.62% 13.62% 13.62% 13.62% 13.62% 13.62%	3 GS>50-Regular 0.00% 0.00% 32.22% 0.00% 32.22% 0.00% 32.22% 0.00% 32.22% 0.00% 32.22% 0.00% 32.22% 0.00%	\$0 7 Street Light 0.00% 0.00% 0.32% 0.32% 0.32% 0.32% 0.00% 0.32% 0.00% 0.32% 0.00% 0.32% 0.00% 0.32%	\$0 8 Sentinel 0.00% 0.00% 0.03% 0.03% 0.03% 0.00% 0.03% 0.00% 0.03% 0.00%	9 Unmetered Scattered Load 0.00% 0.01% 0.11% 0.00% 0.11% 0.01% 0.11% 0.01% 0.11%	\$0 Sub -total 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	Customer Allocation 1 Residential 66.75% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	2 GS <50 13.42% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	\$0 3 GS>50-Regular 18.30% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	7 Street Light 1.09% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Sentinel 0.22% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	9 Unmetered Scattered Load 0.21% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Sub -total Sub -total 100.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	A & G Allocation	2	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	8	\$0 \$0 \$0 \$0	\$0 \$0 \$0 Sub -total
584 2010 585 586 587 587 588 589 590 691 691 691 691 691 691 691 691 691 691	Electric Plant Purchased or Sold Sub - Total TOTAL - 5720	Dem 100% 100 100% 100% 100% 100% 100% 100%	and Customer 5 100% % 0% % 0% % 0% % 0% % 0% % 0% % 0%	Total 100% 100% 100% 100% 100% 100% 100%	Allocation 1 Residential 0.00% 0.00% 53.71% 53.71% 0.00% 53.71% 0.00% 53.71% 53.71% 0.00% 53.71% 0.00%	2 GS <50 0.00% 0.00% 13.62% 13.62% 13.62% 13.62% 13.62% 13.62% 13.62%	3 GS>50-Regular 0.00% 0.00% 32.22% 32.22% 0.00% 32.22% 0.00% 32.22% 32.22% 0.00%	\$0 7 Street Light 0.00% 0.00% 0.32% 0.32% 0.02% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32%	\$0 8 Sentinel 0.00% 0.00% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03%	9 Unmetered Scattered Load 0.00% 0.00% 0.11% 0.11% 0.01% 0.11% 0.11% 0.11% 0.11% 0.00%	\$0 Sub -total Sub -total 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	\$0 Customer Allocation 1 Residential 66.75% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	2 GS <50 13.42% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	\$0 3 GS>50-Regular 18.30% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	7 Street Light 1.09% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Sentinel 0.22% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	9 Unmetered Scattered Load 0.21% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Sub -total Sub -total 100.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	A & G Allocation	2	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	8	\$0 \$0 \$0 \$0	\$0 \$0 \$0 Sub -total
584 2010 585 585 586 587 588 589 590 688 690 688 689 690 689 689 689 689 689 689 689 689 689 689	Electric Plant Purchased or Sold Sub - Total TOTAL - 5720 TOTAL - 5720 TOTAL - 5720 Conservation and Demand Management Land Land Station - 50 kV Land Station - 50 kV Land Rights Station - 50 kV Land Rights Station - 50 kV Buildings and Fixtures - 50 kV Buildings and Fixtures - 50 kV Buildings and Fixtures - 50 kV Leasehold Improvements - 50 kV Leasehold Improvements - 50 kV Leasehold Improvements - 50 kV Transformer Station Equipment - Normally Primary above 50 kV	Dem 100% 0' 100% 100% 100% 100% 100% 100% 1	and Customer 5 100% % 0% % 0% % 0% % 0% % 0% % 0% % 0%	Total 100% 100% 100% 100% 100% 100% 100% 100	Allocation 1 Residential 0.00% 0.00% 53.71% 53.71% 0.00% 53.71% 0.00% 53.71% 0.00% 53.71% 0.00% 53.71%	2 GS <50 0.00% 0.00% 13.62% 0.00% 13.62% 13.62% 13.62% 13.62% 13.62% 13.62%	3 GS>50-Regular 0.00% 0.00% 32.22% 0.00% 32.22% 0.00% 32.22% 0.00% 32.22% 0.00% 32.22% 0.00% 32.22% 0.00%	\$0 7 Street Light 0.00% 0.00% 0.32% 0.32% 0.32% 0.32% 0.00% 0.32% 0.00% 0.32% 0.00% 0.32% 0.00% 0.32%	\$0 8 Sentinel 0.00% 0.00% 0.03% 0.03% 0.03% 0.00% 0.03% 0.00% 0.03% 0.00%	9 Unmetered Scattered Load 0.00% 0.01% 0.11% 0.00% 0.11% 0.01% 0.11% 0.01% 0.11%	\$0 Sub -total 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	Customer Allocation 1 Residential 66.75% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	2 GS <50 13.42% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	\$0 3 GS>50-Regular 18.30% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	7 Street Light 1.09% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Sentinel 0.22% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	9 Unmetered Scattered Load 0.21% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Sub -total Sub -total 100.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	A & G Allocation	2	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	8	\$0 \$0 \$0 \$0	\$0 \$0 \$0 Sub -total
584 2010 585 586 587 587 588 589 590 691 691 691 691 691 691 691 691 691 691	Electric Plant Purchased or Sold Sub - Total TOTAL - 5720 TOTAL - 5720 TOTAL - 5720 Conservation and Demand Management Land Land Station - 50 kV Land Rights Station - 50 kV Land Rights Station - 50 kV Buildings and Fixtures Sol kV Buildings and Fixtures Sol kV Buildings and Fixtures Sol kV Leasehold Improvements - 50 kV Leasehold Improvements - 50 kV Leasehold Improvements - 50 kV Leasehold Improvements - 50 kV Leasehold Improvements - 50 kV Leasehold Improvements - 50 kV Leasehold Improvements - 50 kV Leasehold Improvements - 50 kV Leasehold Improvements - 50 kV Primary above 50 kV Distribution Station Equipment - Normally Primary below 50 kV	100% 0° 100% 100% 100% 100% 100% 100% 10	and Customer 5 100% % 0% % 0% % 0% % 0% % 0% % 0% % 0%	Total 100% 100% 100% 100% 100% 100% 100% 100	Allocation 1 Residential 0.00% 0.00% 53.71% 53.71% 0.00% 53.71% 0.00% 53.71% 0.00% 53.71% 53.71% 53.71%	2 GS <50 0.00% 0.00% 13.62% 13.62% 0.00% 13.62% 13.62% 0.00% 13.62% 13.62%	3 GS>50-Regular 0.00% 0.00% 32.22% 32.22% 0.00% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22%	\$0 7 Street Light 0.00% 0.00% 0.32% 0.00% 0.32% 0.00% 0.32% 0.00% 0.32% 0.00% 0.32% 0.00% 0.32% 0.00% 0.32% 0.00%	\$0 8 Sentinel 0.00% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03%	9 Unmetered Scattered Load 0.00% 0.00% 0.11% 0.11% 0.00% 0.11% 0.11% 0.00% 0.11% 0.11% 0.11% 0.11% 0.11%	\$0 Sub -total 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	\$0 Customer Allocation 1 Residential 66.75% 0.00%	2 GS <50 13.42% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	\$0 3 GS>50-Regular 18.30% 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%	7 Street Light 1.09% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Sentinel 0.22% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	9 Unmetered Scattered Load 0.21% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Sub -total 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%	A & G Allocation	2	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	8	\$0 \$0 \$0 \$0	\$0 \$0 \$0 Sub -total
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584 2010 585 586 587 588 587 588 589 590 590 590 590 590 590 590 590 590 59	Electric Plant Purchased or Sold Sub - Total TOTAL - 5720 TOTAL - 5720 TOTAL - 5720 Conservation and Demand Management Land Station - 50 kV Land Station - 50 kV Land Station - 50 kV Land Rights Land Rights Station - 50 kV Buildings and Fixtures Sulldings and Fixtures Buildings and Fixtures - 50 kV Buildings and Fixtures - 50 kV Buildings and Fixtures - 50 kV Transformer Station Equipment - Normally Primary above 50 kV Transformer Station Equipment - Normally Primary below 50 kV (Builk) Distribution Station Equipment - Normally Primary below 50 kV (Builk) Distribution Station Equipment - Normally Primary below 50 kV (Builk) Distribution Station Equipment - Normally Primary below 50 kV (Primary)	Dem 100% 00 100% 100% 100% 100% 100% 100%	Customer 5 100% 6 0% 76 0% 76 0% 76 0% 76 0% 76 0% 76 0% 76 0% 76 0% 76 0% 77 0% 78 0%	Total 100% 100% 100% 100% 100% 100% 100% 100	Allocation 1 Residential 0.00% 0.00% 53.71% 53.71% 0.00% 53.71% 6.00% 53.71% 53.71% 53.71% 53.71% 53.71% 53.71% 53.71% 53.71%	2 GS <50 0.00% 0.00% 13.62% 13.62% 13.62% 13.62% 13.62% 13.62% 13.62% 13.62% 13.62%	3 GS>50-Regular 0.00% 0.00% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22%	\$0 7 Street Light 0.00% 0.00% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32%	\$0 8 Sentinel 0.00% 0.00% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03%	9 Unmetered Scattered Load 0.00% 0.00% 0.11% 0.11% 0.11% 0.11% 0.11% 0.11% 0.11% 0.11% 0.11% 0.11% 0.11% 0.11% 0.11% 0.11%	\$0 Sub -total 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	\$0 Customer Allocation 1 Residential 66.75% 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%	2 GS <50 13.42% 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 3 GS>50-Regular 18.30% 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%	7 Street Light 1.09% 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%	Sentinel 0.22% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	9 Unmetered Scattered Load 0.21% 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%	Sub -total Sub -total 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%	A & G Allocation	2	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	8	\$0 \$0 \$0 \$0	\$0 \$0 \$0 Sub -total
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S84 2010 S85 S86 S87 S88 S89 S88 S89 S88 S89 S88 S89 S88 S89 S88 S89 S88 S89	TOTAL - 5720 TO	\$0 \$\ \text{SO}\$ Derr	## Customer 100%	Total 100%	Allocation 1 Residential 0.00% 0.00% 53.71% 53.71% 53.71% 53.71% 0.00% 53.71% 53.71% 53.71% 53.71% 53.71% 53.71% 53.71% 53.71% 53.71% 53.71% 53.71% 53.71% 53.71% 53.71% 53.71% 53.71% 53.71% 48.31%	2 GS <50 0.00% 0.00% 13.62%	3 GS>50-Regular 0.00% 0.00% 32.22% 32.22% 0.00% 32.22%	\$0 7 Street Light 0.00% 0.00% 0.32% 0.00% 0.32% 0.00% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.44% 0.00% 0.32% 0.44% 0.00% 0.32% 0.44% 0.00% 0.32% 0.44%	80 8 Sentinel 0.00% 0.00% 0.03% 0.00%	9 Unmetered Scattered Load 0.00% 0.00% 0.11% 0.02% 0.00% 0.11% 0.02% 0.00% 0.11% 0.02% 0.00% 0.11% 0.02% 0.00% 0.11% 0.02% 0.00% 0.11% 0.02% 0.00% 0.11% 0.02% 0.00% 0.11% 0.02% 0.00% 0.11% 0.02% 0.00% 0.11% 0.02% 0.00% 0.11% 0.02% 0.00% 0.11% 0.02% 0.00% 0.11% 0.02%	\$0 Sub -total O.00% 0.00% 100.00%	\$0 Customer Allocation 1 Residential 66.75% 0.00%	2 GS <50 13.42% 0.00%	3 GS>50-Regular 18.30% 0.00%	7 Street Light 1.09% 0.00%	Sentinel 0.22% 0.00%	9 Unmetered Scattered Load 0.21% 0.00%	Sub -total Sub -total 100.00% 100.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	A & G Allocation	2	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	8	\$0 \$0 \$0 \$0	\$0 \$0 \$0 Sub -total
S84 2010 S85 S86 S87 S88 S89	It Description TOTAL - 5720	\$0 \$\ \$\ \text{Deriv}\$ 100% 100% 100 100% 100 100% 100 100% 100 100	## Customer 100%	Total 100%	Allocation 1 Residential 0.00% 0.00% 53.71% 53.71% 0.00% 53.71% 0.00% 53.71% 53.71% 53.71% 53.71% 65.3.71% 53.71% 53.71% 53.71% 53.71% 53.71% 53.71% 53.71% 65.3.71% 65.2.71% 65.2.71% 65.2.71% 65.2.71% 65.2.71% 65.2.71% 65.2.71% 65.2.71% 65.2.71% 65.2.71% 65.2.71% 65.2.71% 65.2.71% 65.2.71%	2 GS <50 0.00% 0.00% 13.62%	3 GS>50-Regular 0.00% 0.00% 32.22% 32.22% 0.00% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22% 35.02% 0.00% 0.00% 0.00% 0.00% 0.00% 32.22% 35.02% 16.07% 0.00% 32.22% 35.02% 16.07% 0.00% 32.22%	\$0 7 Street Light 0.00% 0.00% 0.32% 0.00% 0.32% 0.00% 0.32% 0.00% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.32% 0.44% 0.00% 0.00% 0.32% 0.00% 0.32% 0.44% 0.00% 0.00% 0.32% 0.44% 0.00% 0.00% 0.32% 0.44% 0.00% 0.00% 0.32% 0.44% 0.00% 0.00% 0.32% 0.44% 0.00% 0.32% 0.44% 0.00% 0.32% 0.44% 0.00% 0.32% 0.44% 0.00% 0.32% 0.44% 0.00% 0.32% 0.44% 0.00% 0.32% 0.44% 0.00% 0.32% 0.44%	\$0 8 Sentinel 0.00% 0.00% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 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%	9 Unmetered Scattered Load 0.00% 0.00% 0.11% 0.02% 0.00% 0.00% 0.11% 0.11% 0.00% 0.11% 0.00% 0.11% 0.00% 0.11% 0.00% 0.11% 0.00% 0.11% 0.00% 0.11% 0.00% 0.11% 0.00% 0.11% 0.00% 0.11% 0.00% 0.11% 0.00% 0.11% 0.00% 0.11%	\$0 Sub -total 0.00% 0.00% 100.00%	\$0 Customer Allocation 1 Residential 66.75% 0.00%	2 GS <50 13.42% 0.00%	3 GS>50-Regular 18.30% 0.00%	7 Street Light 1.09% 0.00%	Sentinel 0.22% 0.00%	9 Unmetered Scattered Load 0.21% 0.00%	Sub -total Sub -total 100.00% 100.00% 0.00% 0.00% 100.00% 0.00% 100.00% 0.00% 100.00% 100.00% 0.00%	A & G Allocation	2	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	8	\$0 \$0 \$0 \$0	\$0 \$0 \$0 Sub -total
584 2010 585 586 587 588 589 589 589 589 590 591 592 593 1805 594 1805-1 595 1806-2 596 1806 600 1808-1 601 603 1810-1 604 1810-2 605 1810 606 1820-1 607 1820-1 608 1820-1 609 1820-1 601 607 1820-1 608 1820-1 609 1820-1 609 1820-1 609 1820-1 600 1820-1 600 1820-1 601 601 602 1830-1 603 603 604 605 607 1830-1 608 608 609 609 609 609 609 609 609 609 609 609	TOTAL - 5720 TO	\$0 \$\ \text{SO}\$ Derr	Customer 100% 100% 100% 10% 10% 10% 10%	Total 100%	Allocation 1 Residential 0.00% 0.00% 0.00% 53.71% 53.71% 0.00% 53.71% 0.00% 53.71% 53.71% 0.00% 53.71% 0.00% 53.71% 53.71% 53.71% 53.71% 53.71% 53.71% 53.71% 53.71% 53.71% 53.71% 53.71% 65.20% 0.00% 53.71% 65.20% 0.00% 53.71% 48.31% 65.20% 0.00% 53.71% 48.31% 65.20% 0.00% 53.71% 48.31% 65.20% 0.00% 53.71% 48.31%	2 GS <50 0.00% 0.00% 13.62%	3 GS>50-Regular 0.00% 0.00% 32.22% 32.22% 0.00% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22% 32.22% 35.02% 0.00% 0.00% 32.22% 35.02% 16.07% 0.00% 32.22% 35.02% 16.07% 10.00% 32.22% 35.02% 16.07% 10.00% 32.22% 35.02% 16.07% 10.00% 32.22% 35.02% 16.07% 10.00% 32.22% 35.02% 16.07%	\$0 7 Street Light 0.00% 0.00% 0.32% 0.44% 0.00% 0.00% 0.32% 0.00% 0.32% 0.44% 0.00% 0.00% 0.44% 0.00% 0.00% 0.44% 0.00% 0.00% 0.32% 0.44% 0.00% 0.44% 0.00% 0.44% 0.00% 0.44% 0.00% 0.44% 0.00% 0.44% 0.00% 0.44% 0.00% 0.44% 0.00% 0.44% 0.00% 0.44% 0.00% 0.44% 0.00% 0.44% 0.00% 0.44% 0.00% 0.00% 0.44% 0.00% 0.00% 0.44% 0.00% 0.00% 0.44% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	\$0 8 Sentinel 0.00% 0.00% 0.03% 0.00%	9 Unmetered Scattered Load 0.00% 0.00% 0.11% 0.02% 0.00% 0.10% 0.11% 0.11% 0.11% 0.00% 0.11% 0.11% 0.00% 0.11% 0.11% 0.00% 0.11% 0.00% 0.11% 0.00% 0.11% 0.00% 0.11% 0.00% 0.11% 0.00% 0.11% 0.00% 0.11% 0.00% 0.00% 0.11% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	\$0 Sub -total 0.00% 0.00% 100.00%	\$0 Customer Allocation 1 Residential 66.75% 0.00%	2 GS <50 13.42% 0.00%	3 GS>50-Regular 18.30% 0.00%	7 Street Light 1.09% 0.00%	Sentinel 0.22% 0.00%	9 Unmetered Scattered Load 0.21% 0.00%	Sub -total Sub -total 100.00% 100.00% 0.00%	A & G Allocation	2	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	8	\$0 \$0 \$0 \$0	\$0 \$0 \$0 Sub -total



EB-2017-0071

Sheet E1 Categorization Worksheet -

This worksheet details how Density is derived and how Costs are Categorized.

Density of Utility

Density	Number of Customers	kM of Lines
57	33631	595

Deemed Customer Cost Component based on Survey Results

Customer Component

If Density is < 30 customers per kM of lines then	LOW	0.6	All
If Density is Between 30 and 60 customers per kM of lines then	MEDIUM	0.4	All
If Density is Between > 60 customers per kM of lines then	HIGH	0.3	Distribution
If Density is Between > 60 customers per kM of lines then	HIGH	0.35	Transformers

Categorization and Demand Allocation for Distribution Assets Accounts

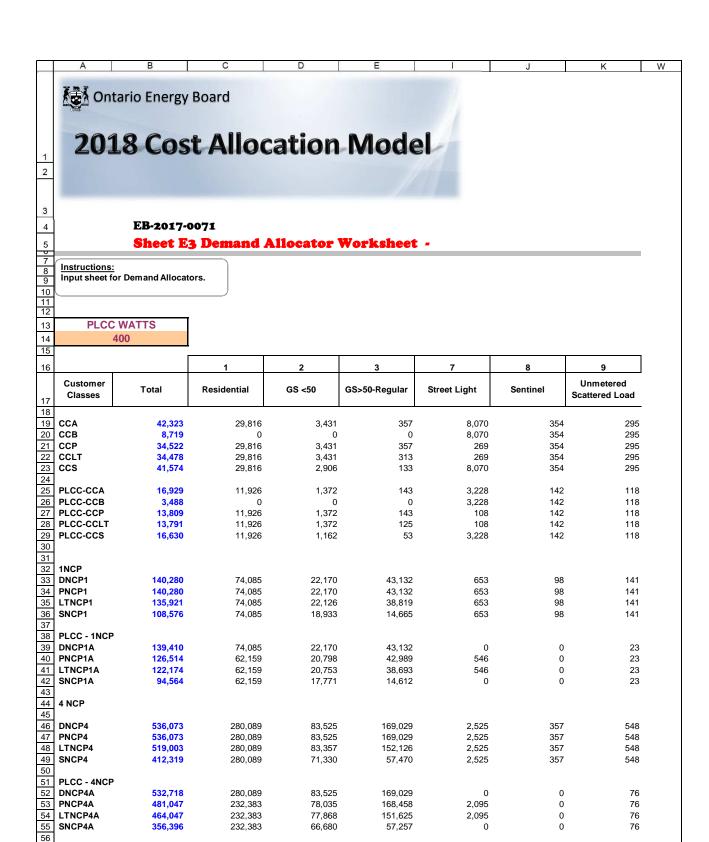
		Categorization							
USoA A/C #	Accounts	Demand	Customer	Customer					
	Distribution Plant								
1805	Land	DCP		0%					
1805-1	Land Station >50 kV	TCP		0%					
1805-2	Land Station <50 kV	DCP		0%					
1806	Land Rights	DCP		0%					
1806-1	Land Rights Station >50 kV	TCP		0%					
1806-2	Land Rights Station <50 kV	DCP		0%					
1808	Buildings and Fixtures	DCP		0%					
1808-1	Buildings and Fixtures > 50 kV	TCP		0%					
1808-2	Buildings and Fixtures < 50 KV	DCP		0%					
1810	Leasehold Improvements	DCP		0%					
1810-1	Leasehold Improvements >50 kV	TCP		0%					
1810-2	Leasehold Improvements <50 kV	DCP		0%					
1010-2	Transformer Station Equipment - Normally	DOF		076					
1815		TOD		00/					
	Primary above 50 kV	TCP		0%					
1820	Distribution Station Equipment - Normally								
	Primary below 50 kV	DCP		0%					
1820-1	Distribution Station Equipment - Normally								
1020 1	Primary below 50 kV (Bulk)	DCP		0%					
1820-2	Distribution Station Equipment - Normally								
1020-2	Primary below 50 kV (Primary)	PNCP		0%					
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%					
1825	Storage Battery Equipment	DCP	02.1	0%					
1825-1	Storage Battery Equipment > 50 kV	TCP		0%					
1825-2	Storage Battery Equipment <50 kV	DCP		0%					
1830	Poles, Towers and Fixtures	DNCP	CCA	40%					
1030	Poles, Towers and Fixtures -	DINCE	COA	4076					
1830-3		DCD		00/					
4000 4	Subtransmission Bulk Delivery	BCP	000	0%					
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	40%					
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	40%					
1835	Overhead Conductors and Devices	DNCP	CCA	40%					
1835-3	Overhead Conductors and Devices -								
1000 0	Subtransmission Bulk Delivery	BCP		0%					
1835-4	Overhead Conductors and Devices -								
1000-4	Primary	PNCP	CCP	40%					
4005 5	Overhead Conductors and Devices -								
1835-5	Secondary	SNCP	ccs	40%					
1840	Underground Conduit	DNCP	CCA	40%					
1840-3	Underground Conduit - Bulk Delivery	BCP		0%					
1840-4	Underground Conduit - Primary	PNCP	CCP	40%					
1840-5	Underground Conduit - Secondary	SNCP	CCS	40%					
1845	Underground Conductors and Devices	DNCP	CCA	40%					
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP	004	0%					
1845-4	Underground Conductors and Devices - Primary	PNCP	ССР	40%					
1845-5	Underground Conductors and Devices - Secondary	SNCP	ccs	40%					
1850	Line Transformers	LTNCP	CCLT	40%					
1855	Services		CWCS	100%					
1860	Meters		CWMC	100%					
.500	blank row		3.71710	10070					
	Conservation and Demand Management			1					
1565	Expenditures and Recoveries		CDMPP	100%					
	Experiultures and Necoveries		1	1					

_				
2105x	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Asse	ts and O7	
	Operation			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	40%
5010	Load Dispatching	1815-1855 D	1815-1855 C	40%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment - Operation Labour	1815 D		0%
5015	Transformer Station Equipment - Operation Supplies and Expenses	1815 D		0%
5016	Distribution Station Equipment - Operation Labour	1820 D		0%
5017	Distribution Station Equipment - Operation Supplies and Expenses	1820 D		0%
5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835 D	1830 & 1835 C	40%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	40%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers- Operation	1850 D	1850 C	40%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	40%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	40%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	40%
5065	Meter Expense		CWMC	100%
5070	Customer Premises - Operation Labour		CCA	100%
5075	Customer Premises - Materials and Expenses		CCA	100%
5085	Miscellaneous Distribution Expense Underground Distribution Lines and	1815-1855 D	1815-1855 C	40%
5090	Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	40%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	40%
	Maintenance			
4751	<u>Maintenance</u>		4751 C	100%
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	40%
5110	Maintenance of Buildings and Fixtures - Distribution Stations	1808 D		0%
5112	Maintenance of Transformer Station	101E D		0%
5114	Equipment Maintenance of Distribution Station Equipment	1815 D 1820 D		0%
5120	Maintenance of Poles, Towers and Fixtures	1830 D	1830 C	40%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	40%
5130	Maintenance of Overhead Services	1000 D	1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	40%
5145	Maintenance of Underground Conduit Maintenance of Underground Conductors	1840 D	1840 C	40%
5150	and Devices	1845 D	1845 C	40%
5155 5160	Maintenance of Underground Services Maintenance of Line Transformers	1850 D	1855 C 1850 C	100% 40%
5160	Maintenance of Line Transformers Maintenance of Meters	1000 D	1860 C	100%
5305	Supervision		CWNB	100%
5310	Meter Reading Expense		CWMR	100%
5315	Customer Billing		CWNB	100%
5320	Collecting		CWNB	100%
5325	Collecting- Cash Over and Short		CWNB	100%
5330	Collection Charges		CWNB	100%
5335	Bad Debt Expense		BDHA	100%
5340	Miscellaneous Customer Accounts Expenses		CWNB	100%

C D Ε Κ J L Ontario Energy Board 2018 Cost Allocation Model 2 EB-2017-0071 4 Sheet E2 Allocator Worksheet -5 Details: 8 The worksheet below details how allocators are 9 derived. 10 11 13 9 14 2 3 7 8 Unmetered ID and GS>50-Explanation **Total** Residential GS < 50 Street Light Sentinel Scattered **Factors** Regular Load 15 16 17 **Demand Allocators** 18 19 1 cp TCP1 100.00% 29.43% 20 Transformation CP 54.95% 15.52% 0.00% 0.00% 0.10% BCP1 54.95% 15.52% 21 Bulk Delivery (SubTransmission) CP 100.00% 29.43% 0.00% 0.00% 0.10% 22 Distribution CP (Total System) DCP1 100.00% 54.95% 15.52% 29.43% 0.00% 0.00% 0.10% 23 24 4 cp 25 Transformation CP TCP4 100.00% 53.71% 13.62% 32.22% 0.32% 0.03% 0.11% 26 Bulk Delivery (SubTransmission) CP BCP4 100.00% 53.71% 13.62% 32.22% 0.32% 0.03% 0.11% Distribution CP (Total System) DCP4 100.00% 53.71% 13.62% 32.22% 0.32% 0.03% 0.11% 28 29 12 cp TCP12 100.00% 49.72% 14.31% 35.56% 0.25% 0.13% 30 Transformation CP 0.02% 31 Bulk Delivery (SubTransmission) CP BCP12 100.00% 49.72% 14.31% 35.56% 0.25% 0.02% 0.13% Distribution CP (Total System) DCP12 100.00% 49.72% 14.31% 35.56% 0.25% 0.02% 0.13% 33 34 NON CO_INCIDENT PEAK 35 1 NCP 36 Distribution NCP (Total System) DNCP1 100.00% 53.14% 15.90% 30.94% 0.00% 0.00% 0.02% 37 Primary NCP PNCP1 100.00% 49.13% 16.44% 33.98% 0.43% 0.00% 0.02% 16.99% LTNCP1 50.88% Line Transformer NCP 100.00% 31.67% 0.45% 0.00% 0.02% 38 39 Secondary NCP SNCP1 100.00% 65.73% 18.79% 15.45% 0.00% 0.00% 0.02% 40 41 4 NCP 52.58% 42 Distribution NCP (Total System) DNCP4 100.00% 15.68% 31.73% 0.00% 0.00% 0.01% 16.22% 43 Primary NCP PNCP4 100.00% 48.31% 35.02% 0.44% 0.00% 0.02% Line Transformer NCP LTNCP4 100.00% 50.08% 16.78% 32.67% 0.45% 0.00% 0.02% 45 Secondary NCP SNCP4 100.00% 65.20% 18.71% 16.07% 0.00% 0.00% 0.02% 46 47 12 NCP 48 Distribution NCP (Total System) DNCP12 100.00% 48.45% 16.19% 35.34% 0.00% 0.00% 0.01% Primary NCP PNCP12 16.93% 0.52% 0.02% 100.00% 42.66% 39.87% 0.00% 50 Line Transformer NCP LTNCP12 100.00% 44.45% 17.60% 37.39% 0.54% 0.00% 0.02% Secondary NCP SNCP12 51 100.00% 60.34% 20.47% 19.17% 0.00% 0.00% 0.02% 52 53 Demand Allocators - Composite 54

			,	,			,		
	Α	В	С	D	E	F	J	K	L
55	DEMAND 1815-1855	1815-1855 D	100.00%	50.13%	16.08%	33.36%	0.40%	0.00%	0.03%
56	DEMAND 1808	1808 D	100.00%	53.71%	13.62%	32.22%	0.32%	0.03%	0.11%
	DEMAND 1815	1815 D	100.00%	53.71%	13.62%	32.22%	0.32%	0.03%	0.11%
58	DEMAND 1820	1820 D	100.00%	48.31%	16.22%	35.02%	0.44%	0.00%	0.02%
		1815 & 1820							
59	DEMAND 1815 & 1820	D	100.00%	50.56%	15.14%	33.85%	0.39%	0.01%	0.05%
60	DEMAND 1830	1830 D	100.00%	49.43%	16.39%	33.76%	0.41%	0.00%	0.02%
61	DEMAND 1835	1835 D	100.00%	49.43%	16.39%	33.76%	0.41%	0.00%	0.02%
		1830 & 1835							
62	DEMAND 1830 & 1835	D	100.00%	49.43%	16.39%	33.76%	0.41%	0.00%	0.02%
	DEMAND 1840	1840 D	100.00%	50.71%	16.58%	32.32%	0.37%	0.00%	0.02%
64	DEMAND 1845	1845 D	100.00%	50.71%	16.58%	32.32%	0.37%	0.00%	0.02%
		1840 & 1845							
65	DEMAND 1840 & 1845	D	100.00%	50.71%	16.58%	32.32%	0.37%	0.00%	0.02%
	DEMAND 1850	1850 D	100.00%	50.08%	16.78%	32.67%	0.45%	0.00%	0.02%
			100.00 /6						
67	DEMAND 1855	1855 D	•	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
68	DEMAND 1860	1860 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
69									
	CUSTOMER ALLOCATORS								
_	- COOTOMETE ALECOPTIONS								
71	D.III. D. (
	Billing Data								
73	kWh	CEN	100.00%	45.72%	14.73%	38.98%	0.38%	0.03%	0.15%
74	kW	CDEM	100.00%	0.00%	0.00%	98.78%	1.13%	0.10%	0.00%
75	kWh - Excl WMP	CEN EWMP	100.00%	45.72%	14.73%	38.98%	0.38%		0.15%
	KVVII - EXCI VVIVIE	CEN EWIND	100.00%	43.72%	14./370	30.90%	U.30%	0.03%	U.13%
76									
77	Dollar Billed	CREV	100.00%	56.80%	16.44%	23.72%	2.65%	0.18%	0.21%
78	Bad Debt 3 Year Historical Average	BDHA	100.00%	75.61%	14.27%	10.12%	0.00%	0.00%	0.00%
<u> </u>	Late Payment 3 Year Historical		10010070	1 010 1 70		1011270	0.0070	0.0070	010070
	•								
79	Average	LPHA	100.00%	73.79%	14.33%	11.89%	0.00%	0.00%	0.00%
80									
81	Number of Bills	CNB	100.00%	24.23%	2.79%	0.29%	0.00%	0.00%	0.02%
F									0.00_70
00	Nivershau of Commontions (Lines stoned)	CCON	400.000/	0.000/	0.000/	0.000/	00 500/	4.000/	2.200/
	Number of Connections (Unmetered)	CCON	100.00%	0.00%	0.00%	0.00%	92.56%	4.06%	3.38%
83	Embedded Distributor	ED	100.00%	0.00%	0.00%	0.00%	0.00%		0.00%
85									
86	Total Number of Customer	CCA	100.00%	70.45%	8.11%	0.84%	19.07%	0.84%	0.70%
87	Subtransmission Customer Base	CCB	100.00%	0.00%	0.00%	0.00%	92.56%	4.06%	3.38%
88	Primary Feeder Customer Base	CCP	100.00%	86.37%	9.94%	1.03%	0.78%	1.03%	0.85%
89	Line Transformer Customer Base	CCLT	100.00%	86.48%	9.95%	0.91%	0.78%	1.03%	0.86%
90	Secondary Feeder Customer Base	CCS	100.00%	71.72%	6.99%	0.32%	19.41%	0.85%	0.71%
91	Cocondary i codor Caciomer Baco		10010070	= /0	0.0070	0.0270	1011170	0.0070	011 170
92	Weighted - Services	cwcs	100.00%	92.36%	6.12%	0.17%	1.25%	0.05%	0.05%
93	Weighted Meter -Capital	CWMC	100.00%	71.99%	23.82%	4.19%	0.00%	0.00%	0.00%
94	Weighted Meter Reading	CWMR	100.00%	74.06%	8.56%	17.38%	0.00%	0.00%	0.00%
95	Weighted Bills	CWNB	100.00%	84.98%	10.85%	4.11%	0.01%	0.00%	0.05%
	Weighted bills	CWIND	100.00 /6	04.30 /0	10.05 /6	4.11/0	0.0176	0.00 /6	0.03 /6
96									
	CUSTOMER ALLOCATORS -								
97	Composite								
98	•								
	CUSTOMER 1815-1855	1815-1855 C	100 000/	86.67%	9.03%	0.80%	1.98%	0.83%	0.69%
			100.00%						
	CUSTOMER 1808	1808 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
101	CUSTOMER 1815	1815 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	CUSTOMER 1820	1820 C	_	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
.02		1815 & 1820		0.0070	2.2070	2.3070	2.2070	3.3070	
100	CUCTOMED 4945 9 4999			0.000/	0.000/	0.000/	0.000/	0.000/	0.000/
	CUSTOMER 1815 & 1820	С	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	CUSTOMER 1830	1830 C	100.00%	85.40%	9.74%	0.99%	2.02%	1.01%	0.84%
105	CUSTOMER 1835	1835 C	100.00%	85.40%	9.74%	0.99%	2.02%	1.01%	0.84%
		1830 & 1835							
100	CUSTOMED 1020 9 1025	C	100 000/	QE 400/	0.740/	0.009/	2.020/	1.040/	0.940/
	CUSTOMER 1830 & 1835	_	100.00%	85.40%	9.74%	0.99%	2.02%	1.01%	0.84%
	CUSTOMER 1840	1840 C	100.00%	84.29%	9.52%	0.93%	3.43%	1.00%	0.83%
108	CUSTOMER 1845	1845 C	100.00%	84.29%	9.52%	0.93%	3.43%	1.00%	0.83%
		1840 & 1845							
100	CUSTOMER 1840 & 1845	C	100.009/	0.4.200/	0.539/	0.039/	2 420/	4.009/	0.930/
			100.00%	84.29%	9.52%	0.93%	3.43%	1.00%	0.83%
	CUSTOMER 1850	1850 C	100.00%	86.48%	9.95%	0.91%	0.78%	1.03%	0.86%
111	CUSTOMER 1855	1855 C	100.00%	92.36%	6.12%	0.17%	1.25%	0.05%	0.05%
	CUSTOMER 1860	1860 C	100.00%	71.99%	23.82%	4.19%	0.00%	0.00%	0.00%
	55515MER 1000		. 55.5570	. 1.00/0	_5.02 /0	/0	0.0070	3.00/0	0.0070
113									

A	В	С	D	Е	F	J	K	L
114 Composite Allocators		•						
115 Net Fixed Assets	NFA	100.00%	61.25%	13.84%	23.76%	0.73%	0.21%	0.21%
Net Fixed Assets Excluding Capital								
116 Contribution	NFA ECC	100.00%	61.58%	13.83%	23.33%	0.80%	0.23%	0.23%
117 5005-5340	O&M	100.00%	66.75%	13.42%	18.30%	1.09%	0.22%	0.21%
118 Account Setup	Acct	100.00%	66.75%	13.42%	18.30%	1.09%	0.22%	0.21%
119 Access to Poles	POLE	100.00%	63.82%	13.73%	20.65%	1.05%	0.41%	0.35%
120 5005-6225	OM&A	100.00%	66.68%	13.43%	18.37%	1.09%	0.22%	0.21%
121								
122 SME Allocator	4751 C		89.68%	10%	0%	0%	0%	0%
123								



12NCP 57 58 59

60

61

62

63

DNCP12

PNCP12

LTNCP12

SNCP12

1,337,868

1,337,868

1,290,492

996,621

643,526

643,526

643,526

643.526

215,097

215,097

214,667

183.693

469,459

469,459

422,514

159.616

7,357

7,357

7,357

7.357

820

820

820

820

1,608

1,608

1,608

1.608

	Α	В	С	D	Е	I	J	K	W
64	PLCC - 12NCF	•							
65	DNCP12A	1,328,275	643,526	215,097	469,459	0	0	192	
66	PNCP12A	1,173,043	500,409	198,628	467,746	6,067	0	192	
67	LTNCP12A	1,125,878	500,409	198,198	421,011	6,067	0	192	
68	SNCP12A	829,324	500,409	169,745	158,978	0	0	192	
69									

Uniform System of Accounts - Detail Accounts:					Classifica	tion and Allo	cation
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M	
1608	Franchises and Consents	Other Distribution Assets	gp				
1805	Land	Assets	dp	DDCP			
1805-1	Land Station >50 kV		dp	TCP	TCP4		
1805-2 1806	Land Station <50 kV Land Rights		dp dp	DCP DDCP	DCP4		
1806-1	Land Rights Station >50 kV		dp	TCP	TCP4		
1806-2	Land Rights Station <50 kV		dp	DCP	DCP4		
1808	Buildings and Fixtures		dp	DDCP			
1808-1	Buildings and Fixtures > 50 kV		dp	ТСР	TCP4		
1808-2	Buildings and Fixtures < 50		dp	DCP	DCP4		
1810	KV Leasehold Improvements		dp	DDCP			
1810-1	Leasehold Improvements		dp	TCP	TCP4		
1810-2	>50 kV Leasehold Improvements		dp	DCP	DCP4		
1815	<50 kV Transformer Station Equipment - Normally		dp	TCP	TCP4		
	Primary above 50 kV Distribution Station						
1820	Equipment - Normally Primary below 50 kV		dp	DCP	DCP4		
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP4		
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4		
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN	
1825	Storage Battery Equipment		dp	DDCP			
1825-1	Storage Battery Equipment > 50 kV		dp	ТСР	TCP4		
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP4		
1830	Poles, Towers and Fixtures		dp	DDNCP			
	Poles, Towers and Fixtures -						
1830-3	Subtransmission Bulk Delivery		dp	ВСР	BCP4		
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	ССР	x
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	ccs	х
1835	Overhead Conductors and Devices		dp	DDNCP			
1835-3	Overhead Conductors and Devices - Subtransmission		dp	ВСР	ВСР4		
1835-4	Bulk Delivery Overhead Conductors and		dp	PNCP	PNCP4	ССР	х
1835-5	Devices - Primary Overhead Conductors and		dp	SNCP	SNCP4	ccs	х
1840	Devices - Secondary Underground Conduit		dp	DDNCP	3.1. 2. 1		
1840-3	Underground Conduit - Bulk	Land and Buildings	dp	BCP	BCP4		
1840-4	Delivery Underground Conduit -	Land and Buildings	dp	PNCP	PNCP4	ССР	х
1840-5	Primary Underground Conduit -	Land and Buildings	dp	SNCP	SNCP4	ccs	х
1845	Secondary Underground Conductors	Land and Buildings	dp	DDNCP			
1845-3	and Devices Underground Conductors	TS Primary Above	dp	BCP	BCP4		
	and Devices - Bulk Delivery Underground Conductors	50					
1845-4	and Devices - Primary	DS	dp	PNCP	PNCP4	ССР	Х

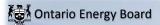
Uniform System of Accounts - Detail Accounts:					Classifica	tion and Allo	cation
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	ccs	х
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	х
1855	Services	Services and Meters	dp			cwcs	
1860	Meters	Services and Meters	dp			CWMC	
1905	Land	Land and Buildings	gp				
1906	Land Rights	Land and Buildings	gp				
1908	Buildings and Fixtures	General Plant	gp				
1910	Leasehold Improvements	General Plant	gp				
1915	Office Furniture and Equipment	Equipment	gp				
1920	Computer Equipment - Hardware	IT Assets	gp				
1925	Computer Software	IT Assets	gp				
1930	Transportation Equipment	Equipment	gp				
1935	Stores Equipment Tools, Shop and Garage	Equipment	gp				
1940	Equipment Measurement and Testing	Equipment	gp				
1945	Equipment	Equipment	gp				
1950	Power Operated Equipment	Equipment	gp				
1955	Communication Equipment	Equipment	gp				
1960	Miscellaneous Equipment	Equipment	gp				
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp				
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp				
1980	System Supervisory Equipment	Other Distribution Assets	gp				
1990	Other Tangible Property	Other Distribution Assets	gp				
1995	Contributions and Grants - Credit	Contributions and Grants	со		Break out	Breakout	
2005	Property Under Capital Leases	Other Distribution Assets	gp				
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp				
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout	
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out	Breakout	
3046	Balance Transferred From Income	Equity	NI				
4080	blank row Distribution Services Revenue	Distribution Services Revenue	CREV				
4082	Retail Services Revenues	Other Distribution Revenue	mi				
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi				
4086	SSS Admin Charge	Other Distribution Revenue	mi				
4090	Electric Services Incidental	Other Distribution	mi				
4205	to Energy Sales Interdepartmental Rents	Revenue Other Distribution	mi				
4210	Rent from Electric Property	Revenue Other Distribution	mi				
	Other Utility Operating	Revenue Other Distribution					
4215	Income	Revenue Other Distribution	mi				
4220	Other Electric Revenues	Revenue Late Payment	mi				
4225	Late Payment Charges	Charges	mi				
4235	Miscellaneous Service Revenues	Specific Service Charges	mi				
4235-1	Account Set Up Charges	Specific Service Charges	mi				

Uniform System of Accounts - Detail Accounts:					Classifica	tion and Alloc	cation
USoA Account	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
4235-90	Miscellaneous Service Revenues - Residual	Specific Service Charges	mi				
4240	Provision for Rate Refunds	Other Distribution Revenue	mi				
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi				
4305	Regulatory Debits	Other Income & Deductions	mi				
4310	Regulatory Credits	Other Income & Deductions	mi				
4315	Revenues from Electric Plant Leased to Others		mi				
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi				
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi				
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi				
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi				
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi				
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi				
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi				
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi				
4360	Loss on Disposition of Utility and Other Property		mi				
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi				
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi				
4375	Revenues from Non-Utility Operations	Other Income & Deductions	mi				
4380	Expenses of Non-Utility Operations	Other Income & Deductions	mi				
4390	Miscellaneous Non- Operating Income	Other Income & Deductions	mi				
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi				
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi				
4405	Interest and Dividend Income	Other Income & Deductions	mi				
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi				
4705	Power Purchased	Power Supply Expenses (Working Capital)	сор				
4708	Charges-WMS	Power Supply Expenses (Working Capital)	сор				
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	сор				
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	сор				
4714	Charges-NW	Power Supply Expenses (Working Capital)	сор				
4715	System Control and Load Dispatching	Other Power Supply Expenses	сор				
4716	Charges-CN	Power Supply Expenses (Working Capital)	сор				
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	сор				
4750	Charges-LV	Power Supply Expenses (Working Capital)	сор				

Uniform System of Accounts - Detail Accounts:					Classifica	tion and Alloc	ation
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
4751	Charges - Smart Metering Entity	Power Supply Expenses (Working Capital)	сор			4751 C	
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	х
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	х
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C	
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C	
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di 1815 D		1815 D	1815 C	
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C	
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C	
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1830 & 1835 I	830 & 1835	1830 & 1835 (х
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 I	830 & 1835	1830 & 1835 (х
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 I	830 & 1835	1830 & 1835 (
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	х
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845 I	840 & 1845	840 & 1845 (x
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 I	840 & 1845	1840 & 1845 (x
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 I	840 & 1845	1840 & 1845 (
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	х
5065	Meter Expense	Operation (Working Capital)	cu			CWMC	
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA	
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA	
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	х
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845 I	840 & 1845	1840 & 1845 (х
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 I	830 & 1835	1830 & 1835 (x
5096	Other Rent	Operation (Working Capital)	di				
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	х
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C	
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C	
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C	
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	х
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	х
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C	

Uniform System of Accounts - Detail Accounts:					Classifica	ition and Alloc	ation
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835 I	830 & 1835	1830 & 1835 (x
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C	
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	х
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C	
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB	
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			CWMR	
5315	Customer Billing	Billing and Collection (Working Capital)	cu			CWNB	
5320	Collecting	Billing and Collection (Working Capital)	cu			CWNB	
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu			CWNB	
5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB	
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu			BDHA	
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu			CWNB	
5405	Supervision	Community Relations (Working Capital)	ad				
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad				
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad				
5420	Community Safety Program	Community Relations (Working Capital)	ad				
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad				
5505	Supervision	Other Distribution Expenses	ad				
5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad				
5515	Advertising Expense	Advertising Expenses	ad				
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad				
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad				
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad				
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad				
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad				
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad				
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad				

Uniform System of Accounts - Detail Accounts:					Classifica	tion and Allo	cation
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5635	Property Insurance	Insurance Expense (Working Capital)	ad				
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad				
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad				
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad				
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad				
5660	General Advertising Expenses	Advertising Expenses	ad				
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad				
5670	Rent	Administrative and General Expenses (Working Capital)	ad				
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad				
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad				
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	сор				
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out	Breakout	
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout	
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout	
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED	Break out	Breakout	
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep				
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep				
5740	Amortization of Deferred Charges	Amortization of Assets	dep				
6005	Interest on Long Term Debt	Interest Expense - Unclassifed	INT				
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad				
6110	Income Taxes	Income Tax Expense - Unclassified	Input				
6205-1	Sub-account LEAP Funding	Charitable Contributions	ad				
6210	Life Insurance	Insurance Expense (Working Capital)	ad				
6215	Penalties	Other Distribution Expenses	ad				
6225	Other Deductions	Other Distribution Expenses	ad				



2018 Cost Allocation Model

EB-2017-0071

Sheet E5 Reconciliation Worksheet -

<u>Details:</u>
The worksheet below shows reconciliation of costs included and excluded in the Trial Balance.

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1565	Conservation and Demand Management			40		***		•	00		00
4000	Expenditures and Recoveries	\$0 \$0		\$0		\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
1608 1805	Franchises and Consents Land	\$0	¢o.	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1805	Land Station >50 kV		\$0 \$19,615	\$19,615		\$0 \$0	* -	\$19,615	* * *	\$19.615	\$0 \$0
1805-1	Land Station >50 kV		\$69,545	\$69,545		\$0 \$0	\$19,615 \$69,545	\$19,615 \$69,545	\$0 \$0	\$69,545	\$0 \$0
1806	Land Rights		\$09,545 \$0	\$09,545		\$0 \$0	\$69,545 \$0	\$09,545 \$0	\$0 \$0	\$69,545 \$0	\$0 \$0
1806-1	Land Rights Station >50 kV		\$696,041	\$696.041		\$0 \$0	\$696.041	\$696.041	\$0 \$0	\$696.041	\$0 \$0
1806-1	Land Rights Station >50 kV		\$86,028	\$86,028		\$0 \$0	\$86,028	\$86,028	\$0 \$0	\$86,028	\$0 \$0
1808	Buildings and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV		\$6,765,833	\$6.765.833		\$0	\$6.765.833	\$6.765.833	\$0	\$6.765.833	\$0
1808-2	Buildings and Fixtures < 50 KV		\$18,292,808	\$18,292,808		\$0	\$18,292,808	\$18,292,808	\$0	\$18,292,808	\$0
1810	Leasehold Improvements		\$0	\$10,292,000		\$0	\$10,232,000	\$10,232,000	\$0	\$10,232,000	\$0 \$0
1810-1	Leasehold Improvements >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0 \$0
1810-2	Leasehold Improvements <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1010 2	Transformer Station Equipment - Normally		ΨΟ	ΨΟ		ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ
1815	Primary above 50 kV		\$7.723.996	\$7,723,996		\$0	\$7,723,996	\$7,723,996	\$0	\$7,723,996	\$0
	Distribution Station Equipment - Normally		*:,:==,:==	*-,,		4-	4.,0,000	*:,:==,===	**	4.,0,000	**
1820	Primary below 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally		**	**		4-	***	**	**	***	**
1820-1	Primary below 50 kV (Bulk)		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally		•	*		**	**	•	**	**	•
1820-2	Primary below 50 kV (Primary)		\$10,773,659	\$10,773,659		\$0	\$10,773,659	\$10,773,659	\$0	\$10,773,659	\$0
	Distribution Station Equipment - Normally			, .,		**	, .,	, .,	**	* -, -,	•
1820-3	Primary below 50 kV (Wholesale Meters)		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV		\$13,722	\$13,722		\$0	\$13,722	\$13,722	\$0	\$13,722	\$0
1830	Poles, Towers and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures -										
1830-3	Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary			\$18,864,265		\$0	\$18,864,265	\$18,864,265	\$0	\$18,864,265	\$0
1830-5	Poles, Towers and Fixtures - Secondary		\$1,341,674	\$1,341,674		\$0	\$1,341,674	\$1,341,674	\$0	\$1,341,674	\$0
1835	Overhead Conductors and Devices		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices -										
1835-3	Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary		\$12,665,900	\$12,665,900		\$0	\$12,665,900	\$12,665,900	\$0	\$12,665,900	\$0
4005.5	Overhead Conductors and Devices -		0000 001	****			#000 00 t	# 000 == :		0000.001	60
1835-5	Secondary		\$900,831	\$900,831	l l	\$0	\$900,831	\$900,831	\$0	\$900,831	\$0

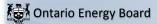
Section Sect	1010	11.1		00		1 1 201	00	00	00	00	00
1840-	1840	Underground Conduit		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840 Underground Connactors and Devoces - Duk. \$3 \$509,722 \$500,752 \$5 \$5 \$5 \$5 \$5 \$5 \$5		Underground Conduit - Bulk Delivery									
1946 Unerground Conductors and Devices	1840-4	Underground Conduit - Primary		\$3,979,672	\$3,979,672	\$0	\$3,979,672	\$3,979,672	\$0	\$3,979,672	\$0
1946 Unerground Conductors and Devices	1840-5				\$659 722	\$0	\$659 722	\$659 722	\$0	\$659 722	
Londerground Connections and Devices - Dulk											
1865 Delivery Sign Sig	1043			φυ	ΦΟ	φ0	φυ	φυ	φυ	φυ	φυ
Underground Contactions and Devices \$11,470,813 \$ \$11,970,813 \$ \$ \$1,970,813 \$ \$ \$ \$1,970,813 \$ \$ \$ \$1,970,813 \$ \$ \$ \$1,970,813 \$ \$ \$ \$1,970,813 \$ \$ \$ \$1,970,813 \$ \$ \$ \$ \$1,970,813 \$ \$ \$ \$ \$1,970,813 \$ \$ \$ \$ \$ \$1,970,813 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$						l					
1966- Primary	1845-3	Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Undergroand Conscioutors and Devices - 108-55 Security - 108-55 Se		Underground Conductors and Devices -				l					
Undergroand Conscioutors and Devices - 108-55 Security - 108-55 Se	1845-4	Primary		\$11 870 813	\$11,870,813	\$0	\$11,870,813	\$11 870 813	\$0	\$11.870.813	\$0
1945 Secondary S1697.850 S1,967.850	.0.0 .			ψ,σσ,σ.ισ	ψ,σ.σ,σ.σ	ļ	ψ,σσ,σ.ισ	ψ11,010,010	ΨŬ	ψ. 1,07 0,010	Ψ
	1015 5			04.007.050	04 007 050	00	04 007 050	04.007.050	00	04.007.050	00
1855 Services \$6.006,373 \$6.006,373 \$0.006,373											
1860 Melers											
1905 Land Rights S0 S0 S0 S0 S0 S0 S0 S	1855	Services		\$6,305,373	\$6,305,373	\$0	\$6,305,373	\$6,305,373	\$0	\$6,305,373	\$0
1905 Land Rights S0 S0 S0 S0 S0 S0 S0 S	1860	Meters		\$4.911.585	\$4.911.585	\$0	\$4.911.585	\$4.911.585	\$0	\$4.911.585	\$0
1906 Land Rights \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		Land	\$0								
Buildings and Pixtures SO SO SO SO SO SO SO S											
1910 Leasehold Improvements											
1915 Office Furniture and Equipment S0 S0 S0 S0 S0 S0 S0 S											
1920 Computer Equipment - Hardware \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	1910	Leasehold Improvements									
1925 Computer Software 50 50 50 50 50 50 50 5	1915	Office Furniture and Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1925 Computer Software 50 50 50 50 50 50 50 5	1920	Computer Equipment - Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1935 Street Equipment S0 S0 S0 S0 S0 S0 S0 S											
1935 Stores Equipment S0 S0 S0 S0 S0 S0 S0 S		•									
1940 Tools, Shop and Garage Equipment \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$											
1945 Measurement and Tesing Equipment S0 S0 S0 S0 S0 S0 S0 S							* -				
1990 Power Operated Equipment S0 S0 S0 S0 S0 S0 S0 S	1940	Tools, Shop and Garage Equipment					\$0				
1955 Communication Equipment \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	1945	Measurement and Testing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955 Communication Equipment \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1860 Miscellaneous Equipment 50 50 50 50 50 50 50 5				\$0			\$0			\$0	
1970 Load Management Controls - Customer Premises \$0 \$ \$0 \$ \$0 \$ \$0 \$ \$0 \$ \$0 \$ \$0 \$ \$											
Premises			ΦΟ	φυ	ΦΟ	φ0	φυ	φυ	φυ	φυ	φυ
Load Management Controls - Utility Premises	1970										
Load Management Controls - Utility Premises S0 S0 S0 S0 S0 S0 S0 S		Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980 System Supervisory Equipment S0 \$1,615,556 \$1,615,556 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	1975										
1995		Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	1980	System Supervisory Equipment	\$0	\$1 615 556	\$1 615 556	\$0	\$1,615,556	\$1 615 556	\$0	\$1 615 556	\$0
1995 Contributions and Grants - Credit (\$14,474,270) \$0 (\$14,474,270) \$0 (\$14,474,270) \$0 (\$14,474,270) \$0 (\$14,474,270) \$0 (\$14,474,270) \$0 (\$10 (\$14,474,270) \$0 (\$10 (\$10 (\$10 (\$10 (\$10 (\$10 (\$10 (
2005 Property Under Capital Leases \$0		0 , ,	* *		* -		* -			* *	
2010 Electric Plant Purchased or Sold \$0										** * * *	
2105 Accum. Amontization of Electric Utility Plant-Property, Plant, & Equipment (\$15,772,166) (\$15,772,164) (\$15,772,164) (\$15,772,164) (\$15,772,164) (\$15,772,164) (\$15,772,164) (\$15,772,164) (\$15,772,164) (\$15,772			* * *	* -	* -		* -	* -	* * *		
Property, Plant, & Equipment (\$15,772,166) (\$15,772,166) (\$15,772,166) (\$15,772,166) (\$22, 202, 202, 202, 202, 202, 202, 202,			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2120 Accumulated Amortization of Electric Utility Plant - Intangibles S0 S0 S0 S0 S0 S0 S0 S	2105	Accum. Amortization of Electric Utility Plant -									
2120 Accumulated Amortization of Electric Utility Plant - Intangibles \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		Property, Plant, & Equipment	(\$15,772,166)		(\$15,772,166)	\$0	(\$15,772,166)	(\$15,772,166)	\$0	(\$15,772,164)	(\$2)
Plant - Intangibles S0 S0 S0 S0 S0 S0 S0 S	2120	Accumulated Amortization of Electric Utility				l					
Solid Balance Transferred From Income (\$3,596,376) (\$3,596	-	Plant - Intangibles	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Destrict Destrict	2046										
A080 Distribution Services Revenue (\$17,012,055) (\$17,012,055) (\$23,500) (\$223,500) (\$223,50	3040		(\$5,530,570)		(\$5,550,570)	Ψ0	(ψυ,υυυ,υτο)	(\$5,550,570)	ΨΟ	(ψυ,υυυ,υτο)	ΨΟ
A082	4000		(047.040.055)		(047.040.055)	I col	(047.040.055)	(047.040.055)	00	(\$47.040.0EE)	00
A084 Service Transaction Requests (STR) (\$300) (\$			*** * * * *				Company of the Compan	*** * * *		** * * * *	
Revenues			(\$23,500)		(\$23,500)	\$0	(\$23,500)	(\$23,500)	\$0	(\$23,500)	\$0
A086 SSS Admin Charge (\$121,000) (\$121,000) (\$121,000) \$0 (\$121,000)	4084	Service Transaction Requests (STR)									
A090 Electric Services Incidental to Energy Sales \$0		Revenues	(\$300)		(\$300)	\$0	(\$300)	(\$300)	\$0	(\$300)	\$0
A090 Electric Services Incidental to Energy Sales \$0	4086	SSS Admin Charge	(\$121,000)		(\$121,000)	\$0	(\$121,000)	(\$121,000)	\$0	(\$121,000)	\$0
A205 Interdepartmental Rents \$0			(* //							***	
4210 Rent from Electric Property (\$2,093,714) (\$2,093,714) \$0 (\$2,093,714) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$										* *	
A215 Other Utility Operating Income \$0		the state of the s	* *		* -				* * *		
4220 Other Electric Revenues \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$											
A225 Late Payment Charges (\$259,000) (\$259,000) (\$259,000) \$0 (\$259,000) \$0 (\$259,000) \$0 (\$259,000) \$0 (\$259,000) \$0 (\$259,000) \$0 (\$259,000) \$0 (\$259,000) \$0 (\$259,000) \$0 (\$259,000) \$0 (\$259,000) \$0 (\$259,000) \$0 (\$259,000) \$0 (\$259,000) \$0 (\$259,000) \$0 (\$259,000) \$0 (\$259,000) \$0 (\$259,000) \$0 \$0 \$0 \$0 \$0 \$0 \$0											
A235 Miscellaneous Service Revenues (\$170,100) (\$170,100) \$0 \$0 \$0 \$0 \$0 \$0 \$0	4220	Other Electric Revenues	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
A235 Miscellaneous Service Revenues (\$170,100) (\$170,100) \$0 \$0 \$0 \$0 \$0 \$0 \$0	4225	Late Payment Charges	(\$259,000)		(\$259,000)	\$0	(\$259,000)	(\$259,000)	\$0	(\$259,000)	\$0
4240 Provision for Rate Refunds \$0 \$0 \$0 \$0 \$0 \$0 4245 Government Assistance Directly Credited to Income \$0<	4235	Miscellaneous Service Revenues	(\$170,100)		(\$170,100)	\$0	(\$170.100)	(\$170.100)	\$0	\$0	(\$170,100)
A245 Government Assistance Directly Credited to Income											
Income			ΨΟ		ΨΟ	Ψ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ
4305 Regulatory Debits \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	4243		# ^		60		r.o	r.o.	60	60	C O
4310 Regulatory Credits \$0 \$0 \$0 \$0 4315 Revenues from Electric Plant Leased to Others \$0 \$0 \$0 \$0 \$0 \$0 4320 Expenses of Electric Plant Leased to Others \$0 \$0 \$0 \$0 \$0 \$0 \$0 4325	1005						* -	* -			
4315 Revenues from Electric Plant Leased to Others \$0											
Others \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Others \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	4315	Revenues from Electric Plant Leased to				1 1					
4320		Others	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenses of Electric Plant Leased to Others \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	4320		**		, ,]		**			
4325		Expenses of Electric Plant Leased to Others	90		90	90	90	90	\$0	0.2	\$0
	1225	Exposition of Electric Flank Leaded to Others	φυ		φυ	J \$0	φυ	Φ0	φυ	φυ	φυ
Caroning Caroning	4323	Boyonusa from Marchandias Johning Sta	(\$400,000)		(6400.000)	00	(\$100,000)	(6400.000)	60	(\$100,000)	60
		Revenues from ivierchandise, Jobbing, Etc.	(\$100,000)		(\$100,000)	\$0	(\$100,000)	(\$100,000)	\$0	(\$100,000)	\$0

	0.1.15				,					
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$7,500	\$7,500		\$0	\$7,500	\$7,500	\$0	\$7,500	\$0
4335	Profits and Losses from Financial Instrument Hedges	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument								· ·	
4345	Investments Gains from Disposition of Future Use Utility	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Plant	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other								· ·	
4360	Property Loss on Disposition of Utility and Other	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
4365	Property Gains from Disposition of Allowances for	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
4305	Emission	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	(\$1,537,447)	(\$1,537,447)		\$0	(\$1,537,447)	(\$1,537,447)	\$0	(\$1,537,447)	\$0
4380	Expenses of Non-Utility Operations	\$1,537,447	\$1,537,447		\$0	\$1,537,447	\$1,537,447	\$0	\$1,537,447	\$0
4390	Miscellaneous Non-Operating Income	(\$20,000)	(\$20,000)		\$0	(\$20,000)	(\$20,000)	\$0	(\$20,000)	\$0
4395	Rate-Payer Benefit Including Interest	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	(\$20,000)	(\$20,000)		\$0 \$0	(\$20,000)	(\$20,000)	\$0	(\$20,000)	\$0 \$0
4415					**					
	Equity in Earnings of Subsidiary Companies	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	\$71,392,207	\$71,392,207		\$0	\$71,392,207	\$71,392,207	\$0	\$71,392,207	\$0
4708	Charges-WMS	\$2,373,861	\$2,373,861		\$0	\$2,373,861	\$2,373,861	\$0	\$2,373,861	\$0
4710 4712	Cost of Power Adjustments Charges-One-Time	\$0 \$0	\$0		\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0
4712 4714	Charges-NW	\$0 \$3,770,245	\$0 \$3,770,245		\$0 \$0	\$0 \$3,770,245	\$0 \$3,770,245	\$0 \$0	\$0 \$3,770,245	\$0 \$0
4714 4715	System Control and Load Dispatching	\$3,770,243 \$0	\$3,770,245 \$0		\$0 \$0	\$3,770,245	\$3,770,245	\$0 \$0	\$3,770,245	\$0 \$0
4716	Charges-CN	\$0 \$0	\$0		\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0
4730	Rural Rate Assistance Expense	\$197,822	\$197,822		\$0	\$197,822	\$197,822	\$0	\$197,822	\$0
4750	Charges-LV	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
4751	Charges - Smart Metering Entity	\$18,950	\$18,950		\$0	\$18,950	\$18,950	\$0	\$18,950	\$0
5005	Operation Supervision and Engineering	\$646,625	\$646,625		\$0	\$646,625	\$646,625	\$0	\$646,625	\$0
5010	Load Dispatching	\$214,485	\$214,485		\$0	\$214,485	\$214,485	\$0	\$214,485	\$0
5012	Station Buildings and Fixtures Expense	\$862,399	\$862,399		\$0	\$862,399	\$862,399	\$0	\$862,399	\$0
5014	Transformer Station Equipment - Operation	C45 404	P45 404		ro.	C45 404	£45.404	C O	C45 404	¢o.
5015	Labour Transformer Station Equipment - Operation	\$45,431	\$45,431		\$0	\$45,431	\$45,431	\$0	\$45,431	\$0
3013	Supplies and Expenses	\$18,313	\$18,313		\$0	\$18,313	\$18,313	\$0	\$18,313	\$0
5016	Distribution Station Equipment - Operation	4.5,5.5	***,***		**	V 10,010	4.0,0.0	**	\$10,010	**
5047	Labour	\$71,890	\$71,890		\$0	\$71,890	\$71,890	\$0	\$71,890	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$15,732	\$15,732		\$0	\$15,732	\$15,732	\$0	\$15,732	\$0
5020	Overhead Distribution Lines and Feeders -									
	Operation Labour	\$557,767	\$557,767		\$0	\$557,767	\$557,767	\$0	\$557,767	\$0
5025	Overhead Distribution Lines & Feeders -	0004.004	0004.004			0004 004	0004.004		0004 004	
5030	Operation Supplies and Expenses Overhead Subtransmission Feeders -	\$301,284	\$301,284		\$0	\$301,284	\$301,284	\$0	\$301,284	\$0
3030	Operation	\$5,999	\$5,999		\$0	\$5,999	\$5,999	\$0	\$5,999	\$0
5035	Overhead Distribution Transformers-	ψ0,000	ψο,οοο		ΨΟ	ψ0,000	ψ0,000	ΨΟ	ψ0,000	ΨΟ
	Operation	\$978	\$978		\$0	\$978	\$978	\$0	\$978	\$0
5040	Underground Distribution Lines and Feeders -									
5045	Operation Labour	\$170,327	\$170,327		\$0	\$170,327	\$170,327	\$0	\$170,327	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$32,088	\$32,088		\$0	\$32,088	\$32,088	\$0	\$32,088	\$0
5050	Underground Subtransmission Feeders -	φ32,000	φ32,000		Φ0	φ32,000	φ3∠,000	Φ0	φ32,000	φυ
	Operation	\$2,057	\$2,057		\$0	\$2,057	\$2,057	\$0	\$2,057	\$0
5055	Underground Distribution Transformers -									
	Operation	\$8,279	\$8,279		\$0	\$8,279	\$8,279	\$0	\$8,279	\$0
5065	Meter Expense	\$404,367	\$404,367		\$0	\$404,367	\$404,367	\$0	\$404,367	\$0
5070	Customer Premises - Operation Labour	\$152,988	\$152,988	J J	\$0	\$152,988	\$152,988	\$0	\$152,988	\$0

5075	Customer Premises - Materials and			I I					
	Expenses	\$27,016	\$27,016	\$0	\$27,016	\$27,016	\$0	\$27,016	\$0
5085	Miscellaneous Distribution Expense	\$382,197	\$382,197	\$0	\$382,197	\$382,197	\$0	\$382,197	\$0
5090	Underground Distribution Lines and Feeders -		***=,	1	****	****	**	722_,	**
0000	Rental Paid	\$52	\$52	\$0	\$52	\$52	\$0	\$52	\$0
5095	Overhead Distribution Lines and Feeders -	Ψ02	402	ΨΟ	ΨΟΣ	ΨΟΣ	ΨΟ	Ψ02	ΨΟ
5095	Rental Paid	\$8,462	\$8,462	\$0	\$8,462	\$8,462	\$0	\$8,462	\$0
5096	Other Rent	\$97,320	\$97,320	\$0	\$97,320	\$97,320	\$0 \$0	\$97,320	\$0
				\$0 \$0		\$97,320 \$0	\$0 \$0		\$0 \$0
5105	Maintenance Supervision and Engineering	\$0	\$0	⊅ 0	\$0	φυ	Φ0	\$0	ΦU
5110	Maintenance of Buildings and Fixtures -	0000 400	0000 400	00	0000 400	0000 400	00	0000 400	00
	Distribution Stations	\$223,100	\$223,100	\$0	\$223,100	\$223,100	\$0	\$223,100	\$0
5112	Maintenance of Transformer Station		•						
	Equipment	\$65,375	\$65,375	\$0	\$65,375	\$65,375	\$0	\$65,375	\$0
5114	Maintenance of Distribution Station								
	Equipment	\$51,413	\$51,413	\$0	\$51,413	\$51,413	\$0	\$51,413	\$0
5120									
	Maintenance of Poles, Towers and Fixtures	\$55,649	\$55,649	\$0	\$55,649	\$55,649	\$0	\$55,649	\$0
5125	Maintenance of Overhead Conductors and								
	Devices	\$542,905	\$542,905	\$0	\$542,905	\$542,905	\$0	\$542,905	\$0
5130	Maintenance of Overhead Services	\$77,348	\$77,348	\$0	\$77,348	\$77,348	\$0	\$77,348	\$0
5135	Overhead Distribution Lines and Feeders -								
	Right of Way	\$692,001	\$692,001	\$0	\$692,001	\$692,001	\$0	\$692,001	\$0
5145	Maintenance of Underground Conduit	\$84,014	\$84,014	\$0	\$84,014	\$84,014	\$0	\$84,014	\$0
5150	Maintenance of Underground Conductors	*- *-	** **	, ,		** **			* -
	and Devices	\$150,016	\$150,016	\$0	\$150,016	\$150,016	\$0	\$150,016	\$0
5155	Maintenance of Underground Services	\$70,817	\$70,817	\$0	\$70,817	\$70,817	\$0	\$70,817	\$0
5160	Maintenance of Line Transformers	\$121,563	\$121,563	\$0	\$121,563	\$121,563	\$0	\$121,563	\$0
5175	Maintenance of Meters	\$52,372	\$52,372	\$0	\$52,372	\$52,372	\$0	\$52,372	\$0
5305	Supervision	\$5,147	\$5,147	\$0	\$5,147	\$5,147	\$0	\$5,147	\$0
5310	Meter Reading Expense	\$393,116	\$393,116	\$0	\$393,116	\$393,116	\$0	\$393,116	\$0
5315	Customer Billing	\$564,191	\$564,191	\$0	\$564,191	\$564,191	\$0	\$564,191	\$0
5320	Collecting	\$351,309	\$351,309	\$0	\$351,309	\$351,309	\$0 \$0	\$351,309	\$0 \$0
		* *							
5325	Collecting- Cash Over and Short	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0
5330	Collection Charges	\$0	\$0		\$0	\$0		\$0	
5335	Bad Debt Expense	\$261,613	\$261,613	\$0	\$261,613	\$261,613	\$0	\$261,613	\$0
5340									
	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	\$62,061	\$62,061	\$0	\$62,061	\$62,061	\$0	\$62,061	\$0
5410	Community Relations - Sundry	\$551,305	\$551,305	\$0	\$551,305	\$551,305	\$0	\$551,305	\$0
5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$5,433	\$5,433	\$0	\$5,433	\$5,433	\$0	\$5,433	\$0
5425	Miscellaneous Customer Service and								
	Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$477,432	\$477,432	\$0	\$477,432	\$477,432	\$0	\$477,432	\$0
5610	Management Salaries and Expenses	\$454,031	\$454,031	\$0	\$454,031	\$454,031	\$0	\$454,031	\$0
5615	General Administrative Salaries and			· ·					•
	Expenses	\$379,211	\$379,211	\$0	\$379,211	\$379,211	\$0	\$379,211	\$0
5620	Office Supplies and Expenses	\$374,044	\$374,044	\$0	\$374,044	\$374,044	\$0	\$374,044	\$0
5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$209,185	\$209,185	\$0	\$209,185	\$209,185	\$0	\$209,185	\$0
5635	Property Insurance	\$127,642	\$127,642	\$0	\$127,642	\$127,642	\$0	\$127,642	\$0
5640	Injuries and Damages	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$127,042	\$0
			-		* -			* -	\$0
5645 5650	Employee Pensions and Benefits Franchise Requirements	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		\$0 \$405,761	\$0 \$405,761	\$0 \$0	\$405,761	\$0 \$405,761	\$0 \$0	\$405,761	\$0 \$0
5655	Regulatory Expenses								
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$311,683	\$311,683	\$0	\$311,683	\$311,683	\$0	\$311,683	\$0
5670	Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$741,040	\$741,040	\$0	\$741,040	\$741,040	\$0	\$741,040	\$0
5680	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and								
	Pehalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

				Control	\$165,985,066					
	Total	\$42,567,478	\$123,417,588 #########		• •	###########	\$165,985,066	\$0	###############	(\$170,102)
6225	Other Deductions	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
6205-1	Sub-account LEAP funding	\$24,000	\$24,000		\$0	\$24,000	\$24,000	\$0	\$24,000	\$0
6110	Income Taxes	\$333,200	\$333,200		\$0	\$333,200	\$333,200	\$0	\$333,200	\$0
6105	Taxes Other Than Income Taxes	\$45,000	\$45,000		\$0	\$45,000	\$45,000	\$0	\$45,000	\$0
6005	Interest on Long Term Debt	\$2,396,385	\$2,396,385		\$0	\$2,396,385	\$2,396,385	\$0	\$2,396,385	\$0
5740	Amortization of Deferred Charges	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Amortization of Deferred Development Costs	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5735		•	\$ 0		•	Q U	Ψ0	•	Ψ	Ψ
0,00	Regulatory Study Costs	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and	ΨU	40		ΦΟ	Φ0	ΦΟ	Φ0	\$0	φ0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Plant	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric	4 0	\$0		20	ΦΟ	Φ0	φU	φυ	φυ
5710	Amortization of Limited Term Electric Plant	\$0	0.0		\$0	\$0	\$0	\$0	\$0	\$0
	Equipment	\$3,783,956	\$3,783,956		\$0	\$3,783,956	\$3,783,956	\$0	\$3,783,956	\$0
5705	Amortization Expense - Property, Plant, and									

Grouping by Allocator	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	•	Balance in O4 Summary	Difference
1808	\$ 1,085,499	\$ -	\$ -	\$ 1,085,499	\$ 1,085,499	\$ -	\$		\$ -
1815	\$ 129,119	\$ -	\$ -	\$ 129,119	\$ 129,119	\$ -	\$	129,119	\$ -
1820	\$ 139,035	\$ -	\$	\$ 139,035	\$ 139,035	\$ -	\$	139,035	\$ -
1830	\$ 55,649	\$ -	\$ -	\$ 55,649	\$ 55,649	\$ -	\$	55,649	\$ -
1835	\$ 542,905	\$ -	\$ -	\$ 542,905	\$ 542,905	\$ -	\$	542,905	\$ -
1840	\$ 84,014	\$ -	\$ -	\$ 84,014	\$ 84,014	\$ -	\$	84,014	\$ -
1845	\$ 150,016	\$ -	\$ -	\$ 150,016	\$ 150,016	\$ -	\$	150,016	\$ -
1850	\$ 130,820	\$ -	\$ -	\$ 130,820	\$ 130,820	\$ -	\$	130,820	\$ -
1855	\$ 148,165	\$ -	\$ -	\$ 148,165	\$ 148,165	\$ -	\$	148,165	\$ -
1860	\$ 52,372	\$ -	\$ -	\$ 52,372	\$ 52,372	\$ -	\$	52,372	\$ -
1815-1855	\$ 1,243,307	\$ -	\$ -	\$ 1,243,307	\$ 1,243,307	\$ -	\$	1,243,307	\$ -
1830 & 1835	\$ 1,565,513	\$ -	\$ -	\$ 1,565,513	\$ 1,565,513	\$ -	\$	1,565,513	\$ -
1840 & 1845	\$ 204,524	\$ -	\$ -	\$ 204,524	\$ 204,524	\$ -	\$	204,524	\$ -
BCP	\$ - :	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -
BDHA	\$ 261,613	\$ -	\$ -	\$ 261,613	\$ 261,613	\$ -	\$	261,613	\$ -
Break Out	\$ (26,462,480)	\$ -	\$ -	\$ (26,462,480)	\$ (26,462,480)	\$ -	\$	(26,462,478)	\$ (2)
CCA	\$ 180,004	\$ -	\$ -	\$ 180,004	\$ 180,004	\$ -	\$	180,004	\$ -
CDMPP	\$ - :	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -
CEN	\$ 3,770,245	\$ -	\$ -	\$ 3,770,245	\$ 3,770,245	\$ -	\$	3,770,245	\$ -
CEN EWMP	\$ 73,963,890	\$ -	\$ -	\$ 73,963,890	\$ 73,963,890	\$ -	\$	73,963,890	\$ -
CREV	\$ (17,012,055)	\$ -	\$ -	\$ (17,012,055)	\$ (17,012,055)	\$ -	\$	(17,012,055)	\$ -
cwcs	\$ 6,305,373	\$ -	\$ -	\$ 6,305,373	\$ 6,305,373	\$ -	\$	6,305,373	\$ -
CWMC	\$ 5,315,952	\$ -	\$ -	\$ 5,315,952	\$ 5,315,952	\$ -	\$	5,315,952	\$ -
CWMR	\$ 393,116	\$ -	\$ -	\$	\$ 393,116	\$ -	\$	393,116	\$ -
CWNB	\$ 726,747	\$ -	\$ -	\$ 726,747	\$ 726,747	\$ -	\$	896,847	\$ (170,100)
DCP	\$ 18,462,102	\$ -	\$ -	\$ 18,462,102	\$ 18,462,102	\$ -	\$	18,462,102	\$ -
LPHA	\$ (259,000)		\$ -	\$ (259,000)	\$	\$ -	\$	(259,000)	\$ -
LTNCP	\$ 13,893,091		\$ -	\$ 13,893,091	\$ 13,893,091	\$ -	\$		\$ -
NFA	\$ (3,048,005)	\$ -	\$ -	\$ (3,048,005)	\$ (3,048,005)	\$ -	\$	(3,048,005)	\$ -
NFA ECC	\$ 1,748,631	\$ -	\$ -	\$	\$ 1,748,631	\$ -	\$		\$ -
O&M	\$ 4,087,073		\$	\$ 4,087,073	\$ 4,087,073	\$ -	\$		\$ -
PNCP	\$ 58,154,309	\$ -	\$ -	\$ 58,154,309	\$ 58,154,309	\$ -	\$	58,154,309	\$ -
SNCP	\$ 4,870,086	\$ -	\$ -	\$ 4,870,086	\$ 4,870,086	\$ -	\$	4,870,086	\$ -
ТСР	\$ 15,205,486	\$ -	\$ -	\$ 15,205,486	\$ 15,205,486	\$ -	\$	15,205,486	\$ -
Total	\$ 166,087,116	\$ -	\$ -	\$ 166,087,116	\$ 166,087,116	\$ 	\$	166,257,218	\$ (170,102)



2018 Cost Allocation Model

Sheet E5 Reconciliation Worksheet -

If you have completed the Cost Allocation filing model and prepared to submit your findings to the Ontario Energy Board, please note that you have <u>two</u> saving options. The 2018 Filing Requirements request that a copy of Option 1 be filed in live Excel format.

OPTION #1 - Detailed

Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"

Step 2: Print and submit sheets I6, I8, O1, and O2 within Exhibit 7 of the application

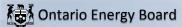
OPTION #2 - Rolled Up (Note that the rolled-up version is no longer required in a COS filing.)

Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"

Step 2: Click on the Option 2 Button

Step 3: Save this file as "LDCname_RolledUp_CA_model_RUN#.xls"

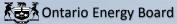
2018 Filing Requirements Chapter2 Appendices



Chapter 2 Appendices Filing Requirements for Electricity Distribution Rate Applications

Version 2.4 (2018)

Utility Name	PUC Distribution Inc.
Assigned EB Number	EB-2017-0071
Name of Contact and Title	Andrew Belsito, Rates and Regulatory Affairs Officer
Phone Number	705-759-3009
Email Address	andrew.belsito@ssmpuc.com
Test Year	2018
Bridge Year	2017
Last Rebasing Year	2013
Identify the accounting standard used for the test	
year	MIFRS
Did you update your depreciation and capitalization	
policies and reflect the changes in policies in a	
prior rebasing application?	Yes
When did you update your actual depreciation and capitalization policies?	January 1 2013
Identify the year the applicant adopted IFRS for financial reporting purposes	2015
Are you applying for cost recovery for the test and/or future year(s) for Green Energy initiatives?	No
Is PUC Distribution Inc. an embedded distributor?	? No
Notes	
Pale green cells represent input cells.	
Pale blue cells represent drop-down list	s. The applicant should select the appropriate item from the drop-down list.
White cells contain fixed values, automa	atically generated values or formulae.



Chapter 2 Appendices Filing Requirements for Electricity Distribution Rate Applications

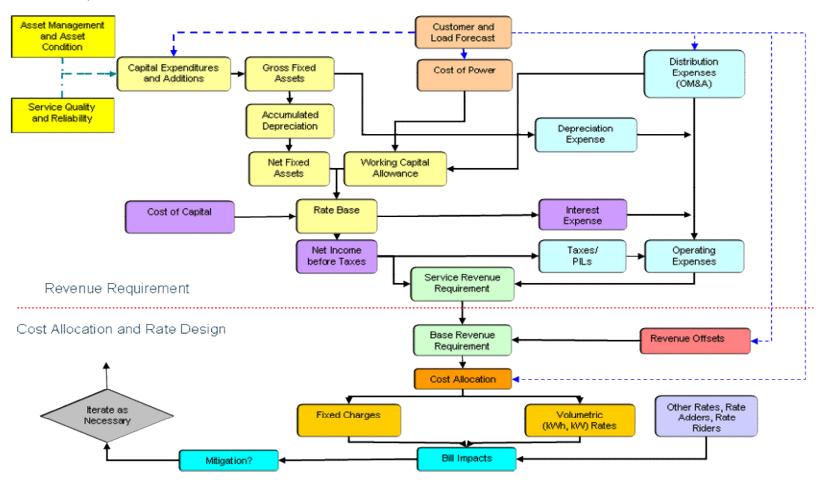
- 1 LDC Information Sheet
- 2 Inde
- 3 Cost of Service Application Flowchart
- 4 List of Key References
- 5 App.2-A: List of Requested Approvals
- 6 App.2-AA: Capital Projects Table
- 7 App.2-AB: Capital Expenditures
- 8 App. 2-AC: Customer Engagement Worksheet
- 9 App.2-B: General Accounting Instructions
- 10 App.2-BA: Fixed Asset Continuity Schedule
- 11 Appendix 2-BB: Service Life Comparison
- 12 App.2-C_DepExp: Depreciation and Amortization Expense
- 13 App.2-D: Overhead Expenses
- 14 App.2-EA: Account 1575 PP&E Deferral Account (2015 IFRS Adopters)
- 15 App.2-EB: Account 1576 Accounting Changes Under CGAAP (2012 Changes)
- 16 App.2-EC: Account 1576 Accounting Changes Under CGAAP (2013 Changes)
- 17 App.2-FA: Renewable Generation Connection Investment Summary
- 18 App.2-FB: Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Enabling Improvement Investments
- 19 App.2-FC: Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Expansion Investments

- 20 App.2-G: Service Reliability Indicators
- 21 App.2-H: Other Operating Revenue
- 22 App.2-I: Load Forecast CDM Adjustment Workform
- 23 App.2-IA: Load Forecast Data Instructions
- 24 App.2-IB: Actual and Forecast Load and Customer Data
- 25 App.2-JA: OM&A Summary Analysis
- 26 App.2-JB: Recoverable OM&A Cost Driver Table
- 27 App.2-JC: OM&A Programs Table
- 28 App.2-K: Employee Costs
- 29 App.2-L: Recoverable OM&A Cost per Customer and per FTE
- 30 App.2-M: Regulatory Costs Schedule
- 31 App.2-N: Shared Services and Corporate Cost Allocation
- 32 App.2-OA: Capital Structure and Cost of Capital
- 33 App.2-OB: Debt Instruments
- 34 App.2-Q: Cost of Serving Embedded Distributor(s)
- 35 App.2-R: Loss Factors
- 36 App.2-S: Stranded Meter Treatment
- 37 App.2-Y: Transition to MIFRS Summary Impact
- 38 App.2-YA: One-Time Incremental IFRS Transition Costs

Note: Appendices for the Tariff of Rates and Charges at Current and Proposed Rates, and for the Bill Impacts are now in a separate spreadsheet model. These appendices were formerly 2-Z and 2-W.

Cost of Service Rate Application Schematic

The Cost of Service Rate Application Schematic is a flowchart that is included as a guide for the components of an application. The schematic demonstrates how demand and costs interrelate to derive the revenue requirement and how the revenue requirement is allocated between classes and through fixed/variable splits to derive rates that will be compensatory for the annual revenue requirement, based on the the forecasted demand. There is no form to be filled out; therefore, this Schedule is not required to be filed.



List of Key References

A list of key references for understanding the Filing Requirements has been embedded in the document below. To access the list of references and associated hyperlinks double-click the icon below.



File Number:	EB-2017-007
Exhibit:	1
Tab:	
Schedule:	
Page:	23-24
Date:	March 29, 2018

Appendix 2-A List of Requested Approvals

The distributor must fill out the following sheet with the complete list of specific approvals requested and relevant section(s) of the legislation must be provided. All approvals, including accounting orders (deferral and variance accounts) new rate classes, revised specific service charges or retail service charges which the applicant is seeking, must be separately identified, as well being clearly documented in the appropriate sections of the application.

Additional requests may be added by copying and pasting blank input rows, as needed.

If additional requests arise, or requested approvals are removed, during the processing of the application, the distributor should update this list.

PUC Distribution Inc. is seeking the following approvals in this application:

1	Approval to charge rates effective May 1, 2018 to recover a revenue requirements of \$22,081,244 which includes a revenue deficiency of \$3,679,687 as set out in Exhibit 6.
2	Approval of the proposed loss factor of 1.0481 as set out in Exhibit 8.
3	Approval to charge a Retail Transmission Netowrk Service rate as proposed and described in Exhibit 8.
4	Approval to continue to charge Wholesale Market Service Charge.
5	Approval to continue the Specific Service Charges and Transformer Allowance.
6	Approval to dispose of Account 1508, Other Regulatory Assets, sub-account Productivity Initiatives Variance Account.
7	Approval of the updated province-wide fixed monthly charge of \$5.40 for MicroFIT Generator Service Classification.
8	Approval of the rate riders for a one year disposition of the Lost Revenue Adjustment Mechanism Variance Account ("LRAMVA") and Lost Revenue Adjustment Mechanism ("LRAM") for lost revenue for the 2011-2014 program years, with persistence from January 1, 2011 to December 31, 2014. For additional information, please refer to Exhibit 4.
9	Approval of the DSP as outlined in Exhibit 2, Attachment XX.
10	Approval of the rate riders for a one year disposition of the Group 1 and Group 2 and Other Deferral and Variance Accounts as detailed in Exhibit 9.

File Number:		EB-2017-007
Exhibit:	2	
Tab:		
Schedule:		
Page:	51	

Date: March 29, 2018

Appendix 2-AA Capital Projects Table

	2013 Board	2013	2014	2015	2016	2017 Bridge	2017	2018 Test Year
Projects Reporting Basis	Approved CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	Year MIFRS	MIFRS	MIFRS
New Services & Subdivisions	CGAAP	CGAAP	WIIFKS	WIIFKS	MILKS	WIIFRS	WIIFKS	WIFKS
Land Rights (Formally known as Account 1906)			3,411		1,736	1,057	5,268	1,138
Buildings								
Transformer Station Equipment >50 kV		10,633	41	14,422	468	5,143 104	F24	5,541
Distribution Station Equipment <50 kV Poles, Towers & Fixtures	799.166	256,877	401,663	184,799	274,915	229,541	524 95,521	247,298
Overhead Conductors & Devices	755,100	64,863	200,363	70,055	101,891	89,737	93,696	96,679
Underground Conduit		114,781	177,913	39,290	37,655	75,874	85,536	81,744
Underground Conductors & Devices		107,784	171,551	209,801	94,176	119,734	142,631	128,997
Line Transformers	0.40 505	238,554	367,159	418,565	279,567	267,636	216,824	288,341
Services (Overhead & Underground) Meters	643,595	810,182 799	527,136 76	357,901 10,431	347,857	419,376 2,603	365,987 15,530	451,820 2,805
Sub-Total	1,442,761	1,604,473	1,849,313	1,305,264	1,376 1,139,641	1,210,805	1,021,517	1,304,476
Joint Use	1,442,701	1,004,470	1,040,010	1,000,204	1,100,041	1,210,000	1,021,017	1,004,470
Poles, Towers & Fixtures		1,132,205	1,010,215	74,737	35,201	86,257	105,436	123,906
Overhead Conductors & Devices		114,063	66,940		28,982	8,042	37,263	11,552
Line Transformers		19,507	10,386	-4,856	8,696	1,292		1,856
Sub-Total	0	1,265,775	1,087,540	69,881	72,879	95,590	142,699	137,313
Meters Chatter Facilities 50 lb/					500	200		4.40
Transformer Station Equipment >50 kV Line Transformers					529 11,410	220 4,740	12,473	3,157
Services (Overhead & Underground)			561		11,410	233	12,473	155
Meters	319,666	229,274	139,712	42,513	82,277	205,105	76,378	136,601
Sub-Total	319,666	229,274	140,273	42,513	94,217	210,298	88,851	140,060
City Projects								
Poles, Towers & Fixtures			41,491	63,781	15,328	19,709	62,878	22,649
Overhead Conductors & Devices Underground Conduit		12,345	8,524 78,700	24,949 120,026	11,466 86,962	7,344 48,705	90,909 9,373	8,440 55,971
Underground Conductors & Devices		213,579	348,298	379,454	41,381	48,705 160,597	2,585	184,556
Line Transformers		210,079	10,421	-1,654	-3,118	923	2,303	1,061
Services (Overhead & Underground)			10,198	1,001	180	1,696		1,949
Sub-Total	0	225,924	497,632	586,556	152,198	238,975	165,745	274,627
Distribution Overhead Renewal								
Land Rights (Formally known as Account 1906)			3,387			450		483
Distribution Station Equipment <50 kV		400.040	224	0.4.4.000	-96,685	-12,806	400.040	-13,752
Poles, Towers & Fixtures Overhead Conductors & Devices		166,342 84,447	631,378 187,156	644,093 310,734	355,614 210,691	238,631 105,284	409,840 83,344	256,256 113,061
Underground Conduit	1	48,061	515	310,734	850	6,562	03,344	7,047
Underground Conductors & Devices		10,001	18,303	32,261	15,357	8,752		9,398
Line Transformers		30,758	122,900	40,144	128,906	42,844	60,225	46,008
Services (Overhead & Underground)					1,465	195		209
Meters		13,967				1,854		1,991
System Supervisor Equipment		1,154	000.004	4 007 004	040 400	153	FF0 400	165
Sub-Total Distribution Underground Renewal	0	344,730	963,864	1,027,231	616,199	391,918	553,409	420,865
Land Rights (Formally known as Account 1906)					4,740	940		
Poles, Towers & Fixtures		106	6,556	2.026	21,084	5.905	1,319	
Overhead Conductors & Devices		923	.,,	2,060	226	636	7,594	
Underground Conduit		50,542	17,968	128,515	86,025	56,141		
Underground Conductors & Devices	159,833	14,008	43,641.17	145,481.57	149,431.11	69,928	39,074	
Line Transformers		4 700	9,389.49	117,080.24	114,162.51	47,728	607	
Services (Overhead & Underground) Sub-Total	159,833	1,726 67,304	77,555	395,164	375,669	342 181,621	48,594	0
Forced Overhead Renewal	133,033	07,304	77,555	333,104	373,003	101,021	40,334	
Poles, Towers & Fixtures		174,753	145,135	107,906	155,818	177,116	265,935	190,818
Overhead Conductors & Devices		70,826	28,380	30,341	42,914	52,339	55,720	56,388
Underground Conduit				46	2,390	740	•	797
Underground Conductors & Devices				1,075	3,834	1,490		1,605
Line Transformers		40,398	8,804	40,494	72,397	49,192	99,164	52,998
Services (Overhead & Underground) Meters		1,572 12,886	3,662 1,300			1,588 4,305	781	1,711 4,638
Sub-Total	0	300,434	187,280	179,862	277,353	286,770	421,600	308,955
Forced Underground Renewal	ď	300,434	107,200	173,002	277,000	200,770	421,000	300,330
Overhead Conductors & Devices					2,011	1,299		1,575
Underground Conductors & Devices					23,637	15,271	92,560	18,509
Line Transformers	958,998			132,840	236,062	238,336	306,023	288,871
Sub-Total	958,998	0	0	132,840	261,710	254,906	398,583	308,955
Restricted Wire Replacement Poles, Towers & Fixtures	532,777	166,908	23,679	130,895	372,010	274,814	400,224	418,175
Overhead Conductors & Devices	552,111	195,224	59,650	90,998	372,010	284,386	400,224	
Line Transformers		15,436	12,128	36,009	133,426	78,066	81,726	118,790
Sub-Total	532,777	377,568	95,458	257,902	877,211	637,266	890,020	
Transformers								
Line Transformers		88,125			59,775			56,024
Sub-Total	0	88,125	0	0	59,775	0	0	56,024
Substation 16 Distribution Station Equipment <50 kV		10 074			25 505	73,445	186,746	121.000
Distribution Station Equipment <50 kV Overhead Conductors & Devices		19,871 14,420			35,585	73,445 19,098	186,746	121,065 31,481
Line Transformers		122,592				162,362		267.633
Sub-Total	0	156,883	0	0	35,585	254,906	186,746	
Station Upgrades - Dx			1					
Transformer Station Equipment >50 kV		49,279				12,288		7,75

Distribution Station Equipment <50 kV	213,111	855,072	358,362	433,146	315,900	489,365	118,749	308,987
Poles, Towers & Fixtures	213,111	348	563	433,146	315,900 850	469,365	110,749	277
Overhead Conductors & Devices	530,000	3,135	300		50,557	13,389		8,454
Underground Conduit	1,308,081	0,100	7,042			1,756		1,109
Services (Overhead & Underground)					51	13		8
System Supervisor Equipment			6,466		9,708	4,033		2,547
Sub-Total	2,051,192	907,833	372,433	433,146	377,066	521,283	118,749	329,140
Station Upgrades - Tx	040 444	207.007	150 100	70.000	71.055		100 100	105 100
Transformer Station Equipment >50 kV Distribution Station Equipment <50 kV	213,111	387,967 11,738	459,406 30,374	73,236	71,955 21,672		126,406	105,163 6,758
Poles, Towers & Fixtures		995	30,374		21,072			105
Overhead Conductors & Devices		993			202		8,951	21
Sub-Total	213,111	400,700	489,779	73,236	93,829	0	135,357	112,048
Voltage Conversion	,	,			,		,	,
Distribution Station Equipment <50 kV	2,728,887	935		257,569		86,788	2,998	81,568
Poles, Towers & Fixtures		20,689		646,133	371,099	348,464	282,276	327,507
Overhead Conductors & Devices		30,175	45,055	336,557	457,601	291,882	464,974	274,327
Underground Conduit		526		51,597	163,259	72,311	22,367	67,962
Underground Conductors & Devices Line Transformers		5,787 19,694	681	17,822 299,308	5,606 149,900	9,809 157,654	31,293 264,766	9,219 148,173
Services (Overhead & Underground)		5,170	001	299,306	149,900	1,736	264,766	1,631
Sub-Total	2,728,887	82,976	45,737	1,608,986	1,147,466	968,644	1,068,938	910,387
Switch Replacement	2,720,007	02,510	40,101	1,000,000	1,147,400	300,044	1,000,000	310,007
Distribution Station Equipment <50 kV								
Poles, Towers & Fixtures			13,236					
Overhead Conductors & Devices		66,736	105,123.67	99,881.12	•	•	•	•
Underground Conductors & Devices	106,555		18.71					
Line Transformers		46,482	4,578.38					
Services (Overhead & Underground)	400 EFF	14,590	400.057	00.004	_	_	_	_
Sub-Total Insulator Replacement	106,555	127,808	122,957	99,881	0	0	0	0
Poles, Towers & Fixtures		291,484	4,489					
Overhead Conductors & Devices		10,491	242,586.42	185,049.10				
Sub-Total Sub-Total	0	301,975	247,076	185,049	0	0	0	0
New Building		,	,					
Buildings		1,861,207	244,854	66,532	82,630		8,109	
Poles, Towers & Fixtures		11						
Sub-Total	0	1,861,219	244,854	66,532	82,630	0	8,109	0
POD Generation			0.700					
Poles, Towers & Fixtures Sub-Total	0	0	2,726 2,726	0	0	0	0	0
34.5 kV Expansion	U	U	2,720	U	U	U	U	U
Distribution Station Equipment <50 kV			86					
Transformer Station Equipment >50 kV							1,157	
Underground Conductors & Devices			902.05					
Sub-Total	0	0	988	0	0	0	1,157	0
Substation 19								
Distribution Station Equipment <50 kV			163,164					
Sub-Total	0	0	163,164	0	0	0	0	0
Energy Storage Project			4E0 E40	42.022	202 252 56	42F 000	971,770	
Transformer Station Equipment >50 kV Sub-Total	0	0	158,518 158,518	-12,822 -12,822	203,252.56 203,253	425,000 425,000	971,770	0
PMH Replacement Program	4	U	100,010	-12,022	203,253	420,000	311,110	<u> </u>
Distribution Station Equipment <50 kV			16,238					
Poles, Towers & Fixtures			836.63					
Overhead Conductors & Devices		11,064	10,455.85					
Underground Conductors & Devices		1,976						
Line Transformers	159,833		99,485.92	49,302.52	87,999		35,936	
Sub-Total	159,833	13,040	127,016	49,303	87,999	0	35,936	0
Substation 10		2.042.045	074.040	474044				
Distribution Station Equipment <50 kV		2,942,315	674,216	174,344				
Poles, Towers & Fixtures Overhead Conductors & Devices		109,521 97,288	5,815.08	236.58				
Underground Conductors & Devices		57,863	6.34	230.36				
Line Transformers		35,219	0.04					
System Supervisor Equipment		32,153	21,741.08	4,349.42				
Sub-Total	0	3,274,360	701,779	178,930	0	0	0	0
SCADA								
Transformer Station Equipment >50 kV		,		25,347			77,560	4,170
Distribution Station Equipment <50 kV	266,389	128,475	970				1,853	21,297
Overhead Conductors & Devices		0.400	400 000 07	004.05	00.050		148	07.0==
System Supervisor Equipment Sub-Total	266 200	2,498	128,386.27	201.65	33,359	0	14,852	27,055 52,522
Miscellaneous	266,389	130,973 36,153	129,357 1,483	25,548 5,693	33,359 588	0	94,413	63,099
Total	8,940,002	11,797,527	7,706,781	6,710,694	5,988,627	5,677,982	6,352,193	5,808,354
Less Renewable Generation Facility Assets and	0,040,002	11,101,021	1,100,701	0,7 10,034	0,000,027	0,011,302	0,002,193	0,000,004
Other Non-Rate-Regulated Utility Assets (input								
as negative)								
Total	8,940,002	11,797,527	7,706,781	6,710,694	5,988,627	5,677,982	6,352,193	5,808,354

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Appendix 2-AB Table 26 - Capital Expenditure Summary from Chapter 5 Consolidated **Distribution System Plan Filing Requirements**

First year of Forecast Period: 2018

								Historical	Period (pre	evious plan1 & ac	tual)									Forecast	Period (planned
CATEGORY		2012		2013			2014			2015			2016			2017		2018		2019	2020
CATEGORI	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual ²	Var	Plan	Actual ²	Var	2016	2019	2020
	\$ '00	00	%	\$ "(000	%	\$ '0	00	%	\$ '00	00	%	\$ '0	00	%	\$ 7	000	%			\$ '000
System Access	1,132	7,938	601.1%	1,069	2,310	116.1%	2,957	2,532	-14.4%	1,265	1,549	22.4%	1,215	1,212	-0.2%	1,271	1,384	8.8%	1,511	1,615	2,086
System Renewal	6,043	4,821	-20.2%	6,525	6,083	-6.8%	3,813	3,754	-1.6%	4,753	4,640	-2.4%	4,543	4,244	-6.6%	3,372	3,824	13.4%	3,761	6,906	3,296
System Service	-	-		-	-		-	-		-	-	-	-	-		38	-	-100.0%	-	-	-
General Plant	17,803	23,269	30.7%	1,314	2,028	54.4%	175	376	114.1%	69	67	-3.1%	-	83		-	8	-	86	55	62
TOTAL EXPENDITURE	24,978	36,028	44.2%	8,907	10,421	17.0%	6,946	6,661	-4.1%	6,087	6,256	2.8%	5,758	5,538	-3.8%	4,682	5,215	11.4%	5,358	8,576	5,445
System O&M	\$ 6,259	\$ 5,853	-6.5%	\$ 6,154	\$ 5,992	-2.6%	\$ 5,530	\$ 5,773	4.4%	\$ 5,819	\$ 5,978	2.7%	\$ 6,201	\$ 5,978	-3.6%	\$ 5,857	\$ 5,917	1.0%	\$ 6,213	\$ 6,306	\$ 6,400

Net of Contributed Capital

	tes			

1. Historical "previous plan" data is not required unless a plan has previously been filed. However, use the last Board-approved, at least on a Total (Capital) Expenditure basis for the last cost of service rebasing year, and the applicant should include their planned budget in each subsequent historical year up to and including the Bridge Year.

2. Indicate the n	number of months of 'actual' data included in the last year of the Historical Period (nor	mally a 'bridge' year):

Explanatory Notes on Variances (complete only if applicable)

Notes on shifts in forecast vs. historical budgets by category

The capital expenditure during the historic five years, after removing the extra ordinary expenditure related to construction of the office building and upgrade of the revenue meters with smart meteres in 2012 and 2013, amounts to an average annual capital expenditure of \$6,680,745. These were excluded on the basis that they represent a one-time capital investment and are not attributable to the normal five-year asset management process applied in the DSP. This compares to the foreacst average amount of \$6,856,747 for the 2018 to 2022. The five year average (2012-2016) capital expenditure, inclusive of the one-time extraordinary capital expenditures, amounted to \$12,981,005. Average annual capital for System Access has been forecast at 88% of historical average actual expenditures (2013-2016). Avertage annual capital for System Renewal has been forecast at 109% of historical average actual expenditures (2013-2016). primarily to the planned construction of two substations in the forecast period. General Plant for the forecast period is generally unchanged from 2015 and 2016 actual expenditures.

Notes on year over year Plan vs. Actual variances for Total Expenditures

Refer to Section 2.3.5.1 of the DSP for a high level summary of the budget versus actual capital variances on an annual basis. The key extraordinary expenditures pertained to the construction of a new office building as well as the upgrade of revenue meters with smart meters. The impacts of these one-time projects primarily impacted 2012 and 2013. There was an overall 2.1% increase in actual O&M expenditures from \$5.85 million over the 2012-2016 period. The variability of budgeted to actual O&M over the 5 year historical period ranged from -6.5% to 4.4%.

Notes on Plan vs. Actual variance trends for individual expenditure categories

In the System Access category, variance trends are contingent upon variable customer demand. For the years 2013 to 2016 for the System Renewal category, the general trend is that actual expenditures are slightly below budget.

Appendix 2-AC Customer Engagement Activities Summary

Provide a list of customer engagement activities	Provide a list of customer needs and preferences identified through each engagement activity	Actions taken to respond to identified needs and preferences. If no action was taken, explain why.
COS-SPECIFIC CUSTOMER ENGAGEMENT	ongagoment activity	
Customer Engagement Online Survey (in-house, 2017/18)	In 2018, PUC released a customer engagement survey that would provide customers with a new level of insight and transparency into operations, and infrastructure renewal projects. PUC's goal was to help customers stay informed, voice their opinions, create an open and honest dialogue about the state of the utility, the electrical distribution system, and plans for the future. Here are a list of priorities as per customer preference. 1. Customers believe PUC's first priority should be to keep rates as low as practical while maintaining good quality electrical service = 58% said this was their first choice as PUC's # 1 priority 2. Maintaining reliable electrical service (e.g. prevent/reduce power outages) = 34% said this was their first choice as PUC's # 2 priority 3. Helping customers reduce/manage consumption and by doing so reduce costs = 34% said this was their first choice as PUC's # 3 priority 4. Providing more information during power outages = 41% said this was their first choice as PUC's # 4 priority 5. Community Engagement/Communication = 55% said this was their first choice as PUC's # 5 priority	Conservation (CDM) information sessions, retail events, advertising Community partnership for energy-saving presentations Customer Connect - online portal that details consumption
SURVEYS		
Bi-annual Customer Satisfaction Survey - Residential and Commercial Customers (2015 & 2017)	In 2015 and 2017, customer satisfaction surveys were conducted by the third party organization, UtilityPulse, with both residential and commercial customers. 1. Reliability 2.Better prices / lower rates 3. Customer communication / online access 4. Outage Notification	PUC has made improvements such as, but not limited to, the following areas: 1. Reliability Smart Meter/AMI data utilization for pro-active service delivery Customer Information System (CIS) & MCare (Electronic Service Orders) upgrade to improve services and response times for customers Improvements in vegetation management and infrastructure renewal VPR Partnership for assistance for those in need during emergencies 2. Better prices/lower costs Expanding the tree trimming program to a 4-year cycle to cut costs Declining a rate increase in 2015/2016 based off the local economy and the status of Sault Ste. Marie's major employer Accountability training to ensure employees work efficiently 3. Customer Communication/Online Access Customer Connect online platform to view detailed consumption Improvements in customer service; rebranding as Customer Care Customer Care training for management and staff Website upgrades, social media and local media communications Customer consultations for planned infrastructure renewal Energy conservation promoted via events, advertising, website, social media COS Customer Engagement Survey 4. Outage Notification Upgrades to the phone system to handle more calls during outages Altas Notification System for planned or haster and the properties of the phone system to handle more calls Public Notices, hand-delivered to affected areas

	-	-
Strategic Direction Plan Survey (2016)	In 2016, PUC started developing a new Corporate Strategic Plan to set	1. High cost of electricity/PUC advocating for customers
	direction and priorities for the utility over the coming years.	PUC advocated for customers during the February 2017 moratorium on winter disconnections
		Published media releases stating the breakdown of where the charges on the electricity bill go
	1. High cost of electricity/PUC advocating for customers	2. Aging Infrastructure
	,	Inclusion of renewal projects in the DSP
	2. Aging infrastructure	Neighbourhood consultations with customers
	2. Aging initastructure	Information provided to customers about the distribution system
		3. Customer Sensitivity Training
	3. Customer Sensitivity Training	Management and employee participation in C.A.R.E. training
		Re-branded Customer Service to Customer Care
	4. Information on lowering bills	4. Information on lowering bills
	4. Information on foreign bins	Information sessions
		Customer Care trained on new CDM programs/initiatives available
	5. Moving services (online services made available)	CDM promotions on website, social media, retail events, community events, Chamber of Commerce and B2B-related events
		5. Moving Services
	6. Incentives for upgrades (CDM, provincial initiatives)	There are future opportunities to provide these services available online, rather than coming into the office to sign contracts
		6. Incentives for upgrades (CDM programs/Gov't initiatives)
	7. Accountability	CDM presentations in the community, home shows (interactions)
	7. Accountability	CDM advertising, social media, website
		Com adventising, social metal, website Focus Groups to target electric heated-homes
	8. TOU Elimination	
		7. Accountability
		PUC participated in Accountability and Leadership training in 2017 to improve management and employee responsibility.
		An internal Business Improvement Committee was struck with a mandate to review internal business and process efficiencies.
		8. TOU Elimination
		Time-of-Use is a provincially mandated initiative.
		PUC continues to promote TOU, and understanding of the electricity bill
		Customer Care assists customers with consumption analysis and CDM promotes ways to conserve.
Dublic Assessment of Floridation (C. C. C. C. C. C. C. C. C. C. C. C. C. C	Francisco de cuelto como considerante al control de como de constante	DUC accord the highest aut of OC I DCIa with an augustance of OCC
Public Awareness of Electrical Safety Survey (2015 & 2016)	Ensuring the utility can provide safe electrical distribution	PUC scored the highest out of 36 LDC's with an awareness of 86%
	Education and awareness about electrical safety, equipment, infrastructure	Ongoing Elementary School Safety program Caution and Chance
	Ensuring the utilities' operations are safe for workers and public	Website Safety Section
	Ontario One Call - Call Before You Dig Awareness	Purchase of Promotional "Dig Safe" for the Ontario One Call program
	Citatio Cito Cair Cair Boloto Foa Big / Matorioco	Contribution to the production of electrical safety videos
		"Give 'Em a Brake" marketing for worker safety
		Participation in Science Festivals and Innovation Expos
INFORMATION SESSIONS		
INFORMATION SESSIONS Sault Ste. Marie Public Library (April 2017)	Lower Rates	Face-to-face interactive Information session at the library (advertised)
		Face-to-face interactive Information session at the library (advertised) PowerPoint presentation
	Better understanding of bill charges	PowerPoint presentation
	Better understanding of bill charges How to control energy usage	PowerPoint presentation Conservation tips, upcoming/available programs
	Better understanding of bill charges	PowerPoint presentation Conservation tips, upcoming/available programs Breaking down the costs in the electricity bill
	Better understanding of bill charges How to control energy usage	PowerPoint presentation Conservation tips, upcoming/available programs
	Better understanding of bill charges How to control energy usage	PowerPoint presentation Conservation tips, upcoming/available programs Breaking down the costs in the electricity bill Understanding of disconnections, new industry regulations
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	Better understanding of bill charges How to control energy usage	PowerPoint presentation Conservation tips, upcoming/available programs Breaking down the costs in the electricity bill Understanding of disconnections, new industry regulations PUC received positive feedback about the event, stating the information provided was helpful and clarified concerns
	Better understanding of bill charges How to control energy usage Regulations like the Fair Hydro Act, Disconnections Lower Bills	PowerPoint presentation Conservation tips, upcoming/available programs Breaking down the costs in the electricity bill Understanding of disconnections, new industry regulations PUC received positive feedback about the event, stating the information provided was helpful and clarified concerns Presentation at the Innovation Centre (partnership)
	Better understanding of bill charges How to control energy usage Regulations like the Fair Hydro Act, Disconnections Lower Bills Understand bill charges	PowerPoint presentation Conservation tips, upcoming/available programs Breaking down the costs in the electricity bill Understanding of disconnections, new industry regulations PUC received positive feedback about the event, stating the information provided was helpful and clarified concerns Presentation at the Innovation Centre (partnership) How much the cost of electricity has risen in the last decade
	Better understanding of bill charges How to control energy usage Regulations like the Fair Hydro Act, Disconnections Lower Bills Understand bill charges How the electricity industry works	PowerPoint presentation Conservation tips, upcoming/available programs Breaking down the costs in the electricity bill Understanding of disconnections, new industry regulations PUC received positive feedback about the event, stating the information provided was helpful and clarified concerns Presentation at the Innovation Centre (partnership) How much the cost of electricity has risen in the last decade Bill breakdown
	Better understanding of bill charges How to control energy usage Regulations like the Fair Hydro Act, Disconnections Lower Bills Understand bill charges How the electricity industry works Tips for Northern Ontario residents that deal with extreme cold	PowerPoint presentation Conservation tips, upcoming/available programs Breaking down the costs in the electricity bill Understanding of disconnections, new industry regulations PUC received positive feedback about the event, stating the information provided was helpful and clarified concerns Presentation at the Innovation Centre (partnership) How much the cost of electricity has risen in the last decade Bill breakdown Flow of electricity/how the industry operates
	Better understanding of bill charges How to control energy usage Regulations like the Fair Hydro Act, Disconnections Lower Bills Understand bill charges How the electricity industry works Tips for Northern Ontario residents that deal with extreme cold Alternative energy	PowerPoint presentation Conservation tips, upcoming/available programs Breaking down the costs in the electricity bill Understanding of disconnections, new industry regulations PUC received positive feedback about the event, stating the information provided was helpful and clarified concerns Presentation at the Innovation Centre (partnership) How much the cost of electricity has risen in the last decade Bill breakdown Flow of electricity/how the industry operates Lighting tips, air sealing, energy efficient products/appliances, insulating, water heating, heating & cooling, windows
	Better understanding of bill charges How to control energy usage Regulations like the Fair Hydro Act, Disconnections Lower Bills Understand bill charges How the electricity industry works Tips for Northern Ontario residents that deal with extreme cold	PowerPoint presentation Conservation tips, upcoming/available programs Breaking down the costs in the electricity bill Understanding of disconnections, new industry regulations PUC received positive feedback about the event, stating the information provided was helpful and clarified concerns Presentation at the Innovation Centre (partnership) How much the cost of electricity has risen in the last decade Bill breakdown Flow of electricity/how the industry operates
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Sault Ste. Marie Public Library (April 2017)	Better understanding of bill charges How to control energy usage Regulations like the Fair Hydro Act, Disconnections Lower Bills Understand bill charges How the electricity industry works Tips for Northern Ontario residents that deal with extreme cold Alternative energy	PowerPoint presentation Conservation tips, upcoming/available programs Breaking down the costs in the electricity bill Understanding of disconnections, new industry regulations PUC received positive feedback about the event, stating the information provided was helpful and clarified concerns Presentation at the Innovation Centre (partnership) How much the cost of electricity has risen in the last decade Bill breakdown Flow of electricity/how the industry operates Lighting tips, air sealing, energy efficient products/appliances, insulating, water heating, heating & cooling, windows
	Better understanding of bill charges How to control energy usage Regulations like the Fair Hydro Act, Disconnections Lower Bills Understand bill charges How the electricity industry works Tips for Northern Ontario residents that deal with extreme cold Alternative energy	PowerPoint presentation Conservation tips, upcoming/available programs Breaking down the costs in the electricity bill Understanding of disconnections, new industry regulations PUC received positive feedback about the event, stating the information provided was helpful and clarified concerns Presentation at the Innovation Centre (partnership) How much the cost of electricity has risen in the last decade Bill breakdown Flow of electricity/how the industry operates Lighting tips, air sealing, energy efficient products/appliances, insulating, water heating, heating & cooling, windows
Sault Ste. Marie Public Library (April 2017) MEETINGS	Better understanding of bill charges How to control energy usage Regulations like the Fair Hydro Act, Disconnections Lower Bills Understand bill charges How the electricity industry works Tips for Northern Ontario residents that deal with extreme cold Alternative energy	PowerPoint presentation Conservation tips, upcoming/available programs Breaking down the costs in the electricity bill Understanding of disconnections, new industry regulations PUC received positive feedback about the event, stating the information provided was helpful and clarified concerns Presentation at the Innovation Centre (partnership) How much the cost of electricity has risen in the last decade Bill breakdown Flow of electricity/how the industry operates Lighting tips, air sealing, energy efficient products/appliances, insulating, water heating, heating & cooling, windows Alternative energy like solar panels
Sault Ste. Marie Public Library (April 2017)	Better understanding of bill charges How to control energy usage Regulations like the Fair Hydro Act, Disconnections Lower Bills Understand bill charges How the electricity industry works Tips for Northern Ontario residents that deal with extreme cold Alternative energy What can they do to conserve?	PowerPoint presentation Conservation tips, upcoming/available programs Breaking down the costs in the electricity bill Understanding of disconnections, new industry regulations PUC received positive feedback about the event, stating the information provided was helpful and clarified concerns Presentation at the Innovation Centre (partnership) How much the cost of electricity has risen in the last decade Bill breakdown Flow of electricity/how the industry operates Lighting tips, air sealing, energy efficient products/appliances, insulating, water heating, heating & cooling, windows Alternative energy like solar panels Engineering met with specific neighbourhoods and spoke with residents that would be affected by capital projects such
Sault Ste. Marie Public Library (April 2017) MEETINGS	Better understanding of bill charges How to control energy usage Regulations like the Fair Hydro Act, Disconnections Lower Bills Understand bill charges How the electricity industry works Tips for Northern Ontario residents that deal with extreme cold Alternative energy What can they do to conserve? Reliability Operational Transparency	PowerPoint presentation Conservation tips, upcoming/available programs Breaking down the costs in the electricity bill Understanding of disconnections, new industry regulations PUC received positive feedback about the event, stating the information provided was helpful and clarified concerns Presentation at the Innovation Centre (partnership) How much the cost of electricity has risen in the last decade Bill breakdown Flow of electricity/how the industry operates Lighting tips, air sealing, energy efficient products/appliances, insulating, water heating, heating & cooling, windows Alternative energy like solar panels Engineering met with specific neighbourhoods and spoke with residents that would be affected by capital projects such as rear-lot pole replacements and underground cable replacements.
Sault Ste. Marie Public Library (April 2017) MEETINGS	Better understanding of bill charges How to control energy usage Regulations like the Fair Hydro Act, Disconnections Lower Bills Understand bill charges How the electricity industry works Tips for Northern Ontario residents that deal with extreme cold Alternative energy What can they do to conserve?	PowerPoint presentation Conservation tips, upcoming/available programs Breaking down the costs in the electricity bill Understanding of disconnections, new industry regulations PUC received positive feedback about the event, stating the information provided was helpful and clarified concerns Presentation at the Innovation Centre (partnership) How much the cost of electricity has risen in the last decade Bill breakdown Flow of electricity/how the industry operates Lighting tips, air sealing, energy efficient products/appliances, insulating, water heating, heating & cooling, windows Alternative energy like solar panels Engineering met with specific neighbourhoods and spoke with residents that would be affected by capital projects such
Sault Ste. Marie Public Library (April 2017) MEETINGS Neighbourhood Project Meetings	Better understanding of bill charges How to control energy usage Regulations like the Fair Hydro Act, Disconnections Lower Bills Understand bill charges How the electricity industry works Tips for Northern Ontario residents that deal with extreme cold Alternative energy What can they do to conserve? Reliability Operational Transparency	PowerPoint presentation Conservation tips, upcoming/available programs Breaking down the costs in the electricity bill Understanding of disconnections, new industry regulations PUC received positive feedback about the event, stating the information provided was helpful and clarified concerns Presentation at the Innovation Centre (partnership) How much the cost of electricity has risen in the last decade Bill breakdown Flow of electricity/how the industry operates Lighting tips, air sealing, energy efficient products/appliances, insulating, water heating, heating & cooling, windows Alternative energy like solar panels Engineering met with specific neighbourhoods and spoke with residents that would be affected by capital projects such as rear-lot pole replacements and underground cable replacements.
Sault Ste. Marie Public Library (April 2017) MEETINGS Neighbourhood Project Meetings FOCUS GROUPS	Better understanding of bill charges How to control energy usage Regulations like the Fair Hydro Act, Disconnections Lower Bills Understand bill charges How the electricity industry works Tips for Northern Ontario residents that deal with extreme cold Alternative energy What can they do to conserve? Reliability Operational Transparency More involvement in decision-making	PowerPoint presentation Conservation tips, upcoming/available programs Breaking down the costs in the electricity bill Understanding of disconnections, new industry regulations PUC received positive feedback about the event, stating the information provided was helpful and clarified concerns Presentation at the Innovation Centre (partnership) How much the cost of electricity has risen in the last decade Bill breakdown Flow of electricity/how the industry operates Lighting tips, air sealing, energy efficient products/appliances, insulating, water heating, heating & cooling, windows Alternative energy like solar panels Engineering met with specific neighbourhoods and spoke with residents that would be affected by capital projects such as rear-lot pole replacements and underground cable replacements. Met with homeowners to discuss project objectives, logistics and impact to the property, if any.
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Retail Product Consultation Coupon Campaigns	Energy efficient products	Partnerships with local hardware and home supply stores
	Conservation home upgrades	CDM product consultations in-store
		Promote energy efficient products, how it will help kWh usage
		Coupons to purchase products
		Conservation tips/tools available
Chamber of Commerce Business Breakfast	Business customers incentives	PowerPoint presentation on business incentives
Chamber of Commerce business breaklast		
	Lower costs	Partnered event with Algoma Power
	Increase energy efficiency	CDM provided awareness and program eligibility for businesses to minimize costs.
		Breakfast event and presentations for small business incentives, such as lighting, retro-fit programs and Save on Energy
		promotions.
		CDM would like to include a channel partner event and a business customer event in the future opportunities to meet with
		business customers
Chamber of Commerce Bridges to a Better Business	Small Business customer incentives	CDM branded Save on Energy promotions and programs available
	Looking to minimize costs	Speaking opportunities with customers
Home/Trade Shows	Rate information	CDM promoted HEAR program, initiatives
	Provincial rebates and regulations	Explained Time-of-Use, Smart Meters, Online Services such as Customer Connect), capital projects, and sign-up customers for
	Face-to-face interactions with customers	programs when eliqible
	Ability to ask questions and have conversations about high costs	Customer Care & CDM reps on-site to answer questions personally
	Individual concerns	Customer Care & Colin reps on-site to answer questions personally
Festivals (RotaryFest and Bushplane Days)	Customers that have families may use more energy	Explain Time-of-Use and consumption habits
	Safety awareness during an outage - downed power lines	Electrical safety for children
	Time-of-Use, and what they can do to better manage usage	Provide information on program eligibility
SAFETY	Time of coo, and mat may can do to bottor manage doage	1 To ride in a manufaction of program engine my
Caution and Chance Electrical Safety Awareness Program	Providing a safe electrical service to the community	Since 1995, this educational program has been implemented in elementary schools.
Causer and Change Electrical Calcity / Marcheso 1 regram	Ensuring children are safe and aware of any electrical hazards	Website Caution & Chance information section
	Ensuring children are sale and aware of any electrical nazards	Social Media safety information posts
		Social inedia safety information posts
Marketing Campaigns	Providing a safe electrical service	Marketing campaigns to promote safety
"Give Our Workers a Brake" and the "Call Before you Dig"	Ensuring that safety is our top priority with workers/community	Providing in-house underground utility location services to the community
OUOTOMED OADE	<u> </u>	
CUSTOMER CARE		
CUSTOMER CARE Customer C.A.R.E. Training	Customers want to be treated fairly	Entire organization underwent customer care training that included:
	Customer-focus and valued	How to ensure PUC is customer centered in everything we do
	Customer-focus and valued Speak with a professional that can resolve their problems	How to ensure PUC is customer centered in everything we do Customer Loyalty
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Customer C.A.R.E. Training Internal Training	Customer-focus and valued Speak with a professional that can resolve their problems Strategic Direction Plan survey results revealed customers wanted employees to have "customer sensitivity" training Consistent messaging from employees Knowledgeable, professional staff Information about electricity rates, industry changes, government rebates, and conservation program initiatives Customer wait times for metering services Reliability with services offered	How to ensure PUC is customer centered in everything we do Customer Loyalty Review of Customer Satisfaction survey (UtilityPulse-2017), what actual PUC customers have said they want/need Effective communication, active listening Why customers get upset, resolving customer concerns PUC has also re-branded its Customer Service to Customer Care to improve overall experience for each customer. Customer Care department will take the time to go through a person's bill with them. The representatives will connect customers with an Engineer or Planner to assist with questions related to neighbourhood projects. Being a local company, PUC is able to communicate in a more efficient manner as everyone involved in the electrical distribution system works out of the same building. Monthly staff meetings (include info about OEB backgrounders, winter disconnections, rate changes) CDM and Line Departments provide Customer Care, Billing and Metering departments with presentations review programs available Line department provides Customer Care department with presentations to help with terminology and understanding of the electrical distribution system PUC introduced the system upgrades to assist with inefficiencies with metering services, wrong meter readings, and customer billing issues.
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Customer Connect	Monitoring consumption Customer control, ability to review bills Needed assistance with understanding bill breakdown How to manage usage, Time-of-Use Help with lowering bills	PUC introduced the Customer Connect option Online customer platform for easy access to information Ability to view current and historical data Allows for real-time access so the Customer Care department can analyze customer's bills, review spikes and provide information for better consumption habits based on the individual's usage As of November 2017, 8,596 PUC customers are signed up
Vulnerable Persons' Registry	Disabled customers or customers that experience any type of barrier Emergency services Reliability Ensuring safety is a priority for the community	PUC partnered with the Canadian Red Cross and the SSM Community Geomatics Centre for a service for vulnerable persons. Confidential database, links to PUC's GIS system Alerts Operations and Customer Care whenever an outage may impact a vulnerable person(s). Standard operating procedure includes cooperation with emergency services so PUC contacts first responders. Better communication during emergencies Ability to assist those in need, vulnerable/disabled
COMMUNITY SUPPORT		
Community Outreach	Corporate Social Responsibility Donations Event Sponsorships Investments back into the Community	SSM Downtown Association - banner installation & sponsorship SSM Community Tree Lighting - sponsorship SSM Christmas Lighting Awards Program - co-sponsor the event The Lung Association Festival of Trees - sponsor a CDM related tree, filled with energy efficient products SSM Santa Claus Parade - decorate a line truck, volunteer Bon Soo Winter Festival - Sponsorship ARCH Hospice - Employee Association Donation of over \$7,500 Christmas Safety Breakfast - Donations to the SSM Food Bank United Way - \$301, 222 fundraised/donated from 2008 - 2016 LEAP Program - Since 2012, donated over \$130,000 to help low-income customers pay their electricity bills
COMMUNICATIONS		
Online Communications	Accessibility to information Knowledge of power outages Industry changes Conservation Program Availability Upcoming events, promotions Online services	Website - Upgraded to user-friendly, online Customer-focused portal "Customer Connect" for monitored consumption data, tree trimming services, "Call Before You Dig", infrastructure renewal projects, conservation tips, and program initiatives for homes and businesses Social Media (Facebook, Twitter) - Communications with different demographic audience and ability to post a variety of topics, more frequently
Public Notices	Accessibility to information Knowledge of power outages Reliability	PUC provides public notices to neighbourhoods in advance of planned projects and service modifications These notices are hand delivered to ensure customers receive them and are aware of any issues that may affect them or their routines
Public Relations / Media Relations	Accessibility to information Power Outage Notification Industry updates, Government rebates Conservation Program Availability Upcoming events, promotions Rate changes	PUC Communications department provides information to local online, print and radio media channels to ensure customers of all demographics receive the same information. Media interviews Press releases
Advertising	Accessibility to information	Public Service Announcements Time-of-Use ads Holiday lighting ads Conservation tips Tree trimming, worker safety
Bill Inserts	Improve rates Increase communication	PUC utilizes bill inserts to communicate regulatory information, new initiatives (such as the Atlas Outage Notification System), Government rebates, CDM programs and eligibility
Paperless Billing (E-Billing)	Reducing environmental impact Online access to bill (current and previous) Convenience	Online resource for customers 24/7 Access with Customer Connect platform (historical & current data) Paperless Billing Campaign is a future initiative to increase enrollment

General Instructions to MIFRS Appendices Types of Schedules to File

The purpose of this tab is to provide general instructions. The specific instructions to each appendix are listed in footnotes of each appendix.

The typical applicant is expected to have made capitalization and depreciation policy changes under CGAAP as permitted by the Board on January 1, 2012 or mandated by the Board by January 1, 2013, and adopted IFRS for reporting purposes on January 1, 2015 (transition date January 1, 2014). Some distributors filing for 2018 rates have rebased with these accounting changes reflected in a prior rebasing application. If that is the case, information relating to pre-accounting policy changes is not generally required. The information to be provided by applicants will depend on when the accounting policy changes were made and when they last rebased. In general, applicants should provide the following information in the appendices:

_	
_	2018 Test
	2017 Bridge
Information to	2016 Historical
be filed in 2018	2015 Historical
CoS Application	2014 Historical
Application	2013 Historical
	2012 Historical

Reflecting Accounting P	Reflected Accounting Policy Changes in Prior Application ³	
Accounting Policy Changes in 2012 and Adopted IFRS in	Accounting Policy Changes in 2013 and Adopted IFRS in	
2015	2015	Adopted IFRS in 2015
MIFRS	MIFRS	MIFRS
MIFRS and Revised CGAAP ¹	MIFRS and Revised CGAAP ¹	MIFRS and Revised CGAAP ¹
Revised CGAAP	CGAAP and Revised CGAAP ²	N/A
CGAAP and Revised CGAAP ²	N/A	N/A

- 1) For the transition year (2014), the applicant may file two appendices, one under Revised CGAAP and one under MIFRS, depending on the materiality of impacts. See the specific instructions under each appendix below for further details.
- 2) For applicants that are reflecting accounting policy changes for the first time in a rebasing application, the applicant must file two appendices in the year that the applicant implemented changes to its capitalization and depreciation policies (2012 or 2013), one before and one after the policy changes.
- 3) Applicants should provide CGAAP and Revised CGAAP schedules (i.e. as indicated in the first two columns of the above table) to support balances in Account 1576 if the account has yet to be disposed of.

Appendix 2-BA - Fixed Asset Schedule

Applicants are to provide Appendix 2-BA in accordance with the years and corresponding accounting standards noted in the above table to provide a year over year continuity in fixed assets. For the transition year (2014), the applicant should file two appendices, one under Revised CGAAP and one under MIFRS if the change between Revised CGAAP and MIFRS is material. If the change from the accounting standards is not material, the applicant may choose to only provide one appendix under MIFRS. However, the applicant must also indicate the fixed asset net book value balance under Revised CGAAP, the total dollar value of the change and explain why it is not material.

The applicant must establish the continuity of historic cost for gross assets and accumulated depreciation by asset class by ensuring that the opening balance in the year agrees to the closing balance in the prior year.

Appendix 2-Cx - Depreciation and Amortization

Applicants are to provide Appendix 2-C in accordance with the years and corresponding accounting standards listed in the above table.

Appendix 2-C is to be used under all three of the scenarios presented in the table above. In the appendix, the applicant will need to indicate which scenario applies. The appendix is to be duplicated for each year and accounting standard required under the scenario.

Depreciation accounting policy changes were mandated by the Board by January 1, 2013. In general, no further changes to an applicant's depreciation policy (i.e. assets' service lives) are expected after the Board mandated changes by January 1, 2013. If the applicant has made any changes to its depreciation policy subsequent to the Board mandated changes, for the year of the change, applicants must complete Appendix 2-C before and after the change. Applicants must also explain the nature of the change, the reason for the change, quantify the impact of the change, and quantify the depreciation expense before and after the change.

Appendix 2-E - Account 1575, IFRS-CGAAP Transitional PP&E Amounts (2-EA), Account 1576, Accounting Changes Under CGAAP (2-EB, 2-EC)

- 1) For an applicant that has a balance in Account 1576 to dispose:
 - If an applicant changed capitalization and depreciation policies effective January 1, 2012, the applicant must complete Appendix 2-EB
 - If an applicant changed capitalization and depreciation policies effective January 1, 2013, the applicant must complete Appendix 2-EC
- 2) For an applicant that has a balance in Account 1575 to dispose:
 - The applicant must complete 2-EA

If the applicant did not make any further PP&E accounting policy changes beyond the capitalization and depreciation policy changes as mandated by the Board by January 1, 2013 (i.e. no further changes made on transition to IFRS), the applicant must indicate this and does not need to complete Appendix 2-EA.

Appendix 2-Y - Summary of Impacts to Revenue Requirement from Transition to MIFRS

An applicant must provide a summary of the dollar impacts of MIFRS to each component of the revenue requirement (e.g. rate base, operating costs, etc.), including the overall impact on the proposed revenue requirement. Accordingly, the applicant must identify financial differences and resulting revenue requirement impacts arising from the adoption of MIFRS as compared to CGAAP. If the applicant is reflecting the changes in capitalization and depreciation policies for the first time in a rebasing application, then a comparison between MIFRS and CGAAP before the change in accounting policies should be completed. If the applicant changed capitalization and depreciation policies and reflected these changes in a prior rebasing application, then a comparison between MIFRS and CGAAP after the change in accounting policies should be completed.

Appendix 2-BA Fixed Asset Continuity Schedule ¹

Accounting Standard CGAAP
Year 2012

				С	ost			Accumulated Depr	eciation		<u> </u>
CCA	OEB										
Class 2			Opening Balance		Disposals ⁶	Closing Balance	Opening Balance	Additions	Disposals 6	Closing Balance	
N/A	1706	Land Rights	\$ 602,307.45			\$ 602,307				\$ -	\$ 602,307
47		Poles and Fixtures	\$ 2,018,423.69		\$ (143,123.57)		-\$ 276,243		\$ 143,124		
47			\$ 97,606.00		\$ (7,532.00)		-\$ 19,045		\$ 7,532		
47	1735		\$ 1,017,684.79		\$ (357.22)		-\$ 71,149		\$ 357		\$ 907,756
47	1740	Underground Conductors & Devices	\$ 244,903.00		\$ (84.00)	\$ 244,819	-\$ 13,869	\$ 7,999	\$ 84	-\$ 21,784	\$ 223,035
12	1611	Computer Software (Formally known as				_					1.
		Account 1925)				\$ -				\$ -	\$ -
CEC	1612	Land Rights (Formally known as Account				•				•	s -
		1906)				\$ -				\$ -	
N/A	1805	Land	\$ 89,159.57			\$ 89,160				\$ -	\$ 89,160
CEC	1806	Land Rights	\$ 234,274.82		\$ (89,134.00)					\$ -	\$ 153,573
47		Buildings	\$ 1,242,325.61	\$ 22,916,497.31	\$ (20,404.00)	\$ 24,138,419	-\$ 674,422	\$ 38,839		-\$ 713,261	\$ 23,425,158
13 47	1810 1815	Leasehold Improvements	\$ 8.312.485.32	\$ 442.023.05	\$ (146,448,54)	\$ 8.608.060	-\$ 3.295.805	\$ 204.328	\$ 146,449	\$ -	\$ - \$ 5.254.376
					\$ (146,448.54)						
47 47		Distribution Station Equipment <50 kV		\$ 1,158,544.88		\$ 10,648,862	-\$ 6,284,040				
		Storage Battery Equipment				\$ 19,241	-\$ 4,239			-\$ 4,879	
47	1830		\$ 11,395,085.91			\$ 12,848,549	-\$ 4,206,992			-\$ 4,438,928 6 5,437,407	
47 47			\$ 11,820,056.52		\$ 108.931.00	\$ 13,188,626 \$ 10,626,856	-\$ 5,281,196 -\$ 8,153,826			-\$ 5,437,497 -\$ 8,228,190	
47	1840	Underground Conductors & Devices	\$ 10,185,019.73 \$ 19,164.687.01		\$ 106,931.00	\$ 10,626,856 \$ 19.762.325				-\$ 8,228,190 -\$ 8.298,720	
47	1845 1850	Line Transformers	\$ 19,164,687.01 \$ 15,659,948.03			\$ 19,762,325 \$ 16.784.572	-\$ 7,896,803 -\$ 7,614,082			-\$ 8,298,720 -\$ 7,914,410	
47	1850	Services (Overhead & Underground)	\$ 15,659,948.03			\$ 16,784,572 \$ 4,072,588	-\$ 7,614,082 -\$ 263,427			-\$ 7,914,410 -\$ 351,697	
47	1855	Meters Overnead & Underground)	\$ 3,623,556.42	\$ 449,031.61		\$ 4,072,588	-\$ 263,427	\$ 88,270		\$ 351,697	\$ 3,720,891
47	1860	Meters (Smart Meters)	\$ 4.478.778.99	\$ 6,129,074.92	\$ (241.081.70)	\$ 10.366,772	-\$ 2.933.376	\$ 1,588,345	\$ 241.082		\$ 6.086.133
N/A	1905	Land	\$ 4,470,770.99	\$ 6,129,074.92	\$ (241,061.70)	\$ 10,300,772	-\$ 2,933,376	·\$ 1,300,343	\$ 241,002	\$ 4,260,639	\$ 0,000,133
47		Buildings & Fixtures				\$ -				\$ -	\$ -
13	1910	Leasehold Improvements				s -				\$ -	\$ -
8	1910	Office Furniture & Equipment (10 years)				s -				\$ -	\$ -
8		Office Furniture & Equipment (10 years)				\$ -				\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 13,578.34	\$ 6,760.00		\$ 20,338	-\$ 9,316	\$ 7,535		-\$ 16,850	\$ 3,488
45		Computer Equipment - Hardware Computer EquipHardware(Post Mar. 22/04)	φ 13,376.3 4	\$ 0,700.00		\$ 20,336	-g 5,310	·φ 1,555		\$ 10,830	\$ -
40		Computer EquipHardware(Fost Mar. 22/04)				9 -				φ -	· -
45.1	1920	Computer EquipHardware(Post Mar. 19/07)				e				e	s -
12	1925	Compute rSoftware	\$ 38.397.00	\$ 521,482.63	\$ (25,872.01)	\$ 534.008	-\$ 38.372	\$ 312,437	\$ 25.872	-\$ 324.937	\$ 209.071
10	1930	Transportation Equipment	\$ 30,397.00	\$ 521,462.05	\$ (25,672.01)	\$ 334,006	*\$ 30,372	9 312,43 <i>1</i>	\$ 23,072	\$ 324,937	\$ 209,071
8	1935	Stores Equipment				\$ -				\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment				\$ -				\$ -	\$ -
8	1945	Measurement & Testing Equipment				s -				\$ -	\$ -
8	1950	Power Operated Equipment				\$ -				\$ -	\$ -
8	1955	Communications Equipment				s -				\$ -	\$ -
8	1955	Communications Equipment (Smart Meters)				\$ -				\$ -	\$ -
8	1960	Miscellaneous Equipment				\$ -				\$ -	\$ -
		Load Management Controls Customer								Ψ -	
47	1970	Premises	\$ 27,814.00		\$ (27,814.00)	s -	-\$ 12.542		\$ 12,542	\$ -	s -
			¥ 21,014.00		Ψ (Z1,014.00)	*	¥ 12,042		y 12,342	· ·	
47	1975	Load Management Controls Utility Premises				s -				\$ -	s -
47	1980	System Supervisor Equipment	\$ 3.887.893.04	\$ 305,142,88		\$ 4,193,036	-\$ 2.571.456	\$ 196.831		-\$ 2.768.287	\$ 1,424,748
47		Miscellaneous Fixed Assets	Ç 0,007,000.04	, 000,112.00		\$ 4,135,050	2,071,400	100,001		\$ -	\$ 1,424,740
47	1990	Other Tangible Property				\$ -				\$ -	\$ -
47	1995	Contributions & Grants	\$ (10,987,086.37	\$ (785,722.21)		-\$ 11,772,809	\$ 1,388,648	\$ 282,137		\$ 1,670,785	
47		Deferred Revenue ⁵	. (,,	. (,)		,,000	.,,,,,,,,,,	,		,,,,,,,	,,
	2.110	DOI-01-1-04-0100				s -				\$ -	\$ -
-		Sub-Total	\$ 92,676,457	\$ 36.028.468	-\$ 592.920	\$ 128.112.005	-\$ 48.231.552	\$ 3,589,813	\$ 577.041	-\$ 51.244.324	
			¥ 32,013,431	¥ 30,020,400	y 332,320	¥ 120,112,003	¥ 70,201,002	÷ 5,505,613	y 3/1,041	¥ 51,277,324	¥ 10,001,002
		Less Socialized Renewable Energy									
		Generation Investments (input as negative)				s -				\$ -	s -
		Less Other Non Rate-Regulated Utility									
		Assets (input as negative)				\$ -				\$ -	\$ -
		Total PP&E	\$ 92,676,457	\$ 36,028,468	-\$ 592,920	\$ 128,112,005	-\$ 48,231,552	\$ 3,589,813	\$ 577,041	-\$ 51,244,324	\$ 76,867,682
		Depreciation Expense adj. from gain or loss							,-		
		Total						\$ 3,589,813			
								,,510			

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation Transportation Stores Equipment Net Depreciation

-\$ 3,589,813

Appendix 2-BA

Fixed Asset Continuity Schedule 1

Accounting Standard CGAAP Year 2013

				С	ost				Accumulated Dep	reciation		
CCA	OEB								•	_		
Class 2	Account 3	Description ³	Opening Balance	Additions 4	Disposals 6	Closing Balance		Opening Balance	Additions	Disposals ⁶	Closing Balance	Net Book Value
N/A	1706	Land Rights	\$ 602,307.00			\$ 602,307						\$ 602,307
47	1725	Poles and Fixtures	\$ 1,875,300.00 \$ 90.074.00		\$ (121,813.00)	\$ 1,753,487		-\$ 204,242 -\$ 19.081	-\$ 66,718	\$ 121,813		
47 47	1730 1735	Overhead Conductors & Devices Underground Conduit	\$ 90,074.00 \$ 1.017.328.00		\$ (31.461.00)	\$ 90,074 \$ 985,867		-\$ 19,081 -\$ 109,571		\$ 31.461		
47	1735	Underground Conductors & Devices	\$ 244,819.00		\$ (31,461.00)			-\$ 109,571		\$ 31,401		
		Computer Software (Formally known as	\$ 244,619.00			\$ 244,819	H	-\$ 21,704	-\$ 1,103		-\$ 29,567	\$ 215,252
12	1611	Account 1925)				e					s -	e
		Land Rights (Formally known as Account				· -					φ -	σ -
CEC	1612	1906)				s -					s -	s -
N/A	1805	Land	\$ 89,160,00			\$ 89.160					\$ -	\$ 89.160
CEC	1806	Land Rights	\$ 153,573.00	\$ 555.00		\$ 154,128					\$ -	\$ 154,128
47	1808	Buildings		\$ 1,861,467.00		\$ 25,999,886		-\$ 713,261	-\$ 661,658		-\$ 1.374.919	
13	1810	Leasehold Improvements				\$ -					\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ 8,608,060.00	\$ 448,214.00		\$ 9,056,274		-\$ 3,353,684	-\$ 210,868		-\$ 3,564,552	\$ 5,491,722
47	1820	Distribution Station Equipment <50 kV	\$ 10,648,862.00	\$ 3,832,429.00		\$ 14,481,291		-\$ 6,428,451	-\$ 240,222		-\$ 6,668,673	\$ 7,812,618
47	1825	Storage Battery Equipment	\$ 19,241.00			\$ 19,241		-\$ 4,879			-\$ 5,519	
47	1830	Poles, Towers & Fixtures				\$ 15,168,788		-\$ 4,438,928			-\$ 4,722,373	
47	1835	Overhead Conductors & Devices	\$ 13,188,626.00	\$ 763,655.00		\$ 13,952,281		\$ 5,437,497			-\$ 5,606,551	
47	1840	Underground Conduit	\$ 10,626,856.00	\$ 226,255.00		\$ 10,853,111		-\$ 8,228,190			-\$ 8,307,080	
47	1845	Underground Conductors & Devices	\$ 19,762,325.00	\$ 400,996.00		\$ 20,163,321		\$ 8,298,720			-\$ 8,726,221	
47	1850	Line Transformers		\$ 675,571.00	\$ (25,049.00)	\$ 17,435,094		\$ 7,914,410			-\$ 8,231,001	
47	1855	Services (Overhead & Underground)	\$ 4,072,588.00	\$ 833,240.00		\$ 4,905,828		\$ 351,697			-\$ 445,239	\$ 4,460,589
47	1860	Meters	\$ 10,366,772.00	\$ 271,622.00	\$ (4,298,049.00)	\$ 6,340,345		-\$ 4,280,639	-\$ 428,593	\$ 2,837,860		
47 N/A	1860	Meters (Smart Meters)				\$ -					7	\$ -
47	1905 1908	Land				\$ - \$ -	-					\$ - \$ -
13	1908	Buildings & Fixtures				s -	-					\$ -
8	1910	Leasehold Improvements Office Furniture & Equipment (10 years)				\$ -	H					\$ -
8	1915	Office Furniture & Equipment (10 years)				\$ -						\$ -
10	1920	Computer Equipment - Hardware	\$ 20,338.00			\$ 20,338		-\$ 16,850	-\$ 2.127			\$ 1,361
			ψ 20,330.00			ψ 20,550		· 10,030	·		Ψ 10,311	Ψ 1,301
45	1920	Computer EquipHardware(Post Mar. 22/04)				\$ -					\$ -	\$ -
45.1	1920	Computer EquipHardware(Post Mar. 19/07)										
						\$ -					Ψ	\$ -
12	1925	Compute rSoftware	\$ 534,008.00	\$ 1,500.00		\$ 535,508		\$ 324,937	-\$ 104,597			\$ 105,974
10	1930	Transportation Equipment				\$ -						\$ -
8	1935	Stores Equipment				\$ -						\$ -
8	1940	Tools, Shop & Garage Equipment				\$ -						\$ -
8	1945	Measurement & Testing Equipment				\$ -						\$ -
8	1950	Power Operated Equipment				\$ -						\$ -
8	1955	Communications Equipment				\$ -						\$ -
8	1955 1960	Communication Equipment (Smart Meters) Miscellaneous Equipment				\$ - \$ -	-					\$ - \$ -
0		Load Management Controls Customer				, ·	H				5 -	<u> </u>
47	1970	Premises				s -					s -	¢
						9 -	ŀ				φ -	φ -
47	1975	Load Management Controls Utility Premises				s .					\$ -	s -
47	1980	System Supervisor Equipment	\$ 4.193.036.00	\$ 161.782.00		\$ 4.354.818	ŀ	-\$ 2.768.287	-\$ 204.920		-\$ 2.973.207	\$ 1.381.611
47	1985	Miscellaneous Fixed Assets	4,100,000.00	₩ 101,702.00		\$ 4,334,616	į.	2,100,201	204,320			\$ 1,361,011
47	1990	Other Tangible Property				\$ -	ŀ				7	\$ -
47	1995	Contributions & Grants	\$ (11,772,809.00)	\$ (1,376,260.00)		-\$ 13.149.069	t	\$ 1,670,785	\$ 316.544		\$ 1,987,329	
47	2440	Deferred Revenue ⁵	. (,,)	. ,.,,,		,,000		,,,,,,,			,,520	,,,
						\$ -	ŀ				\$ -	\$ -
		Sub-Total	\$ 128,112,004	\$ 10,421,265	-\$ 4,476,372	\$ 134,056,897		-\$ 51,244,323	-\$ 3,025,440	\$ 2,991,134	-\$ 51,278,629	\$ 82,778,268
			, , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , , , , ,	, ,,,,,			, , , , , , , , , ,		7,1		
	1	Less Socialized Renewable Energy										
		Generation Investments (input as negative)				\$ -					\$ -	\$ -
		Less Other Non Rate-Regulated Utility					Ī					
		Assets (input as negative)				\$ -					\$ -	\$ -
		Total PP&E	\$ 128,112,004					-\$ 51,244,323	-\$ 3,025,440	\$ 2,991,134	-\$ 51,278,629	\$ 82,778,268
		Depreciation Expense adj. from gain or loss	on the retirement o	f assets (pool of li	ke assets), if appli	cable ⁶						
		Total							-\$ 3,025,440			

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation Transportation Stores Equipment Net Depreciation

3,025,440

Appendix 2-BA

Fixed Asset Continuity Schedule 1

Accounting Standard MIFRS
Year 2014

				С	ost			Accumulated De	preciation		
CCA	OEB										
Class 2	Account 3	Description 3	Opening Balance	Additions 4	Disposals 6	Closing Balance	Opening Bala		Disposals 6	Closing Balance	Net Book Value
N/A 47	1706 1725	Land Rights Poles and Fixtures	\$ 602,307 \$ 1,604,340			\$ 602,307 \$ 1,604,340	\$	- \$ (39,130.0	0)	\$ - -\$ 39,130	\$ 602,307 \$ 1,565,210
47	1730	Overhead Conductors & Devices	\$ 63,894			\$ 63,894	S	- \$ (39,130.0		-\$ 39,130	
47	1735	Underground Conduit	\$ 870,021			\$ 870,021	s	- \$ (24,858.0		-\$ 24,858	
47	1740	Underground Conductors & Devices	\$ 215,252			\$ 215,252	\$	- \$ (9,784.0		-\$ 9,784	
		Computer Software (Formally known as	*,				-	(0).0	-,	4 0,	* ===,
12	1611	Account 1925)	\$ -			\$ -	\$	-		\$ -	\$ -
CEC	1612	Land Rights (Formally known as Account									
		1906)	\$ -			\$ -	\$	-		\$ -	\$ -
N/A	1805	Land	\$ 89,160			\$ 89,160	\$	-		Ψ	\$ 89,160
CEC	1806	Land Rights	\$ 154,128	\$ 6,798.00		\$ 160,926	\$	-			\$ 160,926
47	1808	Buildings	\$ 24,624,967	\$ 244,854.00		\$ 24,869,821	\$	- \$ (675,297.0	0)	-\$ 675,297	
13	1810	Leasehold Improvements	\$ -	A 047 000 00		\$ -	\$	- \$ (236.546.0	0)		\$ -
47 47	1815 1820	Transformer Station Equipment >50 kV Distribution Station Equipment <50 kV	\$ 5,491,722 \$ 7,812,618	\$ 617,923.00 \$ 1,245,158.00		\$ 6,109,645 \$ 9,057,776	\$	- \$ (236,546.0 - \$ (370,683.0		-\$ 236,546 -\$ 370,683	
47	1825	Storage Battery Equipment	\$ 13,722	\$ 1,245,156.00		\$ 9,057,776	\$	- \$ (370,663.0 - \$ (653.0		-\$ 370,683 -\$ 653	
47	1830	Poles, Towers & Fixtures	\$ 10,446,415	\$ 2,281,968.00		\$ 12,728,383	S	- \$ (262,774.0		-\$ 262,774	
47	1835	Overhead Conductors & Devices	\$ 8,345,730	\$ 960,049.00		\$ 9,305,779	\$	- \$ (239,826.0		-\$ 239,826	
47	1840	Underground Conduit	\$ 2.546.031			\$ 2,828,168	\$	- \$ (214.991.0		-\$ 214.991	
47	1845	Underground Conductors & Devices	\$ 11,437,100			\$ 12,019,819	\$	- \$ (504,549.0		-\$ 504,549	
47	1850	Line Transformers	\$ 9,204,093			\$ 9,850,027	\$	- \$ (244,077.0		-\$ 244,077	
47	1855	Services (Overhead & Underground)	\$ 4,460,589	\$ 541,557.00		\$ 5,002,146	\$	- \$ (130,675.0		-\$ 130,675	
47	1860	Meters	\$ 4,468,973	\$ 141,089.00		\$ 4,610,062	\$	- \$ (410,973.0	0)	-\$ 410,973	
47	1860	Meters (Smart Meters)	\$ -			\$ -	\$	-			\$ -
N/A	1905	Land	\$ -			\$ -	\$	-			\$ -
47	1908	Buildings & Fixtures	\$ -			\$ -	\$	-			\$ -
13	1910 1915	Leasehold Improvements	\$ - \$ -			\$ - \$ -	\$	-			\$ - \$ -
8	1915	Office Furniture & Equipment (10 years) Office Furniture & Equipment (5 years)	\$ - \$ -			\$ -	\$	-			\$ -
10	1915	Computer Equipment - Hardware	\$ 1,361			\$ 1,361	\$	- \$ (1,361.0	n)		\$ -
			Ψ 1,301			Ψ 1,501	4	- \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	0)	-ψ 1,501	Ψ -
45	1920	Computer EquipHardware(Post Mar. 22/04)	s -			s -	\$			s -	\$ -
45.1	1920	Computer Facin Handward (Boot May 10/07)									
45.1	1920	Computer EquipHardware(Post Mar. 19/07)	\$ -			\$ -	\$	-		\$ -	\$ -
12	1925	Compute rSoftware	\$ 105,974			\$ 105,974	\$	\$ 105,97	4		\$ -
10	1930	Transportation Equipment	\$ -			\$ -	\$	-		\$ -	\$ -
8	1935	Stores Equipment	\$ -			\$ -	\$				\$ -
8	1940	Tools, Shop & Garage Equipment	\$ -			\$ -	\$	-			\$ -
8	1945 1950	Measurement & Testing Equipment Power Operated Equipment	\$ - \$ -			\$ - \$ -	\$	-		\$ -	\$ - \$ -
8	1950	Communications Equipment	\$ -			\$ - \$ -	\$	-			\$ -
8	1955	Communications Equipment (Smart Meters)	\$ -			\$ -	9	:			\$ -
8	1960	Miscellaneous Equipment	\$ -			\$ -	\$				\$ -
		Load Management Controls Customer	*			*	-			7	*
47	1970	Premises	s -			\$ -	\$	-		\$ -	\$ -
47	1975	Load Management Controls Utility Premises									
			\$ -			\$ -	\$	-		\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 1,381,611	\$ 156,593.00		\$ 1,538,204	\$	- \$ (234,183.0	0)	T == 1,1.00	\$ 1,304,021
47	1985	Miscellaneous Fixed Assets	\$ -			\$ -	\$				\$ -
47 47	1990 1995	Other Tangible Property	\$ - -\$ 11.161.740	•		\$ -	\$	- \$ 328.28			\$ -
47	1995 2440	Contributions & Grants		© (4.045.704.00)		-\$ 11,161,740 -\$ 1.045,731	\$		-	\$ 328,286 \$ 13.072	
41	2440	Deferred Revenue ⁵	\$ -	\$ (1,045,731.00)		-\$ 1,045,731 \$ -	\$	- \$ 13,07	2		-\$ 1,032,659 \$ -
		Sub-Total	\$ 82,778,268	\$ 6,661,048	s -	\$ 89,439,316	s	\$ 3,366,97	3 \$ -	-\$ 3,366,973	
-			ψ 02,776,206	9 0,001,048	-	9 05,435,310	•	3,300,97	-	-ψ 5,300,973	ψ 00,072,343
		Less Socialized Renewable Energy									
		Generation Investments (input as negative)				\$ -				\$ -	\$ -
		Less Other Non Rate-Regulated Utility									
		Assets (input as negative)				\$ -					\$ -
		Total PP&E	\$ 82,778,268			\$ 89,439,316	\$	\$ 3,366,97	3 \$ -	-\$ 3,366,973	\$ 86,072,343
		Depreciation Expense adj. from gain or loss	on the retirement o	f assets (pool of li	ke assets), if app	licable ⁶					
		Total						-\$ 3,366,97	3		

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation Transportation Stores Equipment Net Depreciation

3,366,973

Fixed Asset Continuity Schedule 1

Accounting Standard MIFRS
Year 2015

			Cost							Accumulated Depreciation							
CCA	OEB																
Class 2		Description 3		ening Balance	- 1	Additions 4	Disposa	ıls ⁶	Closing Balance		Oper	ning Balance	Additions	Disposals ⁶	Closing Balance		
N/A		Land Rights	\$	602,307					\$ 602,30		\$	-			\$ -		602,307
47		Poles and Fixtures	\$	1,604,340					\$ 1,604,34		-\$	39,130	\$ (39,130.00)		-\$ 78,260		26,080
47	1730	Overhead Conductors & Devices	\$	63,894					\$ 63,89		-\$	1,997	\$ (1,997.00)		-\$ 3,994		59,900
47		Underground Conduit	\$	870,021					\$ 870,02		-\$	24,858	\$ (24,858.00)		-\$ 49,716		320,305
47	1740	Underground Conductors & Devices	\$	215,252					\$ 215,25	!	-\$	9,784	\$ (9,784.00)		-\$ 19,568	\$ 1	95,684
12	1611	Computer Software (Formally known as									_						
		Account 1925)	\$	-					\$ -	1	\$	-			\$ -	\$	
CEC	1612	Land Rights (Formally known as Account									_						
		1906)	\$:					\$ -	1	\$	-			\$ -	\$	
N/A	1805	Land	\$	89,160	_				\$ 89,16		\$	-			\$ -		89,160
CEC	1806	Land Rights	\$	160,926	\$	5,693.00			\$ 166,61		_				\$ -		66,619
47		Buildings	\$	24,869,821	\$	66,532.00			\$ 24,936,35	<u> </u>	-\$	675,297	\$ (678,518.00)		-\$ 1,353,815		82,538
13	1810	Leasehold Improvements	\$		_				\$ -	1	\$				\$ -	\$	
47	1815	Transformer Station Equipment >50 kV	\$		\$	100,183.00			\$ 6,209,82		-\$	236,546	\$ (245,522.00)		-\$ 482,068		27,760
47 47		Distribution Station Equipment <50 kV	\$	9,057,776	\$	865,058.00			\$ 9,922,83		-\$ -\$	370,683	\$ (397,061.00)		-\$ 767,744		55,090
	1825	Storage Battery Equipment	\$	13,722	_				\$ 13,72			653			-\$ 1,306		12,416
47 47	1830	Poles, Towers & Fixtures	\$			1,854,371.00			\$ 14,582,75 \$ 10,456,63		-\$ -\$	262,774	\$ (308,733.00)		-\$ 571,507		11,247
	1835	Overhead Conductors & Devices	\$			1,150,860.00						239,826	\$ (257,417.00)		-\$ 497,243		959,396
47 47	1840	Underground Conduit	\$	2,828,168		339,474.00			\$ 3,167,64		-\$	214,991			-\$ 436,198		31,444
47	1845 1850	Underground Conductors & Devices Line Transformers	\$	12,019,819		785,894.00 1,127,232.00			\$ 12,805,71 \$ 10,977,25		-\$ -\$	504,549 244,077			-\$ 1,026,206 -\$ 510,318		79,507 166,941
47	1855		\$	5.002.146							-\$ -\$	130,675			-\$ 510,316 -\$ 272,593		187.454
47	1860	Services (Overhead & Underground) Meters	\$		\$	357,901.00 52,944.00			\$ 5,360,04 \$ 4,663,00		-\$ -\$	410,973	\$ (417,441.00)		-\$ 272,593 -\$ 828,414		334,592
47	1860	Meters (Smart Meters)	\$	4,610,062	Þ	52,944.00			\$ 4,003,00	<u>' </u>	\$	410,973	\$ (417,441.00)		\$ 020,414 \$ -	\$ 3,0	34,592
N/A	1905	Land	\$						\$ -	+	\$:			\$ -	\$	-
47		Buildings & Fixtures	\$	-					\$ -	-	\$	- :			\$ -	\$	
13	1910	Leasehold Improvements	\$	-					\$ -	+	\$				\$ -	\$	-
8	1915	Office Furniture & Equipment (10 years)	\$	-					\$ -	+	\$				\$ -	\$	-
8		Office Furniture & Equipment (10 years)	\$						\$ -	+	\$				\$ -	\$	-
10		Computer Equipment - Hardware	\$	1.361			\$ (1.3	61.00)	\$ -	+	-\$	1.361		\$ 1,361.00	\$ -	\$	-
			Ψ	1,501			Ψ (1,5	01.00)	Ψ -	+	-Ψ	1,501		Ψ 1,301.00	Ψ -	Ψ	
45	1920	Computer EquipHardware(Post Mar. 22/04)	\$	_					\$ -		\$				\$ -	s	_
			*						Ÿ	+	•				Ψ	Ť	
45.1	1920	Computer EquipHardware(Post Mar. 19/07)	\$						\$ -		s				\$ -	s	-
12	1925	Compute rSoftware	\$	105.974			\$ (105.9)	74 ((1)	\$ -	+	-\$	105.974		\$ 105.974	\$ -	Š	-
10	1930	Transportation Equipment	\$	-			ψ (100,0	, 1.00)	\$ -	+	\$	-		Ψ 100,011	\$ -	\$	-
8	1935	Stores Equipment	\$						\$ -	+	\$	-			\$ -	\$	-
8	1940	Tools, Shop & Garage Equipment	\$						\$ -		\$				\$ -	\$	
8	1945	Measurement & Testing Equipment	\$	-					\$ -	+	\$	-			\$ -	\$	-
8	1950	Power Operated Equipment	Š						\$ -		s				\$ -	\$	
8	1955	Communications Equipment	\$						\$ -		\$				\$ -	\$	-
8	1955	Communication Equipment (Smart Meters)	\$	-					\$ -	1	\$				\$ -	\$	-
8	1960	Miscellaneous Equipment	\$	-					\$ -	1	\$	-			\$ -	\$	-
		Load Management Controls Customer								1							
47	1970	Premises	\$	-					\$ -		\$	-			\$ -	\$	-
47	1975									1							
	1975	Load Management Controls Utility Premises	\$	-					\$ -	1	\$	-			\$ -	\$	-
47	1980	System Supervisor Equipment	\$	1,538,204	\$	4,551.00			\$ 1,542,75		-\$	234,183	\$ (238,212.00)		-\$ 472,395	\$ 1,0	70,360
47	1985	Miscellaneous Fixed Assets	\$	-					\$ -	T	\$	-			\$ -	\$	-
47	1990	Other Tangible Property	\$	-					\$ -	1	\$	-			\$ -	\$	-
47	1995	Contributions & Grants	-\$	11,161,740	\$	-			-\$ 11,161,74		\$	328,286	\$ 328,286.00		\$ 656,572	-\$ 10,5	05,168
47	2440	Deferred Revenue ⁵	-\$	1,045,731	\$	(454,801.00)			-\$ 1,500,53	: [\$	13,072	\$ 31,829		\$ 44,901	-\$ 1,4	155,631
		_							\$ -	T					\$ -	\$	-
		Sub-Total	\$	89,439,316	\$	6,255,892	-\$ 10	7,335	\$ 95,587,87	1	-\$	3,366,973	-\$ 3,410,234	\$ 107,335	-\$ 6,669,872	\$ 88,9	18,001
		Less Socialized Renewable Energy							•								
		Generation Investments (input as negative)															
									\$ -	1					\$ -	\$	-
		Less Other Non Rate-Regulated Utility														1]
		Assets (input as negative)							\$ -						\$ -	\$	-
		Total PP&E	\$	89,439,316		6,255,892		7,335			-\$	3,366,973	-\$ 3,410,234	\$ 107,335	-\$ 6,669,872	\$ 88,9	18,001
		Depreciation Expense adj. from gain or loss	on t	he retirement of	ass	ets (pool of lil	ke assets),	if appli	cable ⁶								
		Total											-\$ 3,410,234				
						-											

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation Transportation Stores Equipment Net Depreciation

3,410,234

Fixed Asset Continuity Schedule 1

Accounting Standard MIFRS
Year 2016

			Cost					Accumulated Dep	reciation		•
CCA	OEB										
Class 2	Account 3	Description ³	Opening Balance	Additions 4	Disposals 6	Closing Balance	Opening Balance	Additions		osing Balance	
N/A	1706	Land Rights	\$ 602,307			\$ 602,307	\$ -		\$		\$ 602,307
47	1725	Poles and Fixtures	\$ 1,604,340			\$ 1,604,340	-\$ 78,260		-\$		
47	1730	Overhead Conductors & Devices	\$ 63,894			\$ 63,894	-\$ 3,994		-\$		
47	1735	Underground Conduit	\$ 870,021			\$ 870,021	-\$ 49,716		-\$		
47	1740	Underground Conductors & Devices	\$ 215,252			\$ 215,252	-\$ 19,568	\$ (9,784.00)	-\$	29,352	\$ 185,900
12	1611	Computer Software (Formally known as Account 1925)	\$ -			\$ -	\$ -		\$	-	\$ -
CEC	1612	Land Rights (Formally known as Account 1906)	s -			\$ -	s -		s		\$ -
N/A	1805	Land	\$ 89,160			\$ 89,160	\$ -		\$		\$ 89,160
CEC	1806	Land Rights	\$ 166,619			\$ 173,683			\$		\$ 173,683
47	1808	Buildings	\$ 24,936,353	\$ 82,630.00		\$ 25,018,983	-\$ 1,353,815	\$ (680,892.00)	-\$	2,034,707	\$ 22,984,276
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -		\$		\$ -
47	1815	Transformer Station Equipment >50 kV	\$ 6,209,828	\$ 275,737.00		\$ 6,485,565	-\$ 482,068	\$ (250,221.00)	-\$	732,289	\$ 5,753,276
47	1820	Distribution Station Equipment <50 kV	\$ 9,922,834	\$ 276,939.00		\$ 10,199,773	-\$ 767,744	\$ (411,336.00)	-\$	1,179,080	\$ 9,020,693
47	1825	Storage Battery Equipment	\$ 13,722			\$ 13,722	-\$ 1,306	\$ (653.00)	-\$	1,959	\$ 11,763
47	1830	Poles, Towers & Fixtures		\$ 1,601,920.00		\$ 16,184,674	-\$ 571,507	\$ (347,136.00)	-\$	918,643	\$ 15,266,031
47	1835	Overhead Conductors & Devices	\$ 10,456,639	\$ 1,278,318.00		\$ 11,734,957	-\$ 497,243		-\$	774,903	\$ 10,960,054
47	1840	Underground Conduit	\$ 3,167,642			\$ 3,544,783	-\$ 436,198		-\$	664,571	
47	1845	Underground Conductors & Devices	\$ 12,805,713	\$ 333,422.00		\$ 13,139,135	-\$ 1,026,206		-\$	1,561,854	\$ 11,577,281
47	1850	Line Transformers	\$ 10,977,259			\$ 12,256,441	-\$ 510,318		-\$	805,892	
47	1855	Services (Overhead & Underground)	\$ 5,360,047	\$ 349,553.00		\$ 5,709,600	-\$ 272,593	\$ (150,761.00)	-\$	423,354	\$ 5,286,246
47	1860	Meters	\$ 4,663,006	\$ 83,653,00		\$ 4,746,659	-\$ 828,414	\$ (421,994.00)	-\$	1,250,408	\$ 3,496,251
47	1860	Meters (Smart Meters)	\$ -			\$ -	\$ -	, , , , , , , , , , , , , , , , , , , ,	S		\$ -
N/A	1905	Land	\$ -			s -	\$ -		\$		\$ -
47	1908	Buildings & Fixtures	\$ -			\$ -	\$ -		S		\$ -
13	1910	Leasehold Improvements	\$ -			\$ -	\$ -		S		\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ -			s -	\$ -		\$		\$ -
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -	\$ -		S		\$ -
10	1920	Computer Equipment - Hardware	\$ -			s -	s -		9		\$ -
45	1920	Computer EquipHardware(Post Mar. 22/04)	s -			s -	s -		s		s -
45.1	1920	Computer EquipHardware(Post Mar. 19/07)	s -			s -	s -		s	-	s -
12	1925	Compute rSoftware	\$ -			\$ -			\$		\$ -
10	1930	Transportation Equipment	\$ -			\$ -	s -		S		\$ -
8	1935	Stores Equipment	\$ -			\$ -	\$ -		S	-	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ -			s -	\$ -		\$		\$ -
8	1945	Measurement & Testing Equipment	\$ -			\$ -	\$ -		S		\$ -
8	1950	Power Operated Equipment	\$ -			s -	s -		S		\$ -
8	1955	Communications Equipment	š -			š -	s -		S		\$ -
8	1955	Communication Equipment (Smart Meters)	\$ -			\$ -	\$ -		S		\$ -
8	1960	Miscellaneous Equipment	\$ -			\$ -	\$ -		\$	-	\$ -
		Load Management Controls Customer				,	*		9		Ψ -
47	1970	Premises	\$ -			\$ -	\$ -		\$	-	\$ -
47	1975	Load Management Controls Utility Premises	\$ -			\$ -	\$ -		s	-	\$ -
47	1980	System Supervisor Equipment	\$ 1,542,755	\$ 43,067.00		\$ 1,585,822	-\$ 472,395	\$ (239,402.00)	-\$	711,797	
47	1985	Miscellaneous Fixed Assets	\$ -			\$ -	\$ -		\$		\$ -
47	1990	Other Tangible Property	\$ -			\$ -	\$ -		\$	-	\$ -
47	1995	Contributions & Grants	-\$ 11,161,740	\$ -		-\$ 11,161,740	\$ 656,572		\$	984,858	
47	2440	Deferred Revenue ⁵	-\$ 1,500,532	\$ (450,272.00)		-\$ 1,950,804	\$ 44,901	\$ 43,142.00	\$	88,043	-\$ 1,862,761
						\$ -			\$	-	\$ -
		Sub-Total	\$ 95,587,873	\$ 5,538,354	\$ -	\$ 101,126,227	-\$ 6,669,872	-\$ 3,543,991	\$\$	10,213,863	\$ 90,912,364
		Less Socialized Renewable Energy Generation Investments (input as negative)									
		Less Other Non Rate-Regulated Utility				\$ -			\$	-	\$ -
		Assets (input as negative)				\$ -			\$	-	\$ -
		Total PP&E	\$ 95,587,873			\$ 101,126,227	-\$ 6,669,872	-\$ 3,543,991	\$\$	10,213,863	\$ 90,912,364
_	· · · · · ·	Depreciation Expense adj. from gain or loss	on the retirement of	f assets (pool of li	ke assets), if app	licable ⁶	 				
		Total		**				-\$ 3,543,991]		

10	Transportation	
8	Stores Equipment	

Less: Fully Allocated Depreciation Transportation Stores Equipment Net Depreciation

3,543,991

Fixed Asset Continuity Schedule 1

Accounting Standard MIFRS
Year 2017

			Cost						Accumulated Depreciation						
CCA	OEB										·				
Class 2	Account 3	Description 3	Op	ening Balance	Additions 4	Disposals 6	Closing Balance		Openi	ng Balance	Additions	Disposals 6	Closi	ing Balance	Net Book Value
N/A	1706	Land Rights	\$	602,307			\$ 602,307		\$	-			\$		\$ 602,307
47	1725	Poles and Fixtures	\$	1,604,340			\$ 1,604,340		-\$		\$ 39,130		-\$		\$ 1,447,820
47	1730	Overhead Conductors & Devices	\$	63,894			\$ 63,894		-\$	5,991			-\$		\$ 55,906
47	1735	Underground Conduit	\$	870,021			\$ 870,021		-\$	74,574			-\$		\$ 770,589
47	1740	Underground Conductors & Devices	\$	215,252			\$ 215,252		-\$	29,352	\$ 9,784		-\$	39,136	\$ 176,116
12	1611	Computer Software (Formally known as													
		Account 1925)	\$	-			\$ -		\$	-			\$	-	\$ -
CEC	1612	Land Rights (Formally known as Account													
		1906)	\$	-			\$ -		\$	-			\$	-	\$ -
N/A	1805	Land	\$	89,160			\$ 89,160		\$	-			\$		\$ 89,160
CEC	1806	Land Rights	\$	173,683	\$ 5,268.00		\$ 178,951						\$		\$ 178,951
47	1808	Buildings	\$	25,018,983	\$ 8,109		\$ 25,027,092		-\$	2,034,707	\$ 682,707		-\$	2,111,111	\$ 22,309,678
13	1810	Leasehold Improvements	\$	-			\$ -		\$	-			\$		\$ -
47	1815	Transformer Station Equipment >50 kV	\$	6,485,565	\$ 1,177,041		\$ 7,662,606		-\$	732,289	\$ 268,381		-\$		\$ 6,661,936
47	1820	Distribution Station Equipment <50 kV	\$		\$ 310,869		\$ 10,510,642		-\$	1,179,080			-\$		\$ 8,912,878
47	1825	Storage Battery Equipment	\$	13,722			\$ 13,722		-\$	1,959			-\$		\$ 11,110
47	1830	Poles, Towers & Fixtures	\$	16,184,674	\$ 1,623,430		\$ 17,808,104		-\$	918,643			-\$		\$ 16,506,488
47	1835	Overhead Conductors & Devices	\$		\$ 1,250,521		\$ 12,985,478		-\$	774,903			-\$		\$ 11,911,841
47	1840	Underground Conduit	\$	3,544,783	\$ 117,276		\$ 3,662,059		-\$		\$ 233,317		-\$		\$ 2,764,171
47	1845	Underground Conductors & Devices	\$	13,139,135			\$ 13,447,277		-\$	1,561,854			-\$	2,105,522	
47	1850	Line Transformers	\$		\$ 1,077,745	\$ 6,657.00	\$ 13,256,634		-\$	805,892			-\$		\$ 12,126,453
47	1855	Services (Overhead & Underground)	\$	5,709,600	\$ 367,032		\$ 6,076,632		-\$		\$ 159,718		-\$		\$ 5,493,560
47	1860	Meters	\$	4,746,659	\$ 91,908		\$ 4,838,567		-\$	1,250,408	\$ 427,846		-\$		\$ 3,160,313
47	1860	Meters (Smart Meters)	\$	-			\$ -		\$	-			\$		\$ -
N/A	1905	Land	\$	-			\$ -		\$	-			\$		\$ -
47	1908	Buildings & Fixtures	\$	-			\$ -		\$	-			\$	-	\$ -
13	1910	Leasehold Improvements	\$	-			\$ -		\$	-			\$	-	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$	-			\$ -		\$	-			\$	-	\$ -
8	1915	Office Furniture & Equipment (5 years)	\$	-			\$ -		\$	-			\$	-	\$ -
10	1920	Computer Equipment - Hardware	\$	-			\$ -		\$	-			\$	-	\$ -
45	1920	Computer EquipHardware(Post Mar. 22/04)	_						_						
			\$				\$ -		\$	-			\$	-	\$ -
45.1	1920	Computer EquipHardware(Post Mar. 19/07)													
			\$				\$ -		\$	-			\$	-	\$ -
12	1925	Compute rSoftware	\$	-			\$ -		^				\$		\$ -
10	1930	Transportation Equipment	\$	-			•		\$	-			\$		\$ -
8	1935	Stores Equipment	\$	-			\$ -		\$	-			\$		\$ - \$ -
8	1940	Tools, Shop & Garage Equipment		-			\$ -		\$	-			\$	-	Ŧ
8	1945	Measurement & Testing Equipment	\$	-			-		\$				\$		Ψ
8	1950	Power Operated Equipment	\$	-			\$ -		\$	-			\$		\$ -
8	1955	Communications Equipment	\$	-			\$ - \$ -		\$				\$	-	\$ - \$ -
8	1955	Communication Equipment (Smart Meters)	\$				\$ - \$ -		\$				\$	-	\$ - \$ -
8	1960	Miscellaneous Equipment	\$	-			\$ -		\$	-			\$	-	\$ -
47	1970	Load Management Controls Customer	s				s -		e				s		s -
		Premises	\$	-			3 -		Þ	-			Ф	-	3 -
47	1975	Load Management Controls Utility Premises					s -		•				s		s -
47	1980	Sustam Supaninar Equipment	\$	1,585,822	\$ 14,852		\$ 1,600,674		-\$	711,797	-\$ 240,850		-\$	952,647	\$ - \$ 648,027
		System Supervisor Equipment			a 14,852		· .,eee,e		7		-\$ 240,850				
47	1985	Miscellaneous Fixed Assets	\$	-			\$ - \$ -		\$				\$	-	\$ - \$ -
47 47	1990 1995	Other Tangible Property Contributions & Grants	-\$	11.161.740	\$.		-\$ 11.161.740		\$	984.858	\$ 328,286		\$	1.313.144	
47					~		. , . ,		7				_		
4/	2440	Deferred Revenue ⁵	-\$	1,950,804	-\$ 1,136,727		-\$ 3,087,531		\$	88,043	\$ 62,979		\$		\$ 2,936,509
-	-	0.1.7	-	101 055 0	A FOIF :		\$ -		_	10.010.05			\$		\$ -
<u> </u>	2055	Sub-Total	\$	101,055,332			\$ 106,264,141		-\$	10,213,863	-\$ 3,666,324	\$ -	-\$	13,880,187	\$ 92,383,954
—	2055	Work in Progress	+		37675		\$ 37,675						\$	-	\$ 37,675
1		Less Other Non Rate-Regulated Utility													
<u> </u>		Assets (input as negative)		404 055 0	A F.OFO		\$ -			10.010.05			\$		\$ -
	ļ	Total PP&E	\$	101,055,332					-\$	10,213,863	-\$ 3,666,324	\$ -	-\$	13,880,187	\$ 92,421,629
<u> </u>		Depreciation Expense adj. from gain or loss	s on	tne retirement of	assets (pool of	іке assets), it appl	icabie								
1	1	Total									-\$ 3,666,324	I			

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation Transportation Stores Equipment Net Depreciation

3,666,324	
	3,666,324

Fixed Asset Continuity Schedule 1

Accounting Standard MIFRS
Year 2018

			Cost						Accumulated Depreciation					
CCA	OEB										•			
Class 2	Account 3	Description 3	Opening Bala		Additions 4	Disposals 6	Closing Balance		Oper	ning Balance	Additions	Disposals 6	Closing Balance	
N/A	1706	Land Rights		,307			\$ 602,307		\$				\$ -	\$ 602,307
47	1725	Poles and Fixtures	\$ 1,604				\$ 1,604,340		-\$	156,520			-\$ 195,650	
47	1730	Overhead Conductors & Devices		,894			\$ 63,894		\$	7,988				\$ 53,909
47	1735	Underground Conduit		,021			\$ 870,021		-\$	99,432				\$ 745,731
47	1740	Underground Conductors & Devices	\$ 215	,252			\$ 215,252		-\$	39,136	-\$ 9,784		-\$ 48,920	\$ 166,332
12	1611	Computer Software (Formally known as												
		Account 1925)	\$	-			\$ -		\$	-			\$ -	\$ -
CEC	1612	Land Rights (Formally known as Account												
		1906)	\$	-			\$ -		\$	-			\$ -	\$ -
N/A	1805	Land		,160			\$ 89,160		\$	-				\$ 89,160
CEC	1806	Land Rights		,951	1,621.00		\$ 180,572							\$ 180,572
47	1808	Buildings	\$ 25,027	,092	63,099		\$ 25,090,191		-\$	2,717,414	-\$ 683,596			\$ 21,689,181
13	1810	Leasehold Improvements	\$				\$ -		\$					\$ -
47	1815	Transformer Station Equipment >50 kV	\$ 7,662				\$ 7,785,385		-\$	1,000,670			-\$ 1,266,939	
47	1820	Distribution Station Equipment <50 kV	\$ 10,510		\$ 526,035		\$ 11,036,677		-\$	1,597,764			-\$ 2,035,060	
47	1825	Storage Battery Equipment		,722	1 500 000		\$ 13,722		\$	2,612			-\$ 3,265	
47 47	1830 1835	Poles, Towers & Fixtures Overhead Conductors & Devices	\$ 17,808	,104 \$			\$ 19,395,096 \$ 14,020,196		\$	1,301,616			-\$ 1,714,871 -\$ 1,385,130	
47	1835	Underground Conduit		,478			\$ 14,020,196		-\$ -\$	1,073,637 897,888			-\$ 1,385,130 -\$ 1,137,420	
47	1840 1845	Underground Conduit Underground Conductors & Devices		,059 \$			\$ 3,876,689 \$ 13,799,562		-\$ -\$	2,105,522			-\$ 1,137,420 -\$ 2,659,381	
47	1850	Line Transformers		,634			\$ 13,799,562 \$ 14,529,545		-\$ -\$	1,130,181			-\$ 2,659,381 -\$ 1,483,178	
47	1855	Services (Overhead & Underground)	\$ 6,076				\$ 6,534,115		-\$ -\$	583,072			-\$ 754,551	\$ 5,779,564
47	1860	Meters	\$ 4,838				\$ 4,984,603		-\$ -\$	1,678,254			-\$ 2,122,162	
47	1860	Meters (Smart Meters)	\$ 4,030	,307	140,030		\$ 4,504,003		\$	1,070,234	*\$ 443,500			\$ 2,002,441
N/A	1905	Land	\$	-			\$ -		9	-				\$ -
47	1908	Buildings & Fixtures	\$	-			\$ -		\$	-			\$ -	\$ -
13	1910	Leasehold Improvements	S	-			s -		\$					\$ -
8	1915	Office Furniture & Equipment (10 years)	Š	-			\$ -		\$	-				š -
8	1915	Office Furniture & Equipment (5 years)	S				s -		\$				\$ -	\$ -
10	1920	Computer Equipment - Hardware	S	-			\$ -		\$					\$ -
	4000												,	•
45	1920	Computer EquipHardware(Post Mar. 22/04)	s	-			s -		\$	-			s -	\$ -
45.4	4000	0												
45.1	1920	Computer EquipHardware(Post Mar. 19/07)	\$	-			\$ -		\$	-			\$ -	\$ -
12	1925	Compute rSoftware	\$	-			\$ -						\$ -	\$ -
10	1930	Transportation Equipment	\$	-			\$ -		\$	-			\$ -	\$ -
8	1935	Stores Equipment	\$	-			\$ -		\$				\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment	\$	-			\$ -		\$				\$ -	\$ -
8	1945	Measurement & Testing Equipment	\$	-			\$ -		\$					\$ -
8	1950	Power Operated Equipment	\$	-			\$ -		\$	-				\$ -
8	1955	Communications Equipment	\$	-			\$ -		\$		· ·			\$ -
8	1955	Communication Equipment (Smart Meters)	\$	-			\$ -		\$	-				\$ -
8	1960	Miscellaneous Equipment	\$	-			\$ -		\$	-			\$ -	\$ -
	1970	Load Management Controls Customer											1.	_
47		Premises	\$	-			\$ -		\$	-			\$ -	\$ -
47	1975	Load Management Controls Utility Premises												
		,	\$	- 074			\$ -		\$		0.44 :		\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 1,600	,674	\$ 29,766		\$ 1,630,440		-\$	952,647	-\$ 241,432			\$ 436,361
47	1985	Miscellaneous Fixed Assets	\$	-			\$ -		\$	-			Ψ	\$ -
47	1990	Other Tangible Property	\$	740 (\$ -		\$	4 242 444	ė 200.000			\$ -
47	1995	Contributions & Grants	-\$ 11,161		- 450,000		-\$ 11,161,740		\$	1,313,144	\$ 328,286		\$ 1,641,430	
47	2440	Deferred Revenue ⁵	-\$ 3,087	,531 -9	\$ 450,000		-\$ 3,537,531		\$	151,022	\$ 79,297		\$ 230,319	
-		0.1.7	400.00				\$ -			40.000.407	A 0.700.0FF			\$ -
-	0055	Sub-Total	\$ 106,264		5,358,355	\$ -	\$ 111,622,496		-\$	13,880,187	-\$ 3,783,955	\$ -	-\$ 17,664,142	
-	2055	Work in Progress	\$ 37	,675			\$ 37,675						\$ -	\$ 37,675
1		Less Other Non Rate-Regulated Utility					e							e
\vdash	-	Assets (input as negative) Total PP&E	\$ 106,301	046	5.358.355		\$ 111.660.171		-\$	13.880.187	-\$ 3.783.955	\$ -	-\$ 17.664.142	\$ 93,996,029
-		Depreciation Expense adj. from gain or loss							-3	13,060,187	-a 3,783,955	.	-\$ 11,664,142	a 93,996,029
\vdash		Total	on the retiren	ent of a	assets (pool of III	ne assets), ii appi	ILADIE				-\$ 3,783,955			
	L	I Utai									-φ ა, <i>r</i> οა,955			

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation Transportation Stores Equipment Net Depreciation

3,783,955

File Number: Exhibit: Tab: Schedule: Page: EB-2017-0071

March 29, 2018

Appendix 2-BB Service Life Comparison Table F-1 from Kinetrics Report¹

		Ass	et Details		-	Useful L	ife	USoA Account	USoA Account Description	Cui	rrent	Propo	sed		nge of Min, TUL?
Parent*	#	Category 0	Component Type	ı	MIN UL	TUL	MAX UL	Number	OSOA ACCOUNT DESCRIPTION	Years	Rate	Years	Rate	Below Min TUL	Above Max TUL
			Overall		35	45	75	1830	Poles, Towers and Fixtures	45	2%	45	2%	No	No
	1	Fully Dressed Wood Poles	Overall		35	45	75	1725	Poles, Towers and Fixtures	45		45			
		Fully Diessed Wood Foles	Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
			Overall	,	50	60	80								
	2	Fully Dressed Concrete Poles	Cross Arm	Wood Steel	20	40	55								
			Overall	Steel	30 60	70 60	95 80								
	3	Fully Dressed Steel Poles	Overall	Wood	20	40	55								
	3	Fully Diessed Steel Foles	Cross Arm	Steel	30	70	95								
ОН	4	OH Line Switch	1	Oteei	30	45	55								
	4	OH Line Switch			30	45	55								
l	5	OH Line Switch Motor			15	25	25								
	6	OH Line Switch RTU			15	20	20								
	7	OH Integral Switches			35	45	60								
	7	OH Integral Switches			35	45	60								
	8	OH Conductors			50	60	75	1835	Overhead Conductors and Devices	60	2%	60	2%	No	No
	8	OH Conductors			50	60	75	1730	Overhead Conductors and Devices	45		45			
	9	OH Transformers & Voltage Regu	liators		30	40	60	1850	Line Transformers	40	3%	40	3%	No	No
	10	OH Shunt Capacitor Banks Reclosers			25 25	30 40	40 55			-				-	
}	11	Reclosers			25	40	55	1730	Overhead Conductors and Devices	45	2%	45	2%	No	No
		110000000	Overall		30	45	60	1820	Distribution Station Equipment<50kV	40	3%	40	3%	No	No
	12	Power Transformers	Bushing		10	20	30	1020	Distribution Station Equipment Conty	-10	0,0	-10	0,0	110	110
		Tower Transformers	Tap Changer		20	30	60								
l i	13	Station Service Transformer	.,		30	45	55	1820	Distribution Station Equipment<50kV	40	3%	40	3%	No	No
l	14	Station Grounding Transformer			30	40	40		1.1						
			Overall		10	20	30								
	15	Station DC System	Battery Bank		10	15	15								
			Charger		20	20	30								
TS & MS	16	Station Metal Clad Switchgear	Overall		30	40	60	1820	Distribution Station Equipment<50kV	40	3%	40	3%	No	No
	17	Station Independent Breakers	Removable Breaker		25 35	40	60	1000	D	40	3%	40	3%	No	No
		,				45	65	1820	Distribution Station Equipment<50kV					No	No
	18	Station Switch			30	50	60	1820	Distribution Station Equipment<50kV	40	3%	40	3%	No	No
	19	Electromechanical Relays			25	35	50								
	20	Solid State Relays			10	30	45								
	21	Digital & Numeric Relays			15	20	20								
	22	Rigid Busbars Steel Structure			30 35	55 50	60 90								
	24	Primary Paper Insulated Lead Co	rorod (DII C) Cables		60	65	75			-					
l :	25	Primary Ethylene-Propylene Rubl			20	25	25								
l i		Primary Non-Tree Retardant (TR)													
	26	Polyethylene (XLPE) Cables Dire			20	25	30								
l i	27	Primary Non-TR XLPE Cables in			20	25	30								
l i	27	Primary Non-TR XLPE Cables in			20	25	30	1740	Underground Conductors and Devices	25	4%	25	4%	No	No
l i	30	Secondary PILC Cables			70	75	80								
	30	Secondary PILC Cables			70	75	80								
	31	Secondary Cables Direct Buried	·		25	35	40	1845	Underground Conductors and Devices	40	3%	40	3%	No	No
	31	Secondary Cables Direct Buried			25	35	40	1740	Underground Conductors and Devices	25	4%	25	4%	No	No
	32	Secondary Cables in Duct			35	40	60	1845	Underground Conductors and Devices	40	3%	40	3%	No	No
	32	Secondary Cables in Duct	Io		35	40	60							-	
UG	33	Network Tranformers	Overall Protector		20	35 35	50 40			_				-	
00	34	Pad-Mounted Transformers	FIORECTOF		25	40	40	1850	Line Transformers	40	3%	40	3%	No	No
	35	Submersible/Vault Transformers			25	35	45	1000	Line Hansionners	40	370	40	370	INU	INU
	36	UG Foundation			35	55	70	1840	Underground Conduit	50	2%	50	2%	No	No
	36	UG Foundation			35	55	70	1735	Underground Conduit	40	3%	40	3%	No	No
			Overall		40	60	80								
	37	UG Vaults	Roof		20	30	45								
	38	UG Vault Switches			20	35	50								
	39	Pad-Mounted Switchgear			20	30	45	1845	Underground Conductors and Devices	40	3%	40	3%	No	No
	39	Pad-Mounted Switchgear	·		20	30	45	1740	Underground Conductors and Devices	25	4%	25	4%	No	No
		Ducts			30	50	85	1840	Underground Conduit	50	2%	50	2%	No	No
	40	Ducts			30	50	85	1735	Underground Conduit	40	3%	40	3%	No	No
	41	Concrete Encased Duct Banks			35	55	80			-	-			 	-
	42	Cable Chambers Remote SCADA			50	60	80	4000	Contain Consideration Francisco	20	50/	20	F0/	No	No
S	43	Kelliole SCADA			15	20	30	1980	System Supervisory Equipment	20	5%	20	5%	INO	INO

Table F-2 from Kinetrics Report¹

	Ass	Asset Details Useful Life Rar		ife Bange	USoA Account USoA Account Description		Cur	rent	Prop	osed		nge of Min, TUL?
#	Category C	Category Component Type			Number	OSOA ACCOUNT DESCRIPTION	Years	Rate	Years	Rate	Below Min Range	Above Max Range
1	Office Equipment		5	15								
		Trucks & Buckets	5	15								
2	Vehicles	Trailers	5	20								
		Vans	5	10								
3	Administrative Buildings		50	75	1808	Buildings and Fixtures	50	2%	50	2%	No	No
4	Leasehold Improvements			dependent								
		Station Buildings	50	75								
5	Station Buildings	Parking	25	30								
3	Station Buildings	Fence	25	60								
		Roof	20	30								
6	Computer Equipment	Hardware	3	5	1920	Computer Equipment-Hardware	5	20%	5	20%	No	No
0	Computer Equipment	Software	2	5	1925	Computer Software	5	20%	5	20%	No	No
		Power Operated	5	10								
7	Equipment	Stores	5	10								
,	Equipment	Tools, Shop, Garage Equipment	5	10								
		Measurement & Testing Equipment	5	10								
8	Communication	Towers	60	70								
		Wireless	2	10								
9	Residential Energy Meters		25	35								
10	Industrial/Commercial Energy Meters		25	35								
11	Wholesale Energy Meters		15	30	1860	Meters	15	7%	15	7%	No	No
12	Current & Potential Transformer (CT & PT)		35	50								
13	Smart Meters		5	15	1860	Meters	15	7%	15	7%	No	No
14	Repeaters - Smart Metering	·	10	15	1860	Meters	15	7%	15	7%	No	No
15	Data Collectors - Smart Metering	·	15	20	1860	Meters	15	7%	15	7%	No	No

Appendix 2-C Depreciation and Amortization Expense

This appendix is to be completed in conjunction with the accounting instructions in Appendix 2-B

Scenario that applies	Applicable Years and Accounting Standard		Accounting Standard Reflected in Schedule Below
Rebasing for the first time with depreciation policy changes made in 2012.	This appeared must be diplicated and completed for the year 2012 to 2018. This appeared for 2012 is to be completed under CGAAP (pilor to charges in depreciation policies). The appeareds for 2012 to 2014 must be completed under Revised CGAAP (pilor things in depreciation policies). The appeareds for 2012 to 2014 to 2018 to be completed under Revised CGAAP (pilor to charges in depreciation policies). The appeareds for 2012 to 2014 to 2018 to be completed under Revised CGAAP (pilor to charges in depreciation policies). The appeareds for 2012 to 2014 to 2018 to be completed under Revised CGAAP (pilor charges in depreciation policies). The appeareds for 2012 to 2014 must be completed under Revised CGAAP (pilor charges in depreciation policies).		
Rebasing for the first time with depreciation policy changes made in 2013.	This appeared in must be displacated and completed for the year 2013 to 2018. The appeared for 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared for 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared for 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared for 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared for 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared for 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared for 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared for 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared for 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared for 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared for 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared for 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared for 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared for 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared for 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared for 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared for 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared for 2014 must be completed under Revised COAAP (after tuberges in de		
Already rebased with depreciation policy changes in a prior rate application	This appendix must be completed for 2014 to 2018. The appendix for 2014 is to be completed under Revised COAAP (after charges in deprecision policies), The appendix for 2014 to 2018 is to be completed under MFRS (2014 if charges to MFRS are material).	2014	Revised CGAAP

		Book Values Service Lives Depreciation Expense									Depreciation						
tescription	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1)	Less Fully Depreciated ⁷	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change ²		Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change ³	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change ⁶	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions ⁵	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance ⁶
and Winter		ь		d		f = d-e	. g	h				I = c/h	m = 0)	n = g*0.5/j	0 = l+m+n	. Р	q = p-o
						ş .	ş .			-		<u> </u>	\$.	\$ -	\$ ·	\$.	\$
						\$.	\$.						\$.	\$ -			5
						\$.	\$.							\$ -			\$
computer Software (Formally known as Account	s 215,252		\$ 215,252			s .	s .					\$ 2,704			\$ 9,764	\$ 9,784	
and Rights (Formally known as Account 1906)	s .		s .			s .	s .		0.00%		0.00%	s .	s .	s .	s .	s .	5
and	\$ 89,160		\$ 89,160			\$.	\$.		0.00%		0.00%	\$ -	\$ -	\$ -	\$.	\$.	\$
and Rights						. \$							\$ -			\$.	\$
uldings	\$ 24,624,967		\$ 24,624,967			. \$	\$ 244,854	37		50		\$ 672,848	\$ -	\$ 2,449	\$ 675,297	\$ 675,297	\$
essehold Improvements	\$ -		s .			\$.	\$.		0.00%		0.00%	\$ ·	\$ -			\$.	\$
ransformer Station Equipment >50 kV						\$.											\$
listribution Station Equipment <50 kV	\$ 7,812,618		\$ 7,812,618			\$.	\$ 1,245,158	22			2.50%					\$ 370,683	\$
Zorage Battery Equipment						\$.	\$										÷
toles, Towers & Fixtures						\$.											\$
						\$.											\$
						\$.											\$
						\$.											\$
						\$.											\$
	\$ 4,460,589		\$ 4,460,589			\$.	\$ 541,557	36		40		\$ 123,905	\$.	\$ 6,769	\$ 130,675	\$ 130,675	\$
	s .		s -			ş .	\$.					<u> </u>	\$.	\$ -	\$.	\$.	\$
	\$ 4.468.973		S 4.468.973			s .	S 141.089			15			\$ -			S 410.973	4
	s .		s -			\$.	\$.									\$.	\$
	s .		ş .			ş .	ş .									\$.	\$
	\$.		\$.			\$.	\$.							\$.	s .	\$.	\$
	s .		ş .			ş .	ş .							\$ -	\$.	\$.	\$
						\$.	\$.			-		<u> </u>	\$.				\$
	\$ 1,301		\$ 1,361									3 1,361			5 1,361	\$ 1,301	
	\$.		\$.			\$.	\$.						\$.	\$ -		2 .	\$
			5													5 400.074	•
	5 105,974		5 105,974					_				\$ 105,974			\$ 105,974	5 105,974	•
			3 .														•
																	•
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																	•
																	:
																	:
	\$.		š :				\$.	-				:				\$.	ž.
oad Management Controls Utility Premises	8		\$.			\$.	5	-			0.00%	:				\$	*
	\$ 1381611		\$ 1381611				\$ 156.593		16.67%	20					\$ 234.183	\$ 234 183	ž.
Iscellaneous Fixed Assets	\$.,001,011		8			š .	\$			20		\$				\$	ŧ.
Other Tangible Property	8 .		\$.			\$.	5 .									\$.	*
contributions & Grants	·\$ 11.161.740		\$ 11 161 740				3 .	34	2.94%	40		\$ 328,286		:	-5 328.286	\$ 328 286	ŧ.
esal	\$ 82,778,268		\$ 82,778,268	t .		\$.	\$ 7,706,779			-		\$ 3,287,385		\$ 92,659			
	Section of the provision of a format 1900 of the provision of the provisio	The Page 1 of Table 2	The state of the s	1	### 1997 ### 1997	1	1	1	### 1	Part Part	Part Part	The property of the property o	Part	Part Part	and Egymen and Egymen and Egymen by Carbon (1995) and Egymen and Egymen by Carbon (1995) and Egymen and Eg	Part Part	Part

									Accounting Standard Reflected in Schedule Below
completed under CGAAF	(prior to changes in depreciation policies).	The appendix for 2	012 to 2014 must I	ne completed under Revised CGAAP (af	ter changes in dep	reciation policies)	. The appendix for		
Out to be computed from the displaced and computed for the years 2011 to 2015. The appendix for 2013 is to be computed under COLAPP (plot to changes in depreciation policies). The appendix for 2013 to 2014 must be completed under Revised COLAPP (plot more than the completed under Revised COLAPP (plot more than									
appendix must be completed for 2014 to 2018. The appendix for 2014 is to be completed under Revised CCAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MERS (2014 or changes to MERS are material).									
•	completed under CGAAF	completed under CGAAP (prior to changes in depreciation policies)	completed under CGAAP (prior to changes in depreciation policies). The appendix for 2	completed under CGAAP (prior to changes in depreciation policies). The appendix for 2013 to 2014 must be	completed under CGAAP (prior to changes in depreciation policies). The appendix for 2013 to 2014 must be completed under Revised CGAAP (et	completed under CGAAP (sider to changes in depreciation policies). The appendix for 2013 to 2014 must be completed under Revised CGAAP (after changes in depre-	completed under CCAAP (piter to changes in depreciation policies). The appendix for 2013 to 2014 must be completed under Revised CCAAP (other changes in depreciation policies).		Schedule Solver completed under COAAP (plair to changes in depreciation policies). The appends for 2012 to 2014 must be completed under Revised COAAP (plair changes in depreciation policies). The appends for completed under Revised COAAP (plair changes in depreciation policies). The appends for completed under Revised COAAP (plair changes in depreciation policies). The appends for 2013 to 2014 must be completed under Revised COAAP (plair changes in depreciation policies). The appends for 2013 to 2014 must be completed under Revised COAAP (plair changes in depreciation policies). The appends for 2013 to 2014 must be completed under Revised COAAP (plair changes in depreciation policies).

					Book Values				Service Lives				Depreciation Expense				Ī	
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1)	Less Fully Depreciated ⁷	Net Amount of Existing Assets Before Policy Change to be Depreciated	Change ²	Less Fully Depreciated ⁸	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change ³	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change ⁶	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions ⁸	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-8A Fixed Assets, Column J	Variance ⁶
			ь	c = a-b	d		f=d-e	g	h	i = 1/h		k = 1/j	I = c/h	m = 0)	n = g*0.5/j	0 = I+m+n	P	q = p-o
1706	Land Rights	\$ 602,307		\$ 602,307			\$.	\$.		0.00%		0.00%		<u> </u>	\$.	\$ ·	\$.	\$.
1725	Poles and Fixtures	\$ 1,604,340		\$ 1,604,340 \$ 63,894			ş .	ş .	41		45		\$ 39,130	<u> </u>	\$.	\$ 39,130		\$ 0
1730	Overhead Conductors & Devices	\$ 63,894 \$ 870,021					\$.	\$.	32		45	2.22%			\$ -	\$ 1,997		5 0
		S 870.021 S 215.252		\$ 870.021 \$ 215.252			s .	<u>s</u>	35				\$ 24.858		\$ -	\$ 24,858		
1740	Underground Conductors & Devices Computer Software (Formally known as Account	\$ 215,252		\$ 215,252			\$.	s .	22	4.55%	25	4.00%	\$ 9,784	\$ ·	\$ -	\$ 9,784	\$ 9,784	-
1611	1925)	s -		s .			s .	s .		0.00%		0.00%	s .	s .	s -	s -	s .	s -
1612	Land Rights (Formally known as Account 1906)	s -		s .			s .	s .		0.00%		0.00%	s .	s .	s .	s .	s .	s -
1805	Land	\$ 89,160		\$ 89,160			\$.	\$.		0.00%		0.00%	\$.		\$ -	\$.	\$.	\$ -
1806	Land Rights	\$ 154,128		\$ 154,128			\$.	\$ 6,798		0.00%		0.00%			\$ -	\$.	\$.	\$.
1808	Buildings	\$ 24.624.967		\$ 24,624,967			s .	\$ 244.854	37		50	2.00%	\$ 672,848	<u> </u>	\$ 2,449		\$ 675,297	
1810	Lessehold Improvements	\$.		\$.			\$.	\$.		0.00%		0.00%	\$.	<u> </u>	\$.	\$.	\$.	\$.
1815	Transformer Station Equipment >50 kV	\$ 5,491,722		\$ 5,491,722			ş .	\$ 617,923	24		40				\$ 7,724			
1820	Distribution Station Equipment <50 kV	\$ 7,812,618		\$ 7,812,618			\$.	\$ 1,245,158	22		40				\$ 15,564			
1825	Storage Battery Equipment	\$ 13,722		\$ 13,722			ş .	\$	21		30	3.33%	\$ 653		\$	\$ 653		\$ 0
1830	Poles, Towers & Fixtures	\$ 10,446,415 \$ 8,345,730		\$ 10,446,415 \$ 8,345,730			ş .	\$ 2,281,968 \$ 960,049	44 36		45	2.22%	\$ 237,419 \$ 231,826		\$ 25,355	\$ 262,774 \$ 239,826	\$ 262,774 \$ 239,826	\$ 0
	Overhead Conductors & Devices Underground Conduit						\$.											
1840		\$ 2,546,031		\$ 2,546,031			ş .	\$ 282,137	12		50		\$ 212,169		\$ 2,821	\$ 214,991	\$ 214,991	\$ 0
1845	Underground Conductors & Devices	\$ 11,437,100 \$ 9,204,093		\$ 11,437,100 \$ 9,204.093			ş .	\$ 582,719 \$ 645,934	23		40	2.50% 2.50%	\$ 497,265 \$ 236,002		\$ 7,284			<u> </u>
1850	Line Transformers Services (Overhead & Undercround)	\$ 9,204,093		\$ 9,204,093 \$ 4,460,589			\$.	\$ 541,557	39		40		\$ 236,002 \$ 123,905		\$ 6,759			
1860	Motors Meters	\$ 4,460,589		\$ 4,460,589			\$.		36	2.78%	40	0.00%	\$ 123,905	<u> </u>	\$ 6,769	\$ 130,675	\$ 130,675	
1860	Meters Meters (Smart Meters)	\$ 4.468.973		\$ 4.468.973			\$.	\$ 141.089	- 11		15	6.67%						s -
1905	Land	\$ 4,400,313							- 11	0.00%	15	0.07%	\$ 406,270		\$ 4,703	\$ 410,973	\$ 410,973	
1908	Buildings & Fotunia	\$.		s .			\$.	\$:		0.00%		0.00%		<u> </u>	\$.		\$.	
1910	Lessehold Improvements			\$.				\$:	-	0.00%		0.00%	:				\$.	
1915	Office Furniture & Equipment (10 years)			s .				\$.		0.00%		0.00%					5 .	
1915	Office Furniture & Equipment (5 years)			s :			\$.	\$:	-	0.00%		0.00%	:			3 .	\$.	
1920	Computer Equipment - Hardware	\$ 1361		\$ 1,361				\$:		100.00%		20.00%	\$ 1,361			\$ 1,361		
1920	Computer EquipHardware/Post Mar. 22/04)	\$ 1,501		\$			\$.	\$.		0.00%		20.00%	\$			\$	\$ 1,301	
1920	Computer EquipHardware/Post Mar. 19/07)			\$.			\$.	\$:	-	0.00%	5	20.00%	:				\$.	\$.
1925	Computer Software	\$ 105,974		\$ 105.974				\$:		100.00%	5	20.00%	\$ 105,974			\$ 105,974		
1930	Transportation Equipment	9 100,374		0 100,014				\$.		0.00%	,	0.00%	. 103,314	: :		* 100,214	6 103,314	š :
1935	Stores Equipment			\$.				\$:	-	0.00%		0.00%		: -		:	\$.	
1940	Tools, Shop & Garage Equipment	\$.		\$.				\$:	-	0.00%		0.00%				:	\$.	
1945	Measurement & Teating Equipment	s .		\$.			\$.	\$.		0.00%		0.00%					5 .	
1950	Power Operated Equipment	\$.		\$.			\$.	\$.		0.00%		0.00%					\$.	
1955	Communicators Equipment	\$.		8 .			š .	\$.		0.00%		0.00%	š -		š .	ŧ .	\$.	š -
1955	Communication Equipment (Smart Meters)	s .		s .			š .	š ·		0.00%		0.00%	š -		š -	š -	š ·	š -
1960	Miscellaneous Equipment	s .		s .			s .	s .		0.00%		0.00%	s .	\$ -	s -	s .	s .	s -
1970	Load Management Controls Customer Premises	s .		s .			š .	š ·		0.00%		0.00%	š -	š -	š -	š -	š ·	š -
1975	Load Management Controls Utility Premises	\$.		\$.			\$.	\$.		0.00%		0.00%		\$ -	\$ -	\$.	\$.	\$ -
1980	System Supervisor Equipment	S 1.381.611		\$ 1,381,611			s .	\$ 156,593	6	16.67%	20	5.00%	\$ 230,269	s .	\$ 3,915	\$ 234,183	\$ 234,183	-8
1985	Miscellaneous Fixed Assets	s .		\$.			\$.	\$.		0.00%		0.00%	\$.	\$.	\$ -	\$.	\$.	\$ -
1990	Other Tangible Property	\$.		\$.			\$.	\$.		0.00%		0.00%		\$ -	\$ -	\$.	\$.	\$ -
1995	Contributions & Grants	\$ 11,161,740		-\$ 11,161,740			\$.	\$.	34	2.94%	40	2.50%	-\$ 328,286	\$ -	s -	-\$ 328,286	·\$ 328,286	\$ 0
	Total	\$ 82,778,268	s -	\$ 82,778,268	s -	\$.	\$.	\$ 7,706,779					\$ 3,287,385	s -	\$ 92,659	\$ 3,380,044	\$ 3,380,045	\$ 1

Scenario that applies	Applicable Years and Accounting Standard	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule Below
	This appeared resurt be diplicated and completed for the year 2012 to 2013. The appeared to 2012 is to be completed under COAAP (pilor to charges in depreciation policies). The appeared to 2012 to 2014 must be completed under Revised COAAP (pilor thereps in depreciation policies). The appeared to 2014 to 2018 to 10 or 2014 of charges to 10 of 10 of 4 charges to 10 of 10 of 4 charges to 10 of 10 of 4 charges to 10 of 10 of 4 charges to 10 of 10 of 4 charges to 10 of 10 of 4 charges to 10 of 10 of 4 charges to 10 of 10 of 4 charges to 10 of 1		
	This appends must be displaced and completed or the years 2013 is 2015. This appends for 2013 is to be completed under CGAAP (pifor to changes in depreciation policies). The appends for 2013 is 2014 must be completed under Revised CGAAP (after things in depreciation policies). The appends for 2014 is 2016 is to be completed under Revised CGAAP (after things in depreciation policies). The appends for 2014 is 2016 is to be completed under Revised CGAAP (after things in depreciation policies). The appends for 2013 is 2014 in must be completed under Revised CGAAP (after things in depreciation policies). The appends for 2014 is 2016 is to be completed under Revised CGAAP (after things in depreciation policies).		
Already rebased with depreciation policy changes in a prior rate application	This appendix must be completed for 2014 to 2015. The appendix for 2014 is to be completed for 2014 is to be completed for 2014 if charges to MFRS government.	2015	MIFRS

			Book Values										Depreciation Expense					
					Book values					Service	Lives				n Expense			
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1)	Less Fully Depreciated ⁷	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change ²		Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change ³	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change ⁶	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions ⁸	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance ⁶
	1.00		b	c = a-b	d		f=d-e	g	h	i = 1/h		k = 1/j	I = ch	m = 0)	n = g*0.5/j	0 = l+m+n	р	q = p-o
1706	Land Rights	\$ 602,307		\$ 602,307	\$.		ş .	\$.		0.00%		0.00%		<u> </u>	\$.	\$.	\$.	<u> </u>
1725	Poles and Fixtures	\$ 1,604,340 \$ 63.894		\$ 1,604,340 \$ 63,894	s .		ş .	s .	41		45	2.22%	\$ 39,130	<u> </u>	\$ -			\$ 0
1730	Overhead Conductors & Davices Lindenmond Conduit	\$ 63,894 \$ 870,021		\$ 63,894 \$ 870.021	s .		ş .	s -	32		45 40	2.22%			\$.			5 0
1735		S 870.021 S 215.252		S 870.021 S 215.252	s .			s .	35		40	2.50%						\$ 0
	Underground Conductors & Devices	\$ 215,252		\$ 215,252	s .		\$ -	s -	22	4.55%	25	4.00%	\$ 9,784	\$ ·	\$ -	\$ 9,784	\$ 9,784	\$ 0
1611	Computer Software (Formally known as Account 1925)	s -		s .	s .		s .	s -		0.00%		0.00%	s	s -	s .	
1612	Land Rights (Formally known as Account 1906)	s .		s .	s -		s -	s .		0.00%		0.00%		s .	s -		s .	s .
1805	Land	\$ 89,160		\$ 89,160	\$.		\$.	\$.		0.00%		0.00%	\$.		\$.			\$.
1806	Land Rights	\$ 154,128		\$ 154,128	\$ 6,798		\$ 6,798			0.00%		0.00%	\$.		\$ -			\$.
1808	Buildings	\$ 24.624.967		\$ 24,624,967	\$ 244.854		\$ 244.854		37		49	2.04%						4 0
1810	Lessehold Improvements	s .		s .	\$.		ş .	\$.		0.00%		0.00%	\$.	\$.	\$ -			\$.
1815	Transformer Station Equipment >50 kV	\$ 5,491,722		\$ 5,491,722	\$ 617,923		\$ 617,923	\$ 100,183	24		40		\$ 228,822					\$ 0
1820	Distribution Station Equipment <50 kV	\$ 7,812,618		\$ 7,812,618	\$ 1,245,158		\$ 1,245,158	\$ 865,058	22		40	2.50%						\$ 0
1825	Storage Battery Equipment	\$ 13,722		\$ 13,722	\$.		ş .	\$.	21		30	3.33%	\$ 653		\$ -			4 0
1830	Poles, Towers & Fixtures Overhead Conductors & Davines	\$ 10,446,415		\$ 10,446,415 \$ 8,345,730	\$ 2,281,968		\$ 2,281,968	\$ 1,854,371	44		45		\$ 237,419					\$ 0
1835		\$ 8,345,730					\$ 960,049		36			1.67%		\$ 16,001	\$ 9,591			\$ 0
1840	Underground Conduit	\$ 2,546,031		\$ 2,546,031	\$ 282,137		\$ 282,137	\$ 339,474	12		50	2.00%	\$ 212,169	\$ 5,643				\$ 0
1845	Underground Conductors & Devices	\$ 11,437,100 \$ 9.204,093		\$ 11,437,100 \$ 9,204,093	\$ 582,719 \$ 645,934		\$ 582,719	\$ 785,894	23		40			\$ 14,568				\$ 0
1850	Line Transformers						\$ 645,934		39		40	2.50%		\$ 16,148				\$ 0
1855	Services (Overhead & Underground)	\$ 4,460,589		\$ 4,460,589	\$ 541,557		\$ 541,557	\$ 357,901	36	2.78%	40	2.50%	\$ 123,905	\$ 13,539	\$ 4,474			\$ 0
	Meters	\$ 4.468.973		\$ 4.468.973	\$ 141.089		S 141,089	\$ 52,944	- 11		15	6.67%		\$ 2,406	\$ 1.765		\$. \$ 417.441	<u> </u>
1860	Meters (Smart Meters) Land			\$ 4,468,973						9.09%	15	0.00%						<u>s o</u>
1908	Buildings & Fotures	s .			s .		\$ ·	s .	- :	0.00%		0.00%		<u> </u>	\$ -		\$ ·	<u> </u>
1908	Buildings & Potures Lessehold Improvements	\$.		\$.	\$.		\$ ·	s ·		0.00%		0.00%	\$ ·		\$.			\$ -
1915	Office Furniture & Equipment (10 years)	s .						5 .	- :	0.00%		0.00%	:					:
1915	Office Furniture & Equipment (10 years)	\$.		s .	s .		\$ ·	\$.	-	0.00%		0.00%			\$.			<u> </u>
1920	Computer Equipment - Hardware	S 1.361	S 1.361	\$.	\$.		\$.	s .		100.00%		20.00%			\$.			3 :
1920	Computer EquipHardware(Post Mar. 22/04)	s 1,361	\$ 1,361	\$.	5 .		\$.	5 .		0.00%		20.00%	:	: :				:
1920	Computer EquipHardware(Post Mar. 19/07)				\$.		\$.	\$.	- :	0.00%	5	20.00%						3 :
1925	Computer Softwire	\$ 105,974	\$ 105,974	\$.	\$.		\$.	\$.	- 1	100.00%	5	20.00%						• •
1930	Transportation Equipment	0 100,374	100,074	\$.	\$.		\$.	\$.		0.00%		0.00%		: :				:
1935	Stores Equipment				\$.			\$.	- :	0.00%		0.00%						<u> </u>
1940	Tools, Shop & Garage Equipment	\$.		\$.	\$.		\$.	\$.	- :	0.00%		0.00%						<u> </u>
1945	Measurement & Testing Equipment						ě .			0.00%		0.00%		-				:
1950	Power Operated Equipment									0.00%		0.00%		•				1 :
1955	Communicators Equipment	\$.		\$.	\$.		\$.	\$.		0.00%	1	0.00%					\$.	<u> </u>
1955	Communication Equipment (Smart Meters)	š ·		s .	š ·		š .	š ·		0.00%		0.00%	š .		\$ -			š -
1960	Macelaneous Equipment	s .		\$.	\$.		š .	s .		0.00%		0.00%						š ·
1970	Load Management Controls Customer Premises	š .		š .	š .		\$.	š .		0.00%		0.00%			\$.		š .	<u> </u>
1975	Load Management Controls Utility Premises	s -		s .	š ·		s -	š ·		0.00%		0.00%	š .	š .	\$ -		š ·	š -
1980	System Supervisor Equipment	\$ 1.381.611		\$ 1,381,611	\$ 156.593		\$ 156,593	\$ 4,551	6		20	5.00%	\$ 230,269	\$ 7,830	\$ 114			s (
1985	Macellaneous Fixed Assets	S -		\$.	s ·		s .	S .		0.00%		0.00%	\$	\$.	\$ -		\$.	š -
1990	Other Tangible Property	s -		s .	s .		s -	š ·		0.00%		0.00%	š .	š .	\$ -		š ·	š -
1995	Contributions & Grants	-S 11.161.740		-S 11.161.740	s .		s .	s .	34	2.94%	40	2.50%	\$ 328,286	\$ -	s -	-\$ 328,286	-\$ 328.286	\$ 0
	Total	\$ 82 778 268	\$ 107,335		\$ 7,706,779	٠.	\$ 7,706,779	\$ 6.710.693				2.00.01		\$ 185,414	\$ 76,599			8 0

Scenario that applies			Accounting Standard Reflected in Schedule Below
Rebasing for the first time with depreciation policy made in 2012.	has appead in must be deplaced and completed for the years 2012 to 2015. The appends for 2012 is to be completed under COAAP (prior to charges in deprecision policies). The appends for 2012 to 2014 must be completed under Revised COAAP (prior to charges in deprecision policies). The appends for 2012 to 2014 must be completed under Revised COAAP (prior to charges in deprecision policies). The appends for 2012 to 2014 must be completed under Revised COAAP (prior to charges in deprecision policies). The appends for 2012 to 2014 must be completed under Revised COAAP (prior to charges in deprecision policies). The appends for 2012 to 2014 must be completed under Revised COAAP (prior to charges in deprecision policies).		
Rebasing for the first time with depreciation police made in 2013.	suppos This appeared must be applicated and complicated and complicated and complicated of the years 2011 to 2014 must be completed under Revised COAAP (pitter changes in depreciation policies). The appeareds for 2014 to 2014 must be completed under Revised COAAP (pitter changes in depreciation policies). The appeareds for 2014 to 2014 must be completed under Revised COAAP (pitter changes in depreciation policies). The appeareds for 2014 to 2014 must be completed under Revised COAAP (pitter changes in depreciation policies). The appeareds for 2014 to 2014 must be completed under Revised COAAP (pitter changes in depreciation policies). The appeareds for 2013 to 2014 must be completed under Revised COAAP (pitter changes in depreciation policies).		
Already rebased with depreciation policy changes application	apriller and the appendix must be complished for 2014 to 2016. The appendix for 2014 is to be complished under MFRS got 14 in 2016. The appendix of 2014 to 2016 is to be complished under MFRS got 14 in therepas to MFRS are material.	2016	MIFRS

Company Comp						Book Values				Service Lives				Depreciation Expense				Ī	
Total Page	Account	Description	Value of Existing Assets as at Date of Policy Change (Jan. 1) 1	Depreciated 7	Assets Before Policy Change to be Depreciated	Value of Assets Acquired After Policy	Depreciated ⁸	Assets Acquired After Policy Change to be Depreciated	Additions	Remaining Life of Assets Existing Before Policy	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After	Rate on New Additions	Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions ⁵	Depreciation Expense	Expense per Appendix 2-BA Fixed	
Total Contemporary Contemporar				ь		d	e	f≡d-e	9	h		,		I = c/h	m = 0)	n = g*0.5/j	0 = I+m+n	Р	q = p-o
Compare Contained & Compare Compare Contained & Compare Compare Contained & Comp						ş .		ş .	ş .					<u> </u>	\$.				\$.
Transport Proceedings Pr						\$.		\$.	\$.										-\$ 0
1995 1995						ş .		ş .	ş .										\$ 0
Section Compared Foundation Compared F																			
100 100			\$ 215,252		\$ 215,252	3 .		\$.	2 .	22	4.55%	25	4.00%	\$ 9,784	\$.	\$.	\$ 9,784	\$ 9,784	\$ 0
18 18 18 18 18 18 18 18	1611		s .		s .	s .		s -	s .		0.00%		0.00%	s .	s .	s .	s .	s .	s .
14 15 15 15 15 15 15 15			s -		s .	s .		s -	s .					s -	s .	s .		s .	s -
100 Marcine						\$.		\$.											\$.
Company Comp																			
1930 Section Feature (1937 1930			\$ 24,624,967		\$ 24,624,967	\$ 311,386		\$ 311,386	\$ 82,630			44		\$ 672,848				\$ 680,892	\$ 0
Companies from Companies C			s .		s .	\$.		\$.	\$.									\$.	\$.
Color Colo																			
Text Confidence Confidenc						\$ 2,110,216		\$ 2,110,216											
1985 Contract Contract All Sciences 1, 18, 18, 18, 18, 18, 18, 18, 18, 18,						\$.		\$.											
1-10 1-10 1-10 1-10 1-10 1-10 1-10 1-10 1-10 1-10 1-10 1-10 1-10 1-10 1-10 1-10 1-1																			
14 1.0																			
190 An American																			
Section Company Comp																			
148 158																			
Manufact Nation			\$ 4,460,589		\$ 4,460,589	\$ 899,458		\$ 899,458	\$ 349,553	38		40		\$ 123,905	\$ 22,486			\$ 150,761	-\$ 0
1			s .		s .	\$.		\$.											\$.
1979												15							
193 Other Assessment			s .		s -	\$.		ş .	\$.					<u> </u>	\$.			\$.	\$.
1915 Clin French & Equipment			s .		s .	s .		s .	s .					<u> </u>	\$.			s .	s .
1975						ş .		ş .											
100 Compare Engineer 1																			
150 Compart Figure Performance 1						3 .		\$.		-									
1985 1985 1985 1985 1985				\$ 1,361				\$.				5							
1920 Comparation Control 1			\$.			3 .													
1900 1900			3 .																
100 100			\$ 105,974	\$ 105,974		3 .		\$.		- 1		5							
1988 1988 1989 1989 198																			
1986 Management 1																			
1900 Pear Content Engineer 5 5 5 5 5 5 5 5 5						-													
1918 Communication Engineer 1 1 1 1 1 1 1 1 1						\$.													
1998																			
1990 Montalement Squares 5 5 5 5 5 5 5 5 5																			
1								š .											
1975 Continue Count for Proceed			8 .			\$.		\$.											
190 Down Departur Equipment \$ 1,381 691 \$ 1,381 69					\$.														
1980			\$ 1381611		\$ 1381611	\$ 161 144		\$ 161 144				20							
1900 Over Targelin Property 5 5 11/16/2/20 5 5 5 5 00 00/9 0.00/9 5 1 5 5 5 5 5 5 20/14 00 0.00/9 5 1 5 5 5 5 5 5 20/14 00 0.00/9 5 11/16/2/20 5 5 5 5 5 5 20/14 00 0.00/9 5 11/16/2/20 5 5 5 5 5 5 20/14 00 0.00/9 5 11/16/2/20 5 5 5 5 5 5 5 20/14 00 0.00/9 5 11/16/2/20 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	1985		8 .			\$.		٠	\$.		0.00%		0.00%						
1925 Contributions & Griera \$ 11,161,740 \$ 11,161,740 \$ - \$ - \$ - 34 2,94% 40 2,50% \$ 328,286 \$ - \$ - \$ 328,286 \$ 5 328,286 \$			8 .		\$.	\$.		š .											i :
			S 11 161 740		.\$ 11 161 740	\$.		٠	\$.	34		40	2.50%	A 128.286	٠.			.5 328 286	8 0
		Total		\$ 107.335		\$ 14.417.472	٠.	\$ 14.417.472	\$ 5,988,626	-			2.00.0			\$ 68.268			

Scenario that applies	Applicable Years and Accounting Standard	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule Below
Rebasing for the first time with depreciation policy changes made in 2012.	This appeared in must be applicated and completed for the year 2012 to 2015. The appeared to 2012 to 2014 must be completed under Revised COAAP (other takeness in depreciation policies). The appeared to 2012 to 2014 must be completed under Revised COAAP (other takeness in depreciation policies). The appeared to 2012 to 2014 must be completed under Revised COAAP (other takeness to 2014 to		
Rebasing for the first time with depreciation policy changes made in 2013.	This appeared in must be displacated and completed for the year 2013 to 2018. This appeared to 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared to 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared to 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared to 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared to 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared to 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared to 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared to 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared to 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared to 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared to 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared to 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared to 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared to 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared to 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared to 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared to 2013 to 2014 must be completed under Revised COAAP (after tuberges in depreciation policies). The appeared to 2014 must be completed under Revised COAAP (after tuberges in depreciation polici		
Already rebased with depreciation policy changes in a prior rate application	This appendix must be completed for 2014 to 2018. The appendix for 2014 to 2 the completed under Revised CGAAP (pither changes in depreciation policies). The appendix for 2014 to 2016 in to be completed under MEPRS (2014 if changes to MEPRS are material).	2017	MIFRS

Book Values	Service Lives	Depreciation Expense

Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1) ¹	Less Fully Depreciated ⁷	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change ²		Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change ³	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change ⁶	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions ⁵	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	
			ь	c = a-b	d		f=d-e	g	h	i = 1/h	_	k = 1/j	I = c/h	m = Vj	n = g*0.5/j	0 = I+m+n	р	q = p-o
1706	Land Rights	\$ 602,307		\$ 602,307	\$.		\$.	\$.		0.00%		0.00%	\$ ·	\$.	\$.	\$.	\$.	\$ -
1725	Poles and Fixtures	\$ 1,604,340		\$ 1,604,340	\$.		ş .	\$.	41		45	2.22%	\$ 39,130			\$ 39,130		
1730	Overhead Conductors & Devices	\$ 63,894		\$ 63,894	\$.		\$.	\$.	32		45	2.22%	\$ 1,997			\$ 1,997		
1735	Underground Conduit	\$ 870,021		\$ 870,021	\$.		\$.	\$.	35		40	2.50%	\$ 24,858			\$ 24,858		
1740	Underground Conductors & Devices	\$ 215,252		\$ 215,252	\$.		ş .	\$.	22	4.55%	25	4.00%	\$ 9,784	\$.		\$ 9,784	\$ 9,784	-\$ (
1611	Computer Software (Formally known as Account 1925)	s .		s .	s -		s -	s .		0.00%		0.00%		s .	s -	s .	s -	
1612	Land Rights (Formally known as Account 1906)	s .		s .	s -		s -	s .		0.00%		0.00%	s -	s -	s .	s .	s .	s -
1805	Land	\$ 89,160		\$ 89,160	\$ -		\$.	\$.		0.00%		0.00%			\$ -		\$ -	
1806	Land Rights	\$ 154,128		\$ 154,128	\$ 19,555		\$ 19,555	\$ 5,268		0.00%		0.00%	\$ ·				\$.	
1808	Buildings	\$ 24,624,967		\$ 24,624,967	\$ 394,016		\$ 394,016	\$ 8,109	37		44	2.28%	\$ 672,848	\$ 8,986	\$ 92		\$ 682,707	\$ 78
1810	Lessehold Improvements	\$		\$.	\$ -		\$.	\$.		0.00%		0.00%					\$ -	
1815	Transformer Station Equipment >50 kV	\$ 5,491,722		\$ 5,491,722	\$ 993,843		\$ 993,843	\$ 1,177,041	24		40	2.50%	\$ 228,822		\$ 14,713			
1820	Distribution Station Equipment <50 kV	\$ 7,812,618		\$ 7,812,618	\$ 2,387,155		\$ 2,387,155	\$ 310,869	22		40	2.50%	\$ 355,119		\$ 3,886			
1825	Storage Battery Equipment	\$ 13,722		\$ 13,722	\$ -		\$.	\$.	21		30	3.33%	\$ 653					
1830	Poles, Towers & Fixtures	\$ 10,446,415		\$ 10,446,415	\$ 5,738,259		\$ 5,738,259	\$ 1,623,430	44		45	2.22%	\$ 237,419		\$ 18,038			
1835	Overhead Conductors & Devices	\$ 8,345,730		\$ 8,345,730	\$ 3,389,227		\$ 3,389,227	\$ 1,250,521	36		60	1.67%	\$ 231,826		\$ 10,421			
1840	Underground Conduit	\$ 2,546,031		\$ 2,546,031	\$ 998,752		\$ 998,752	\$ 117,276	12		50	2.00%	\$ 212,169		\$ 1,173			
1845	Underground Conductors & Devices	\$ 11,437,100		\$ 11,437,100	\$ 1,702,035		\$ 1,702,035	\$ 308,142	23		40	2.50%	\$ 497,265	\$ 42,551	\$ 3,852	\$ 543,668		
1850	Line Transformers	\$ 9,204,093		\$ 9,204,093	\$ 3,052,348		\$ 3,052,348	\$ 1,077,745	39		40	2.50%	\$ 236,002		\$ 13,472			
1855	Services (Overhead & Underground)	\$ 4,460,589		\$ 4,460,589	\$ 1,249,011		\$ 1,249,011	\$ 367,032	36		40		\$ 123,905	\$ 31,225	\$ 4,588	\$ 159,718	\$ 159,718	4 (
1860	Mesera	\$		\$.	\$ -		\$.	\$.		0.00%		0.00%		\$.	\$ -		\$ -	
1860	Meters (Smart Meters)	\$ 4,468,973		\$ 4,468,973	\$ 277,686		\$ 277,686	\$ 91,908	11		15		\$ 405,270	\$ 18,512	\$ 3,064	\$ 427,846	\$ 427,846	-\$ (
1905	Land	ş -		\$ -	\$.		\$.	\$.		0.00%		0.00%					\$.	\$ -
1908	Buildings & Fotures	\$		\$.	\$ -		\$.	\$.		0.00%		0.00%					\$ -	\$.
1910	Lessehold Improvements	ş -		s -	\$.		ş .	\$.		0.00%		0.00%	\$.			\$ -	\$.	\$ -
1915	Office Furniture & Equipment (10 years)	ş -		\$ -	\$.		\$.	\$.		0.00%		0.00%			\$ -	\$.	\$.	\$ -
1915	Office Furniture & Equipment (5 years)	\$		\$.	\$ -		\$.	\$.		0.00%		0.00%		\$.			\$ -	\$.
1920	Computer Equipment - Hardware	S 1.361	S 1.361	s .	s .		s .	s .		100.00%	5	20.00%	s .	s -		s .	s .	s -
1920	Computer EquipHardware(Post Mar. 22/04)	s .		s .	s .		s .	s .		0.00%	5	20.00%	s .	\$.		\$.	s .	s .
1920	Computer EquipHardware(Post Mar. 19/07)	\$.		s -	\$.		\$.	\$.		0.00%	5	20.00%	\$ ·				\$.	
1925	Computer Software	\$ 105,974	\$ 105,974	s .	\$.		\$.		1	100.00%	5	20.00%	\$ ·				\$.	
1930	Transportation Equipment	\$.		s -	\$.		\$.	\$.		0.00%		0.00%	\$ ·			\$.	\$.	
1935	Stores Equipment	\$.		s -	s .		\$.	\$.		0.00%		0.00%	\$ ·				\$.	
1940	Tools, Shop & Garage Equipment	s .		s .	\$.		\$.	\$.		0.00%		0.00%	\$ ·				\$.	
1945	Measurement & Testing Equipment	\$.		s -	s .		\$.	\$.		0.00%		0.00%	\$ ·		s -		\$.	
1950		\$.		s -	s .		\$.			0.00%		0.00%	\$ ·				\$.	
1955	Communications Equipment	s .		s .	\$.		\$.	\$.		0.00%		0.00%	\$ ·				\$.	
1955	Communication Equipment (Smart Meters)	\$.		s -	s .		\$.	\$.		0.00%		0.00%	s .				\$.	\$ -
1960	Miscellaneous Equipment	s .		s .	\$.		\$.	\$.		0.00%		0.00%	\$ ·				\$.	\$.
1970	Load Management Controls Customer Premises	\$.		s .	\$.		\$.	\$.		0.00%		0.00%	\$ ·	\$.			\$.	\$.
1975	Load Management Controls Utility Premises	s .		s .	s .		\$.	\$.		0.00%		0.00%	s .			\$.	s .	s -
1980	System Supervisor Equipment	\$ 1,381,611		\$ 1,381,611	\$ 204,211		\$ 204,211	\$ 14,852	6	16.67%	20	5.00%	\$ 230,269					
1985		s .		s .	\$.		\$.	\$.		0.00%		0.00%	\$ ·				\$.	\$.
1990	Other Tangible Property	s .		s .	s .		s .	\$.		0.00%		0.00%				\$.	s .	s .
1995	Contributions & Grants	\$ 11,161,740		-\$ 11,161,740	\$.		\$.	\$.	34	2.94%	40	2.50%						
	Total	\$ 82,778,268	\$ 107,335	\$ 82,670,933	\$ 20,405,098	\$ -	\$ 20,405,098	\$ 6,352,193					\$ 3,180,050	\$ 476,297	\$ 73,670	\$ 3,730,017	\$ 3,729,303	\$ 714

Scenario that applies	Applicable Years and Accounting Standard	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule Below
Rebasing for the first time with depreciation policy changes made in 2012.	This appeared route to applicated and compliant for the year 2011 to 2011. The appeared for 2012 is to be compliant under COAAP (piter to charges in depreciation policies). The appeared for 2012 to 2014 must be compliated under Revised COAAP (piter to charges in depreciation policies). The appeared for 2014 to 2018 to the compliated under Revised COAAP (piter to charges in depreciation policies). The appeared for 2012 to 2014 in must be compliated under Revised COAAP (piter to charges in depreciation policies). The appeared for 2014 to 2018 to 2014 in departs on the 2014 of charges and the 2014 in departs of 2014 in departs on the 2014 in departs of 2014 in departs of 2014 in departs on the 2014 in departs of 2014 in departs on the 2014 in departs of 2014 in departs on the 2014 in departs of 2014 in departs on the 2014 in departs of 2014 in departs on the 2014 in departs of 2014 in departs on the 2014 in departs of 2014 in departs on the 2014 in departs of 2014 in departs of 2014 in departs of 2014 in departs of 2014 in departs of 2014 in departs of 2014 in departs of 2014 in departs of 2014 in departs of		
Rebasing for the first time with depreciation policy changes made in 2013.	This appends must be displaced and completed for the years 2015 to 2015. The appends for 2013 is to be completed under COLAP (petro to changes in deprecision policies). The appends for 2013 to 2014 must be completed under Revised COLAP (petro to changes in deprecision policies). The appends for 2014 to 2016 is to be completed under Revised COLAP (petro to changes in deprecision policies). The appends for 2014 to 2016 is to be completed under Revised COLAP (petro to changes in deprecision policies). The appends for 2014 to 2016 is to be completed under Revised COLAP (petro to changes in deprecision policies). The appends for 2014 to 2016 is to be completed under Revised COLAP (petro to changes in deprecision policies).		
Already rebased with depreciation policy changes in a prior rate application	This appendix must be completed for 2011 to 2018. The appendix for 2014 is to be completed or deep to independent of the 2014 is to be completed or deep the second or appendix for 2014 is to be completed or appendix for 2014 is to be completed or appendix for 2014 is to be completed.	2018	MIFRS

150			Book Value								Service Lives				Depreciatio		Ī		
Text	Account	Description	Value of Existing Assets as at Date of Policy Change (Jan. 1)	Depreciated ⁷	Assets Before Policy Change to be Depreciated	Value of Assets Acquired After Policy Change ²	Depreciated ⁸	Assets Acquired After Policy Change to be Depreciated		Remaining Life of Assets Existing Before Policy	Rate Assets Acquired After Policy Change	Acquired After	Rate on New Additions	Expense on Assets Existing Before Policy Change	Expense on Assets Acquired After Policy Change	Expense on Current Year Additions ⁵	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance ⁶
Text				ь		_ d	e	f=d-e		n		_			m = Vj	n = g*0.5/j	o = I+m+n	е Р	q = p-o
1985 1985						\$.		\$.							\$.	\$.			\$.
1792 Anterpart Cond. 1875 187																			
Tell Company Contained A Service 19 19 19 19 19 19 19 1						s .		\$.											
1971						\$.		\$.											
1012 Lost Right of Feed years and November 1 102 Lost Right of Feed ye	1740		\$ 215,252		\$ 215,252	\$.		\$.	\$.	22	4.55%	25	4.00%	\$ 9,784	\$.	\$.	\$ 9,784	\$ 9,784	-\$ 0
10	1611		s .		s .	s -		s .	s .		0.00%		0.00%	s -	s	s .	s -
180 Delicate 180			s -			s -		s .									s .	s .	s -
1.00 1.00						\$.												\$.	\$ -
1970																		\$.	
110 Section for Engineer (1507) 6,407.20 6,407.20 7,207.			\$ 24,624,967		\$ 24,624,967	\$ 402,125		\$ 402,125											
120 Combust Engineer Color 3 721/261 2 268/035 3 268/03 2 4.50 40 2.50 250 250 10 10 10 10 10 10 10			s .		\$.	\$.		\$.										\$.	\$ -
100																			
100						\$ 2,698,024		\$ 2,698,024	\$ 528,035										
128 Comparing Agency 1 1 1 1 1 1 1 1 1						\$.		\$.	\$.										
Text																			
140 140																			
100																			
100																			
1800 Name																			
100 Description 100			\$ 4,460,589		\$ 4,460,589	\$ 1,616,043		\$ 1,616,043		36		40							
1985 Andrew			\$.		\$	3 .		\$										\$. \$ 443.908	\$ - \$ 8.130
198 Authority of French			\$ 4,468,973		\$ 4,468,973	\$ 369,594		\$ 369,594	\$ 146,036	- 11		15		\$ 405,270	\$ 24,640	\$ 4,868	\$ 435,778	\$ 443,908	\$ 8,130
193 State And American Company			s .		S .	3 .			<u> </u>									3 .	
1913 Chief Father & Engineer (1) area 5 5 5 5 5 5 5 5 5			\$.			3 .		\$.										\$.	
1913 Contract A Experience of June 2 1 1 1 1 1 1 1 1 1																		\$.	
1985 Company September 1,381 1																		5 .	
Test Compare Face Performance Face Face Face Face Face Face Face Fa			5 .	6 4004								-						\$.	
1502 Compan Face - Venture Plant Vis 1977 \$ \$ \$ \$ \$ \$ \$ \$ \$				\$ 1,301														\$.	
1925 Comment African 1 (10,074) 1 (1																		\$.	
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1712				9 100,074								,						š .	
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1960 Neumonient & Fernico (Appendix 5 5 5 5 5 5 5 5 5				1		\$.		š .										\$.	
1900 Pear Consensed Engineers S S S 0.000% 0.000% S S S 1900 1900 S S S S S S S S S				1		\$.		š .										š .	
100 Seminant Species (append Seminant Species					s .	s .		٠. ۶										\$.	
1950			8 .	1		\$.		š .										\$.	
1903 Macellaneous Equipment \$ - \$ - \$ - \$ - 0.00% 0.00% \$ - \$ - \$ -	1955		s -		s .	s .		š .	š ·		0.00%		0.00%	š -	š -	š -	š .	š .	š -
			s .			s .		٠. ۶	\$.								s .	\$.	
			s .	1		\$.		š .	\$.									š .	
1975 Load Management Corticol Utility Premises S - S - S - S - S - S - S - S - S - S	1975	Load Management Controls Utility Premises	s -		s .	s .		š .	š ·		0.00%		0.00%			š -	š .	š .	š -
1980 System Supervisor Equipment 5 1 381 611 5 1 381 611 5 1 381 611 5 219 063 5 219 063 5 29 766 6 16 67% 20 5 00% 5 290 200 5 109% 5 744	1980		\$ 1.381.611		\$ 1.381.611	\$ 219.063		\$ 219.063	\$ 29.766	6	16 67%	20	5.00%	\$ 230,269	\$ 10.953	\$ 744	\$ 241 966	\$ 241.432	-\$ 534
1985 Miscellaneous Fixed Assets S - S - S - S - S - S - S - S - S - S	1985	Miscellaneous Fixed Assets	S -		\$.	\$.		\$.	\$.		0.00%		0.00%	\$.	\$.	\$ -	\$.	\$.	\$.
1990 Other Tarobbe Procesty S - S - S - S - S 0,00% 0,00% S - \$ - \$ - \$	1990	Other Targible Property	s -		s .	s .		š .	š ·		0.00%		0.00%	š -	š -	š -	š .	š .	š -
1995 Contributors & Grants - \$ 11.181.740 - \$ 11.181.740 5 - \$ - \$ - \$ - 34 2.94% 40 2.50% \$ 328.288 \$ - \$ -	1995	Contributions & Grants	·S 11.161.740		-S 11.161.740	s .		s .	s .	34	2.94%	40	2.50%	S 328,286	s -	s -	-\$ 328.286	-S 328.286	s
Total 5 82,778,268 5 107,335 5 82,670,333 5 26,758,291 5 - 5 26,758,291 5 5,898,355 5 5 3,160,059 5 624,621 5 68,955		Total	\$ 82 778 268	\$ 107.335	\$ 82,670,933	8 26.758.291	٠.	\$ 26.758.291	\$ 5,808,355							\$ 68.955			-\$ 10.37

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Appendix 2-D Overhead Expense

Applicants are to provide a breakdown of OM&A before capitalization in the below table. OM&A before capitalization may be broken down by cost center, program, drivers or another format best suited to focus on capitalized vs. uncapitalized OM&A.

OM&A Before Capitalization	2014	2015	2016	2017	2018
	Historical Year	Historical Year	Historical Year	Bridge Year	Test Year
Total OM&A Before Capitalization (B)	\$ 12,900,367	\$ 13,023,046	\$ 12,985,961	\$ 13,139,549	\$ 13,576,655

Applicants are to provide a breakdown of capitalized OM&A in the below table. Capitalized OM&A may be broken down using the categories listed in the table below if possible. Otherwise, applicants are to provide its own break down of capitalized OM&A.

								Directly	
Capitalized OM&A	2014		2015	2016	2017	2018		Attributable?	
	Historical Ye	ar H	listorical Year	Historical Year	Bridge Year	Test Year		(Yes/No)	Explanation for Change in Overhead Capitalized
Material	\$ 270,9	74 \$	339,460	\$ 300,712	\$ 276,147	\$ 281,67	Yes		
Engineering	\$ 632,2	51 \$	564,975	\$ 553,561			2 Yes		
Trucking	\$ 595,9	06 \$	570,833	\$ 491,515	\$ 535,908				
Supervisory	\$ 363,8	96 \$	269,955	\$ 275,237	\$ 207,260	\$ 243,21	Yes		
Total Capitalized OM&A (A)	\$ 1,863,0	26 \$	1,745,223	\$ 1,621,026	\$ 1,489,785	\$ 1,620,82	1		
									_
% of Capitalized OM&A (=A/B)	1	4%	13%	12%	11%	12	%		

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Appendix 2-EA Account 1575 - IFRS-CGAAP Transitional PP&E Amounts 2015 Adopters of IFRS for Financial Reporting Purposes

For applicants that adopted IFRS on January 1, 2015 for financial reporting purposes

·	2014	2015	2016	2017 Bridge Year	2018 Rebasing Year
Reporting Basis	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS
	Actual	Actual	Actual	Forecast	Forecast
!			\$	\$	
PP&E Values under CGAAP		•			
Opening net PP&E - Note 1		0	0	C	
Net Additions - Note 4					1111
Net Depreciation (amounts should be negative) - Note 4					1111
Closing net PP&E (1)	0	0	0	C	////
Closing net PP&E (1) PP&E Values under MIFRS (Starts from 2014, the transition year) Opening net PP&E - Note 1	0	0	0	C	
PP&E Values under MIFRS (Starts from 2014, the transition year)	0	<u> </u>	0	C	
PP&E Values under MIFRS (Starts from 2014, the transition year) Opening net PP&E - Note 1	0	<u> </u>	0	C	

Effect on Deferral and Variance Account Rate Riders

Closing balance in Account 1575

Return on Rate Base Associated with Account 1575

balance at WACC - Note 2

Amount included in Deferral and Variance Account Rate Rider Calculation

WACC

of years of rate rider disposition period

Notes:

- 1 For an applicant that adopted IFRS on January 1, 2015, the PP&E values as of January 1, 2014 under both CGAAP and MIFRS should be the same.
- 2 Return on rate base associated with deferred balance is calculated as:
 - the deferral account closing balance as of 2017 x WACC X # of years of rate rider disposition period
 - * Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.
- 3 The PP&E deferral account is cleared by including the total balance in the deferral and variance account rate rider calculation.
- 4 Net additions are additions net of disposals; Net depreciation is additions to depreciation net of disposals.

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Appendix 2-EB Account 1576 - Accounting Changes under CGAAP 2012 Changes in Accounting Policies under CGAAP

For applicants with a balance in Account 1576 and made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2012. This is the first time the applicant is rebasing with changes in these accounting policies.

	Prior Years Rebasing	2012	2013	2014	2015	2016	2017	2018 Rebasing Year
eporting Basis	CGAAP	CGAAP	CGAAP	CGAAP	MIFRS - Note 5	MIFRS	MIFRS	MIFRS
	Forecast	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast
		\$	\$	\$	\$	\$	\$	
P&E Values under former CGAAP				•				
Opening net PP&E - Note 1	1111		C) (0	0	0	XX
Net Additions - Note 4	1 1 1 1 1							111
Net Depreciation (amounts should be negative) - Note 4	1 1 1 1							XXX
Closing net PP&E (1)	1111	C	0) (0	0	0	1111
P&E Values under revised CGAAP (Starts from 2012) Opening net PP&E - Note 1	1111		C) (0	0	0	. 1.1.
Net Additions - Note 4	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1							X X X
Net Depreciation (amounts should be negative) - Note 4	1111							$\sqrt{\chi} \sqrt{\chi}$
Closing net PP&E (2)	$\mathcal{A} \mathcal{A} \mathcal{A} \mathcal{A}$	C	0) (0	0	0	111
ifference in Closing net PP&E, former CGAAP vs. revised	1111	() (0	0	0	111

lect on Deferral and Variance Account Rate Riders		
Closing balance in Account 1576	-	WACC
 Return on Rate Base Associated with Account 1576		
balance at WACC - Note 2	-	# of years of rate rider
Amount included in Deferral and Variance Account Rate Rider Calculation	-	disposition period

- Notes:

 1 For an applicant that made the capitalization and depreciation expense accounting policy changes on January 1, 2012, the PP&E values as of January 1, 2012 under both former CGAAP and revised CGAAP should be the same.
- 2 Return on rate base associated with Account 1576 balance is calculated as:
- the variance account ending balance as of 2017 x WACC X # of years of rate rider disposition period

 * Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.

 3 Account 1576 is cleared by including the total balance in the deferral and variance account rate rider calculation.

- 4 Net additions are additions net of disposals; Net depreciation is additions to depreciation net of disposals.
 5 Differences due to the adoption of MIFRS are to be shown separately in Account 1575 in Appendix 2-EA as Accounts 1575 and 1576 cannot be used interchangably.

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of years of rate rider

Appendix 2-EC Account 1576 - Accounting Changes under CGAAP 2013 Changes in Accounting Policies under CGAAP

For applicants with a balance in Account 1576 and made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2013. This is the first time the applicant is rebasing with changes in these accounting policies.

	Prior Years Rebasing	2013	2014	2015	2016	2017	Rebasing Year	
Reporting Basis	CGAAP	CGAAP	CGAAP	MIFRS - Note 5	MIFRS	MIFRS	MIFRS	
3	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	
		\$	\$		\$			
PP&E Values under former CGAAP								
Opening net PP&E - Note 1	1111		(0	0) (1 1 1 1	
Net Additions - Note 4	1 1 1 1						1 1 1 1 1	
Net Depreciation (amounts should be negative) - Note 4	1111						1111	
Closing net PP&E (1)	1111	0	(0	0) (1111	
PP&E Values under revised CGAAP (Starts from 2012) Opening net PP&E - Note 1 Net Additions - Note 4 Net Depreciation (amounts should be negative) - Note 4			(0	0) (
Closing net PP&E (2)	1111	0	(0	0) (1111	
Difference in Closing net PP&E, former CGAAP vs. revised CGAAP		0	(0	0) (
Effect on Deferral and Variance Account Rate Riders								
Closing balance in Account 1576							-	WAC
Return on Rate Base Associated with Account 1576							_	

balance at WACC - Note 2

- 1 For an applicant that made the capitalization and depreciation expense accounting policy changes on January 1, 2013, the PP&E values as of January 1, 2013 under both former CGAAP and revised CGAAP should be the same.
- 2 Return on rate base associated with Account 1576 balance is calculated as:

Amount included in Deferral and Variance Account Rate Rider Calculation

- the variance account ending balance as of 2017 x WACC X # of years of rate rider disposition period
- * Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.
- Reasonable in the carculation around be application
 Account 1576 is cleared by including the total balance in the deferral and variance account rate rider calculation.
 Net additions are additions net of disposals; Net depreciation is additions to depreciation net of disposals.
- 5 Differences due to the adoption of MIFRS are to be shown separately in Account 1575 in Appendix 2-EA as Accounts 1575 and 1576 cannot be used interchangably.

Renewable Generation Connection Investment Summary (past investments or over the future rate setting period)

Enter the details of the Renewable Generation Connection projects as described in the appropriate section of the Filing Requirements.

All costs entered on this page will be transferred to the appropriate cells in the appendices that follow.

For Part A, Renewable Enabling Improvements (REI), these amounts will be transferred to Appendix 2 - FB

For Part B, Expansions, these amounts will be transferred to Appendix 2 - FC

If there are more than five projects proposed to be in-service in a certain year, please amend the tables below and ensure that the formulae for the Total Amounts in any given rate year are updated. Based on the current methodology and allocation, amounts allocated represent 6% for REI Connection Investments and 17% for Expansion Investments. (EB-2009-0349, 6-10-2010, p. 15, note 9)

There are two scenarios described below. Separate sets of spreadsheets (2-FA, 2-FB, 2-FC) should be submitted for each scenario as required.

Scenario 1: Past Investments with No Recovery. The distributor has made investments in the past (during the IRM Years), but has not received approval for these projects and therefore did not receive revenue from the IESO under Regulation 330/09 and did not receive ratepayer revenue for the direct benefit portion of the investment.

The WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage should correspond to the distributor's last Cost of Service approval.

The Direct Benefit portion of the calculated Revenue Requirement for each year should be summed and can be applied for recovery from the distributor's ratepayers through a rate rider. The Provincial Recovery portion of the calculated Revenue Requirement for each year should be summed and can be applied for recovery from the IESO through a separate order.

Scenario 2: Investments in the Test Year and Beyond. Distributor plans to make investments in 2017 and/or beyond. These investments should be added to 2-FA in the appropriate year. The WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage should correspond to the distributor's current application.

Part A										Test Year	r								
REI Investments (Direct Benefit at 6%)	201	4		2015		2016		2017		2018		2019		2020		2021		2022	2
Project 1 Name: REI Connection Project																			
Capital Costs	\$0			\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
OM&A (Start-Up)	\$0			\$0		\$0 \$0		\$0		\$0		\$0 \$0		\$0		\$0 \$0		\$0 \$0	
OM&A (Ongoing)	\$0)		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Project 2																			
Name: REI Connection Project Capital Costs	\$0	١		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
OM&A (Start-Up)	\$0			\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
OM&A (Ongoing)	\$0)		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Project 3																			
Name: REI Connection Project																			
Capital Costs OM&A (Start-Up)	\$0 \$0			\$0 \$0		\$0 \$0		\$0 \$0		\$0 \$0		\$0 \$0		\$0 \$0		\$0 \$0		\$0 \$0	
OM&A (Start-Up) OM&A (Ongoing)	\$0			\$0 \$0		\$0 \$0		\$0 \$0		\$0 \$0		\$0 \$0		\$0 \$0		\$0 \$0		\$0	
Project 4 Name: REI Connection Project																			
Capital Costs	\$0)		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
OM&A (Start-Up)	\$0			\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
OM&A (Ongoing)	\$0)		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Project 5																			
Name: REI Connection Project Capital Costs	\$0	,		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
OM&A (Start-Up)	\$0			\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
OM&A (Ongoing)	\$0			\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Capital Costs	\$		s		- \$		- \$	_	. \$		- \$		- \$		- \$		- 9		
Total OM&A (Start-Up)	\$	-	\$		- \$		- \$	-			- \$		- \$		- \$		- 9		-
Total OM&A (Ongoing)	\$	-	\$		- \$		- \$		\$		- \$		- \$		- \$		- 9	\$	-
	\$	-	\$	_						Tost Von			- \$	_	- \$		-	\$	
Total OM&A (Ongoing) Part B Expansion Investments (Direct Benefit at 17%)	\$ 201	-	\$	2015		2016		2017		Test Year		2019	- \$	2020	- \$	2021	- ;	2022	<u> </u>
Part B Expansion Investments (Direct Benefit at 17%) Project 1		-	\$	2015								2019	- \$	2020	- \$		- \$		· 2
Part B Expansion Investments (Direct Benefit at 17%) Project 1 Name: Expansion Connection Project	201		\$			2016		2017		2018			- \$		- \$	2021	- \$	2022	
Part B Expansion Investments (Direct Benefit at 17%) Project 1 Name: Expansion Connection Project Capital Costs OM&A (Start-Up)	201 \$0 \$0)	\$	\$0 \$0		2016 \$0 \$0		2017 \$0 \$0 \$0		\$0 \$0 \$0		\$0 \$0	- \$	\$0 \$0	- \$	2021 \$0 \$0	- 9	2022 \$0 \$0	2
Part B Expansion Investments (Direct Benefit at 17%) Project 1 Name: Expansion Connection Project Capital Costs	201)	\$	\$0		2016		2017		2018 \$0		\$0	- \$	\$0	- \$	2021 \$0	- (2022	•
Part B Expansion Investments (Direct Benefit at 17%) Project 1 Name: Expansion Connection Project Capital Costs OM&A (Start-Up)	201 \$0 \$0)	\$	\$0 \$0		2016 \$0 \$0		2017 \$0 \$0 \$0		\$0 \$0 \$0		\$0 \$0	- \$	\$0 \$0	- \$	2021 \$0 \$0	- (2022 \$0 \$0	2
Part B Expansion Investments (Direct Benefit at 17%) Project 1 Name: Expansion Connection Project Capital Costs OM&A (Start-Up) OM&A (Ongoing) Project 2 Name: Expansion Connection Project	201 \$0 \$0 \$0)))	\$	\$0 \$0 \$0		2016 \$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	<u>·</u>
Part B Expansion Investments (Direct Benefit at 17%) Project 1 Name: Expansion Connection Project Capital Costs OM&A (Start-Up) OM&A (Ongoing) Project 2 Name: Expansion Connection Project Capital Costs	\$01 \$0 \$0 \$0)	\$	\$0 \$0 \$0		2016 \$0 \$0 \$0		\$0 \$0 \$0 \$0		\$0 \$0 \$0 \$0		\$0 \$0 \$0	- \$	\$0 \$0 \$0	- \$	2021 \$0 \$0 \$0	- (2022 \$0 \$0 \$0	2
Part B Expansion Investments (Direct Benefit at 17%) Project 1 Name: Expansion Connection Project Capital Costs OM&A (Start-Up) OM&A (Ongoing) Project 2 Name: Expansion Connection Project	201 \$0 \$0 \$0)	\$	\$0 \$0 \$0		2016 \$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
Part B Expansion Investments (Direct Benefit at 17%) Project 1 Name: Expansion Connection Project Capital Costs OM&A (Start-Up) OM&A (Ongoing) Project 2 Name: Expansion Connection Project Capital Costs OM&A (Start-Up) OM&A (Ongoing)	\$01 \$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
Part B Expansion Investments (Direct Benefit at 17%) Project 1 Name: Expansion Connection Project Capital Costs OM&A (Start-Up) OM&A (Ongoing) Project 2 Name: Expansion Connection Project Capital Costs OM&A (Start-Up)	\$01 \$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	:
Part B Expansion Investments (Direct Benefit at 17%) Project 1 Name: Expansion Connection Project Capital Costs OM&A (Start-Up) OM&A (Ongoing) Project 2 Name: Expansion Connection Project Capital Costs OM&A (Start-Up) OM&A (Ongoing) Project 3 Name: Expansion Connection Project Capital Costs	201 \$6 \$6 \$6 \$6 \$6 \$6)	\$	\$0 \$0 \$0 \$0 \$0 \$0		2016 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		2017 \$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	
Part B Expansion Investments (Direct Benefit at 17%) Project 1 Name: Expansion Connection Project Capital Costs OM&A (Start-Up) OM&A (Ongoing) Project 2 Name: Expansion Connection Project Capital Costs OM&A (Start-Up) OM&A (Ongoing) Project 3 Name: Expansion Connection Project Capital Costs OM&A (Start-Up) OM&A (Ongoing)	201 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6		\$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		2016 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		2017 \$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 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	
Part B Expansion Investments (Direct Benefit at 17%) Project 1 Name: Expansion Connection Project Capital Costs OM&A (Start-Up) OM&A (Ongoing) Project 2 Name: Expansion Connection Project Capital Costs OM&A (Start-Up) OM&A (Ongoing) Project 3 Name: Expansion Connection Project Capital Costs OM&A (Congoing) Project 3 Name: Expansion Connection Project Capital Costs OM&A (Start-Up) OM&A (Ongoing)	201 \$6 \$6 \$6 \$6 \$6 \$6		\$	\$0 \$0 \$0 \$0 \$0 \$0		2016 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		2017 \$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	- 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2
Part B Expansion Investments (Direct Benefit at 17%) Project 1 Name: Expansion Connection Project Capital Costs OM&A (Start-Up) OM&A (Ongoing) Project 2 Name: Expansion Connection Project Capital Costs OM&A (Start-Up) OM&A (Ongoing) Project 3 Name: Expansion Connection Project Capital Costs OM&A (Start-Up) OM&A (Ongoing) Project 3 Name: Expansion Connection Project Capital Costs OM&A (Start-Up) OM&A (Ongoing) Project 4	201 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6		\$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		2016 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		2017 \$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 \$	- 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	•
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Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Enabling Improvement Investments

This table will calculate the distributoriprovincial shares of the investments entered in Part A of Appendix 2-FA.

Enter values in green shaded cells: WCA percentage, debt percentage, interest rates, kWh, tax rates, amortization period, CCA Class and percentage.

For historical investments, enter these variables for your last cost of service test war. For 2017 and beyond, enter variables as in the apolication.

	2014	2015	2016	2017	2018 Test Year	2019	2020	20
_	Direct Benefit Provincial	Direct Benefit Provincial	Direct Benefit Provincial	Direct Benefit Provincial	Direct Benefit Provincial	Direct Benefit Provincial		irect B
Net Fixed Assets (average)	Total 6% 94%		Total 6% 94% Total . S . S . S	6% 94% Total	6% 94% Total	6% 94% Total	6% 94% Total	61
Incremental OM&A (on-going, N/A for Provincial Recovery)	so s .		so s - so	\$ - \$0	s - so	s - so	\$ - SO \$	
Incremental OM&A (start-up, applicable for Provincial Recovery)	\$0 \$ - \$ -	\$0 \$ · \$ ·	\$0 \$ - \$ - \$0	\$ - \$ - \$0	S - S - S0	\$ - \$ - \$0	s - s - so s	
WCA 7.50%	s - s -	s · s ·	s · s ·	s · s ·	s · s ·	s · s ·	s - s - <u>s</u>	
Rate Base	s - s -	s - s -	s - s -	s - s -	s - s -	s - s -	s · s · s	
Deemed ST Debt 4%	s · s ·	s · s ·	s · s ·	s - s -	s · s ·	s · s ·	s - s - s	
eemed LT Debt 56% eemed Equity 40%	s · s ·	s · s ·	s - s -	s - s - s - s -	s · s ·	s · s · s	s - s - s s - s - s	
T Interest 2.29%	s - s -	s - s -	s - s -	s - s -	s - s -	s - s -	s - s - s	
T Interest 4.12% OE 9.00%	s · s ·	s · s ·	s · s ·	s - s -	s · s ·	s - s -	s - s - s	
Cost of Capital Total	\$. \$.	\$. \$.	\$. \$.	\$. \$.	\$. \$.	\$. \$.		
MSA	s · s ·	s · s ·	s - s -	s · s ·	s · s ·	s · s ·	s - s - s	
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evenue Requirement	s · s ·	s · s ·	\$. \$.	\$. \$.	s · s ·	s · s ·	\$ - \$ - \$	
venue Requirement	3 - 5 -	5 . 5 .	\$. \$.	\$ - \$ -	3 - 5 -	3 · 3 ·	<u> </u>	
ovincial Rate Protection	\$.	\$.	\$.	-	<u>s .</u>	<u>s</u> .	-	
JVIII CHIEF PIOTECTION	\$.	<u>\$.</u>	<u>s</u>	\$.	\$.	3 .	\$ -	
onthly Amount Paid by IESO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$.	
ste 1: The difference between the actual costs of approved eligible	e investments and revenue received from the IESO sl	ould be recorded in a variance account. The Board may provi	de					
igulatory accounting guidance regarding a variance account either	in an individual proceeding or on a generic basis.							
ote 2: For the 2016 Test Year, Costs and Revenues of the Direct	senetit are to be included in the test year applicant Ka	te Base and Revenues.						
ILs Calculation								
	2014 Direct Benefit Provincial	2015 Direct Benefit Provincial	2016 Direct Benefit Provincial	2017 Direct Benefit Provincial	2018 Test Year Direct Benefit Provincial	2019 Direct Benefit Provincial	2020 Direct Benefit Provincial Di	irect Be
come Tax	Direct Benefit Provincial	Direct Benefit Provincial	Direct Benefit Provincial	Direct denent Provincial	Direct Benefit Provincial	Direct penerit Provincial	Direct Benefit Provincial Di Total	rect Br
t Income - ROE on Rate Base	s - s -	s - s -	s - s -	s - s -	s - s -	s - s -	s - s - s	
mortization (6% DB and 94% P)	s · s ·	s · s ·	s - s -	s - s -	s - s - s - s -	s · s ·	s - s - s	
CA (6% DB and 94% P) axable income	s · s ·	s · s ·	<u>s - s - </u>	\$ · \$ · .	s · s ·	s · s ·	<u>s - s - </u> <u>s</u>	-
	-				· · ·			
x Rate (to be entered)								
come Taxes Payable	s · s ·	s · s ·	s - s -	\$ - \$ -	s · s ·	s · s ·	\$ - \$ - \$	
ross Up							· · · · · · · · · · · · · · · · · · ·	
come Taxes Payable rossed Up PILs	s · s ·	<u>s · s · </u>	<u> </u>	\$ - \$ - \$ - \$	s · s ·	\$ · \$ ·	\$ · \$ · \$	
rossed up PILS		<u> </u>	<u> </u>	<u> </u>	<u> </u>	• • • •	<u>, , , , , , , , , , , , , , , , , , , </u>	_
	2014 2015			_				
		2016 2017 2018	2019 2020 2021 2022					
of Fixed Assets	2014 2013							
let Fixed Assets Enter applicable amortization in years:	25							
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pering Gross Flued Assets jooring Accumulated Ameritzation jurner Year Ameritzation (before additions)	\$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$					
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Enter applicable amortization in years: pening Gross Fased Assets ross Capital Addition toming Gross Fased Assets george Addition toming Gross Fased Assets george Accondated Amortization unrer Vera Amortization george Accondated Amortization pening North Fased Assets College F	25	\$. \$. \$. \$ \$. \$. \$. \$ \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	· · · · · · · · · · · · · · · · · · ·				
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Error applicable amortization in years: Sering Otiosa Fixed Assess osa Capital Additiona Group Gross Fixed Assess certing Accommised Amortization reser Vera Amortization perest Vera Amortization perest Vera Amortization perest Vera Amortization certing Nacromised Amortization certing Nacromised Amortization certing Nacromised Amortization certing Nacromised Amortization Contrig Nacromised Amortization Contrig Nacromised Amortization Contrig Nacromised Amortization Contrig Nacromised Amortization Contrig Nacromised Amortization Contrig Nacromised Amortization Contrig Nacromised Amortization Contrig Nacromised Amortization Contrig Nacromised Amortization Contrig Nacromised Amortization Contrigue Nacromised Amortization	25 \$ \$ \$ \$ \$ \$ \$ \$ \$	\$. \$. \$. \$ \$. \$. \$. \$. \$ \$. \$.	. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	· · · · · · · · · · · · · · · · · · ·				

Appendix 2-FC

Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Expansion Investments

This also an exclusion for disclosurity-oricid shares of its investments entered in Part II of Approach 2.F.A.

Enter usuals in prime about cells: Vision contrapp, does preventing, entered reast. Wish, to alrea, provintion period, CCA Class and percentage.

For historical investments, enter these weakbles for your last cost of berefee test years. For 2016 and beyond, enter variables as in the application.

Real Redicts are not collicitated for the Test Years in these assets and costs an elización yell distributor's rate bed undistributor's rate bed.

Nel Tiesd Assets (average) Incremental CMAA (onegoing, NA for Provincial Recovery) Incremental CMAA (stating, applicable for Provincial Recovery) WCA Rate Base	\$0 \$ - \$0	83% Total 17% 83% S S S S S	\$0 \$ - \$0 \$ -	Total 17% 83% Total 17% . \$. \$. \$. \$. \$. \$. \$. \$. \$	efit Provincial Direct Benefit Provincial
Deemed ST Debt	\$. \$. \$. \$. \$. \$. \$. \$. \$. \$.	\$ - \$ - \$ -		. \$. \$. \$	· \$ · \$ · \$ · \$ · \$ · \$ · \$ · \$ · \$ · \$
ST Interest 2.29% LT Interest 4.12% ROE 9.00% Cost of Capital Total	\$. \$. \$. \$. \$. \$. \$. \$. \$. \$.		\$. \$. \$. \$. \$. \$. \$. \$. \$. \$.	· \$ · \$ · \$. \$. \$. \$
OMBA Amortization Grossed-up PILs	s · s · s · s ·	\$. \$. \$. \$. \$ \$. \$. \$. \$. \$			· \$ · \$ · \$ · \$ · \$ · \$ · \$ · \$ · \$ · \$
Revenue Requirement	\$ - \$ - \$ - \$ -	\$ - \$ -	\$ - \$ - \$	· \$ · \$ · \$	\$. \$.
Provincial Rate Protection	\$.	\$ -	\$ · \$	<u>\$</u>	\$.
Monthly Amount Paid by IESO		\$.	\$.	\$.	\$.
Note 1: The difference between the actual costs of approved eligible investments and revenue reor regulatory accounting quidance regarding a variance account either in an individual proceeding or or Note 2: For the 2016 Test Year, Costs and Revenues of the Direct Benefit are to be included in the	on a generic basis.				
PILs Calculation	2014 2015	2016 2017	2018 Test Year 2019	2020	2021 2022
Income Tax	Direct Benefit Provincial Direct Benefit Provincial Direct Benefit	it Provincial Direct Benefit Provincial	Direct Benefit Provincial Direct Benefit Provincia	al Direct Benefit Provincial Direct Benefit Total Total	ofit Provincial Direct Benefit Provincial Total
Net Income - ROE on Rate Base Amoritzation (17% DB and 83% P) CCA (17% DB and 83% P) Taxable Income	\$. \$. \$. \$. \$. \$. \$. \$. \$. \$.		\$. \$. \$. \$. \$. \$. \$. \$. \$. \$.		. \$. \$. \$
Tax Rate (to be entered)					
Income Taxes Payable Gross Up Income Taxes Payable Grossed Up PLs		\$ · \$ · \$ · \$ · \$ · \$ · \$ · \$ · \$ · \$ ·	\$ · \$ · \$ \$ · \$ · \$ \$ · \$ · \$. S . S . S S	· \$ · \$ · \$ ·
Net Fixed Assets Enter applicable amortization in years: 25	2011 2012 2013 2014 2015 2016 2017 2018	2019			
Opening Gross Fixed Assets Gross Capital Additions Closing Gross Fixed Assets		\$			
Opening Accumulated Amortization Current Year Amortization (before additions) Additions (half year) Closing Accumulated Amortization	\$. \$. \$. \$. \$. \$. \$. \$. \$. \$.	\$. \$. \$.			
Opening Net Fixed Assets Closing Net Fixed Assets Average Net Fixed Assets		\$. \$.			
UCC for PILs Calculation	2014 2014 2014 2014 2015 2016 2017 2018	2019			
Opening LICC Spring Apparets 2 FAN Line Ap	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	\$ \$			

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Appendix 2-G Service Reliability and Quality Indicators 2012 - 2017

Service Reliability

Index	Including outages caused by loss of supply							Excluding outages caused by loss of supply						Excluding Maj			
ilidex	2012	2013	2014	2015	2016	2017	2012	2013	2014	2015	2016	2017	2012	2013	2014		
SAIDI	1.650	2.650	1.190	3.350	2.530	1.960	1.650	2.480	1.190	3.350	2.460	1.960	1.650	1.420	1.190		
SAIFI	2.170	3.530	1.210	1.840	2.210	1.610	2.170	2.670	1.210	1.840	2.110	1.610	2.170	1.780	1.210		

5 Year Historical Average

SAIDI	7	1	\mathbb{Z}	\mathbb{Z}	Z	7,	//	7	Z	\overline{Z}	\overline{Z}	Z	Z	Z	Z	4	2	.274	1	\mathbb{Z}	Z	Z	7,	7	7		7	7	\overline{Z}	\angle	7,	7	7	1	2	.226	7	7	7	7	7	7	7	Z	Z	//	7,	7	7	7	Τ	1.424	l
SAIFI	7	Z	Z	7	7	/	7	7	Z	Z	Z	Z	Z	Z	\overline{Z}	1	2	.192	2	Z	7	7	//	7	Z	Z	Z	Z	Ζ,	7	7	Z	Z	I	2	.000	7	Z	Z	Z	Z	Z,	Ζ,	7	7	7	7	\mathbb{Z}	\mathbf{Z}	Z	7	1.520	ı

SAIDI = System Average Interruption Duration Index

SAIFI = System Average Interruption Frequency Index

Service Quality

Indicator	OEB Minimum Standard	2012	2013	2014	2015	2016	2017
Low Voltage Connections	90.0%	95.8%	96.5%	93.0%	97.2%	98.9%	96.7%
High Voltage Connections	90.0%	95.8%	100.0%	100.0%	98.3%	100.0%	100.0%
Appointment Scheduling	90.0%	98.5%	97.6%	86.7%	92.0%	98.5%	91.1%
Appointments Met	90.0%	98.4%	97.1%	95.4%	97.4%	98.3%	97.6%
Rescheduling a Missed Appointment	100.0%	100.0%	100.0%	96.0%	60.0%	100.0%	100.0%
Telephone Accessibility	65.0%	74.6%	80.9%	81.9%	82.3%	81.3%	79.9%
Telephone Call Abandon Rate	10.0%	3.7%	2.1%	1.8%	1.6%	1.5%	3.1%
Written Response to Enquires	80.0%	97.6%	98.5%	98.4%	97.3%	99.2%	99.3%
Emergency Urban Response	80.0%	83.8%	95.6%	87.5%	98.4%	89.8%	86.6%
Emergency Rural Response	80.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reconnection Performance Standard	85.0%	97.7%	100.0%	100.0%	100.0%	100.0%	99.7%

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Appendix 2-H Other Operating Revenue

USoA#	USoA Description	2	013 Actual ²	2	014 Actual ²	2	015 Actual ²	2	016 Actual ²	2	2017 Actual		Test Year
			2013		2014		2015		2016		2017		2018
	Reporting Basis		CGAAP		MIFRS		MIFRS		MIFRS		MIFRS		MIFRS
4080-2	SSS Revenue	\$	119,697	\$	119,614	\$	121,349	\$	118,839	\$	127,859	\$	105,000
4082	Retail Services Revenue	\$	29,639	\$	28,305	\$	27,321	\$	23,850	\$	18,458	\$	23,500
4084	STR Revenues	\$	470	\$	408	\$	360	\$	275	\$	126	\$	300
4210	Rent from Electric Property	\$	2,662,462	\$	1,609,979	\$	1,628,387	\$	1,731,777	\$	1,708,952	\$	1,719,261
4225	Late Payment Charges	\$	245,293	\$	270,758	\$	246,557	\$	177,225	\$	244,224	\$	259,000
4235	Miscellaneous Service Revenues	\$	247,215	\$	238,812	\$	291,424	\$	316,019	\$	218,201	\$	170,100
4245	Government & Other Assistance	\$	-	\$	13,072	\$	31,829	\$	43,142	\$	62,979	\$	79,297
4305	Regulatory Debits	\$	43,830	\$	-	\$	-	\$	-	\$	-	\$	-
4325	Revenues from Merchandise	\$	213,339	\$	83,547	\$	80,941	\$	229,685	\$	111,201	\$	80,000
4330	Costs & Expenses of Merchandising	-\$	7,548	-\$	8,212	-\$	12,050	\$	2,507	\$	18,760	-\$	7,500
4360	Loss on Disposition of Utility and Other Property	-\$	110,632	\$	-	\$	-	\$	-	\$	-	\$	-
4375	Revenues of Non-Utility Operations	\$	1,381,145	\$	1,779,725	\$	1,110,897	69	766,822	69	1,822,767	\$	1,537,447
4380	Expenses of Non-Utility Operations	-\$	1,381,145	-\$	1,958,374	-\$	858,672	\$	762,273	\$	1,822,767	-\$	1,537,447
4390	Miscellaneous Non-Operating Income	\$	46,721	\$	21,014	\$	35,229	69	19,338	69	25,859	\$	20,000
4405	Interest and Dividend Income	\$	41,984	\$	7,555	\$	26,460	\$	33,313	\$	22,622	\$	20,000
Specific Se	rvice Charges	\$	247,215	\$	238,812	\$	291,424	\$	316,019	\$	218,201	\$	170,100
Late Payme	nt Charges	\$	245,293	\$	270,758	\$	246,557	\$	177,225	\$	244,224	\$	259,000
Other Opera	ating Revenues	\$	2,812,268	\$	1,758,306	\$	1,777,417	\$	1,874,741	\$	1,855,395	\$	1,848,061
Other Incon	ne or Deductions	\$	227,694	-\$	74,745	\$	382,805	\$	284,378	\$	140,922	\$	112,500
Total	_	\$	3,532,470	\$	2,193,131	\$	2,698,203	\$	2,652,363	\$	2,458,742	\$	2,389,661

 Description
 Account(s)

 Specific Service Charges:
 4235

 Late Payment Charges:
 4225

Other Distribution Revenues: 4080, 4082, 4084, 4090, 4205, 4210, 4215, 4220, 4240, 4245

Other Income and Expenses: 4305, 4310, 4315, 4320, 4325, 4330, 4335, 4340, 4345, 4350, 4355, 4360, 4365, 4370, 4375, 4380,

4385, 4390, 4395, 4398, 4405, 4415

Note: Add all applicable accounts listed above to the table and include all relevant information.

Account Breakdown Details

For each "Other Operating Revenue" and "Other Income or Deductions" Account, a detailed breakdown of the account components is required. See the example below for Account 4405, Interest and Dividend Income.

Account 4405 - Interest and Dividend Income

	2013	Actual ²	20	014 Actual ²	2	2015 Actual ²	2	016 Actual ²	2	017 Actual		Test Year
								2016		2017		2018
Reporting Basis	C	GAAP		MIFRS		MIFRS		MIFRS		MIFRS		MIFRS
Short-term Investment Interest												
Bank Deposit Interest												
Miscellaneous Interest Revenue	-\$	41,984	-\$	7,555	-\$	26,460	-\$	33,313	-\$	20,500	-\$	20,000
etc. ¹												
Total	-\$	41,984	-\$	7,555	-\$	26,460	-\$	33,313	-\$	20,500	-\$	20,000

Notes:

- 1 List and specify any other interest revenue.
- 2 In the transition year to IFRS, the applicant is to present information in both MIFRS and CGAAP. For the typical applicant that adopted IFRS on January 1, 2015, 2014 must be presented in both a CGAAP and MIFRS basis.

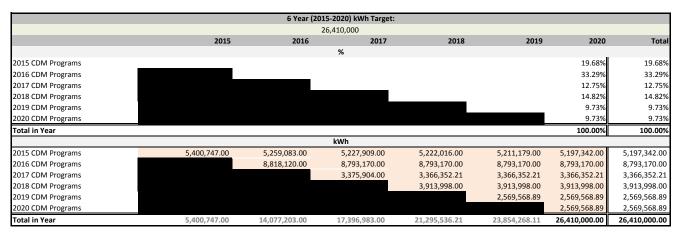
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Appendix 2-I Load Forecast CDM Adjustment Work Form (2018)

Appendix 2-I was initially developed to help determine what would be the amount of CDM savings needed in each year to cumulatively achieve the four year 2011-2014 CDM target. This then 2018 is the fourth year of the six-year (2015-2020) Conservation First program. Final results for the 2011-14 program were issued in the fall of 2015, and the program is completed, although in some The new six year (2015-2020) CDM program works in a slightly different manner to the previous 2011-2014 CDM program. Distributors will offer programs each year that, over the six years (from

2015-2020 CDM Program - 2018 fourth year of the current CDM plan

For the first year of the new 2015-2020 CDM plan, it is assumed that each year's program will achieve an equal amount of new CDM savings. This results in each year's program being about 1/6



Note: The default formulae in the above table assume that the 2015-2020 kWh CDM target is achieved through persistence of CDM savings to the end of 2020. The distributor should enter

Determination of 2018 Load Forecast Adjustment

The Board determined that the "net" number should be used in its Decision and Order with respect to Centre Wellington Hydro Ltd.'s 2013 Cost of Service rates (EB-2012-0113). This approach has From each of the 2006-2010 CDM Final Report, and the 2011 to 2016 CDM Final Reports, issued by the OPA/IESO for the distributor, the distributor should input the "gross" and "net" results of the

	Net-to-Gross Conversi	ion		
Is CDM adjustment being done on a "net" or "gross" basis?				net
				"Net-to-Gross"
	"Gross"	"Net"	Difference	Conversion Factor
Persistence of Historical CDM programs to 2015	kWh	kWh	kWh	('g')
2006-2010 CDM programs				0
2011 CDM program				0
2012 CDM program				0
2013 CDM program				0
2014 CDM program				0
2015 CDM program				0
2016 CDM program				0
2006 to 2016 OPA CDM programs: Persistence to 2018.	-	-	-	0.00%

The default values below represent the factor used for how each year's CDM program is factored into the manual CDM adjustment. Distributors can choose alternative weights of "0", "0.5" or "1"

These factors do not mean that CDM programs are excluded, but the assumption that impacts of previous year CDM programs are already implicitly reflected in the actual data for historical years

Weight Factor for Inclusion in CDM Adjustment to 2018 Load Forecast

	2015	2016	2017	2018	2019	2020	
Weight Factor for each year's CDM program impact on 2018 load forecast	0		1	0.5	0	0	Distributor can select "0", "0.5", or "1" from drop- down list

|--|

2015-2020 LRAMVA and 2018 CDM adjustment to Load Forecast

One manual adjustment for CDM impacts to the 2018 load forecast is made. There is a different but related threshold amount that is used for the 2018 LRAMVA amount for Account 1568.

The amount used for the CDM threshold of the LRAMVA is the kWh that will be used to determine the base amount for the LRAMVA balance for 2018, for assessing performance against the six-year target.

If used to determine the manual CDM adjustment for the system purchased kWh, the proposed loss factor should correspond with the proposed total loss factor calculated in Appendix 2-R.

The Manual Adjustment for the 2018 Load Forecast is the amount manually subtracted from the system-wide load forecast (either based on a purchased or billed basis) derived from the base forecast from historical data. If the distributor has developed their load forecast on a system purchased basis, then the manual adjustment should be on a system purchased basis, including the adjustment for losses. If the load forecast has been developed on a billed basis, either on a system basis or on a class-specific basis, the manual adjustment should be on a billed basis, excluding

The distributor should determine the allocation of the savings to all customer classes in a reasonable manner (e.g. taking into account what programs and what IESO-measured impacts were directed at specific customer classes), for both the LRAMVA and for the load forecast adjustment.

	2015	2016	2017	2018	2019	2020	Total for 2018
Amount used for CDM threshold for LRAMVA (2018)			3,366,352	3,913,998			7,280,350
Manual Adjustment for 2018 Load Forecast (billed basis)	-	-	3,366,352	1,956,999			5,323,35
Manual Adjustment for 2018 LDC- only CDM programs (billed basis)							
Total Manual Forecast to Load Forecast	-	-	3,366,352	1,956,999			5,323,351
Proposed Loss Factor (TLF) Manual Adjustment for 2018 Load	4.8100%	Format: X.XX%					
Forecast (system purchased basis)	-	-	3,528,274	2,051,131			5,579,40

Manual adjustment uses "gross" versus "net" (i.e. numbers multiplied by (1 + g). The Weight factor is also used to calculate the impact of each year's program on the CDM adjustment to the 2018

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Appendix 2-IA Instructions on Customer, Connections, Load Forecast and Revenues Data and Analysis

This sheet requires no inputs, but serves as a summary of the hiostorical and forecasted data to be provided with respect to:

- Customers and connections
- Consumption (kWh)
- Demand (kW or kCA) for applicable demand-billed customer classes
- Revenues

The spreadsheet summarizes the data provided and the analyses (variance or year-over-year) that are required. Data are required to be provided on a customer class level. Consumption (kWh) must also be provided on a total distribution system level.

Appendix 2-IB (formerly 2-IA) is the appendix spreadsheet that the distributor populates, and the spreadsheet is laid out for inputting the necessary data. The spreadsheet also calculates necessary statistics such as average consumption per customer/connection per year, and variances and % annual changes, as necessary.

The distributor is required to provide suitable documentation in Exhibit 3 of its Application, in accordance with section 2.3.2 of Chaoter 2 of the Filing Requirements. This would include explanations for material variations or of trends in the data.

The distributor is also required to input its test year customer/connection and load forecast in Sheet 10 - Load Forecast of the Revenue Requirement Work Form. This sheet should also be updated to reflect changes in the load forecast made through the stages of processing of the rates application.

The applicant must demonstrate the historical accuracy of its load forecast approach for at least the past 5 years. Such analysis will cover both customer/connections and consumption (kWh) and demand (kW or kVA) by providing the following, as shown in the following table:

	Calendar Year	Custome	rs / Connections	Cons	sumption (kWh) ⁽³⁾	De	emand (kW c	or kVA)	Re	venues
	(for 2018 Cost of Service)			Weather-actual	Weather-normalized	Weather- actual	Weath	er-normalized	Weather- actual	Weather- normalized
Historical	2012	Actual		Actual	Actual (1)	Actual	Actual (1)		Actual	
Historical	2013	Actual	Board-approved (2)	Actual	Actual (1) Board-approved (2)	Actual	Actual (1)	Board-approved (2)	Actual	
Historical	2014	Actual		Actual	Actual (1)	Actual	Actual (1)		Actual	
Historical	2015	Actual		Actual	Actual (1)	Actual	Actual (1)		Actual	
Historical	2016	Actual		Actual	Actual (1)	Actual	Actual (1)		Actual	
Bridge Year (Forecast)	2017	Forecast			Forecast		Forecast			Forecast
Test Year (Forecast)	2018	Forecast			Forecast		Forecast			Forecast

Notes:

- "Weather-normalized actuals" are estimated by replacing the actual weather-related values (typically Heating Degree Days (HDD) and Cooling Degree Days (CDD)) by the "typical" or "weather-normalized" values. These "weather-normalized HDD and CDD values would be the same as used to estimate the Bridge Year and Test Year forecasts.
- For 2017 Cost of Service rebasers, the typical situation is that 2013 would have been the most recent cost of service rebasing application. If the most recent rebasing application was for a rate year other than 2013, that year should be used. An applicant must provide historical information back to the greater of: a) at least five (5) historical actual years; or b) to its last cost of service application.
- Consumption must be provided on a total distribution system basis as well as at a customer class level.
- Revenues exclude commodity charges.

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Appendix 2-IB Customer, Connections, Load Forecast and Revenues Data and Analysis

This sheet requires no inputs, but serves as a summary of the hiostorical and forecasted data to be provided with respect to:

- 1) Customers and connections
- 2) Consumption (kWh)
- 3) Demand (kW or kCA) for applicable demand-billed customer classes
- 4) Revenues

The spreadsheet summarizes the data provided and the analyses (variance or year-over-year) that are required. Data are required to be provided on a customer class level. Consumption (kWh) must also be provided on a total distribution system level.

Appendix 2-IB (formerly 2-IA) is the appendix spreadsheet that the distributor populates, and the spreadsheet is laid out for inputting the necessary data. The spreadsheet also calculates necessary statistics such as average consumption per customer/connection per year, and variances and % annual changes, as necessary.

The distributor is required to provide suitable documentation in Exhibit 3 of its Application, in accordance with section 2.3.2 of Chaoter 2 of the Filing Requirements. This would include explanations for material variations or of trends in the data.

The distributor is also required to input its test year customer/connection and load forecast in Sheet 10 - Load Forecast of the Revenue Requirement Work Form. This sheet should also be updated to reflect changes in the load forecast made through the stages of processing of the rates application.

The applicant must demonstrate the historical accuracy of its load forecast approach for at least the past 5 years. Such analysis will cover both customer/connections and consumption (kWh) and demand (kW or kVA) by providing the following, as shown in the following table:

This sheet is to be filled in accordance with the instructions documented in section 2.3.2 of Chapter 2 of the Filing Requirements for Distribution Rate Applications, in terms of one set of tables per customer class.

Color coding for Cells:	Data input	Drop-down List
	No data entry required	Blank or calculated value

Distribution System (Total)

	Calendar Year	Consumption (kWh) (3)							
	(for 2018 Cost of Service		Actual (Weather actual)	Weather- normalized		Weather- normalized			
Historical	2012	Actual	676,765,709	707,741,276					
Historical	2013	Actual	688,244,167	697,659,347	Board-approved	703,408,249			
Historical	2014	Actual	701,843,127	672,878,061					
Historical	2015	Actual	669,387,526	657,546,061					
Historical	2016	Actual	636,876,244	641,977,623					
Bridge Year	2017	Actual	622,542,513	629,421,608					
Test Year	2018	Forecast		629,144,064					

Variance Analysis	Year	r Year-over-year		Versus Board- approved
	2012			
	2013	1.7%	-1.4%	
	2014	2.0%	-3.6%	
	2015	-4.6%	-2.3%	
	2016	-4.9%	-2.4%	
	2017	-2.3%	-2.0%	
	2018		0.0%	-10.6%
	Geometric Mean	-2.0%	-2.3%	-2.8%

Customer Class Analysis (one for each Customer Class, excluding MicroFIT and Standby)

1 Customer Class: Residential

Is the customer class billed on consumption (kWh) or demand (kW or kVA)?

kWh

	Calendar Year		Customers				Consumption (kV	Vh) ⁽³⁾	Consumption (kWh) per Customer				
	(for 2018 Cost of Service					Actual (Weather actual)	Weather- normalized		Weather- normalized		Actual (Weather actual)	Weather- normalized	Weather- normalized
Historical	2012	Actual	29,327		Actual	316,127,645	330,596,807			Actual	10,779	11,273	
Historical	2013	Actual	29,504 Board-approved	29,271	Actual	324,185,392	328,620,248	Board-approved	3,430,561,449	Actual	10,988	11,138 Board-approved	117,200
Historical	2014	Actual	29,514		Actual	334,950,383	321,126,981			Actual	11,349	10,880	
Historical	2015	Actual	29,566		Actual	310,458,240	304,966,234			Actual	10,501	10,315	
Historical	2016	Actual	29,620		Actual	288,746,486	291,059,345			Actual	9,748	9,826	
Bridge Year	2017	Actual	29,729		Actual	282,820,547	285,945,714			Actual	9,513	9,618	
Test Year	2018	Forecast	29,816		Forecast		287,663,507			Forecast	-	9,648	

Variance Analysis	Year	Test Year ar Year-over-year Versus Board- approved		Year	Year-	over-year	Test Year Versus Board-approved	Year	Year-ove	er-year	Test Year Versus Board- approved
	2012			2012				2012			
	2013	0.6%		2013	2.5%	-0.6%		2013	1.9%	-1.2%	
	2014	0.0%		2014	3.3%	-2.3%		2014	3.3%	-2.3%	
	2015	0.2%		2015	-7.3%	-5.0%		2015	-7.5%	-5.2%	
	2016	0.2%		2016	-7.0%	-4.6%		2016	-7.2%	-4.7%	
	2017	0.4%		2017	-2.1%	-1.8%		2017	-2.4%	-2.1%	
	2018	0.3%	1.9%	2018		0.6%	-91.6%	2018		0.3%	-91.8%
	Geometric Mean	0.3%	0.5%	Geometric Mean	-3.0%	-2.7%	-46.2%	Geometric Mean	-3.3%	-3.1%	-46.4%

	Calendar Year		R	evenues	
	(for 2018 Cost of Service				
Historical	2012	Actual	\$ 7,893,411		
Historical	2013	Actual	\$ 8,383,231	Board-approved	\$ 9,069,512
Historical	2014	Actual	\$ 9,058,873		
Historical	2015	Actual	\$ 8,805,836		
Historical	2016	Actual	\$ 8,499,404		
Bridge Year (Foreca	2017	Actual	\$ 9,399,841		
Test Year (Forecast	2018	Forecast	\$ 11,487,469		

Variance Analysis	Year	Year-over-year	Test Year Versus Board- approved
	2012		
	2013	6.2%	
	2014	8.1%	
	2015	-2.8%	
	2016	-3.5%	
	2017	10.6%	
	2018	22.2%	26.7%
	Geometric Mean	7.8%	6.1%

Is the customer class billed on consumption (kWh) or demand (kW or kVA)?

kWh

	Calendar Year		Customers				Consumption (k)	Vh) ⁽³⁾	Consumption (kWh) per Customer				
	(for 2018 Cost of Service					Actual (Weather actual)	Weather- normalized		Weather- normalized		Actual (Weather actual)	Weather- normalized	Weather- normalized
Historical	2012	Actual	3,448		Actual	97,479,014	101,940,628			Actual	28,271	29,565	
Historical	2013	Actual	3,474 Board-approv	ed 3,401	Actual	95,827,695	97,138,618	Board-approved	102,179,766	Actual	27,584	27,962 Board-approved	30,044
Historical	2014	Actual	3,464		Actual	99,153,426	95,061,364			Actual	28,624	27,443	
Historical	2015	Actual	3,431		Actual	95,701,162	94,008,208			Actual	27,893	27,400	
Historical	2016	Actual	3,414		Actual	92,174,996	92,913,318			Actual	26,999	27,215	
Bridge Year	2017	Actual	3,417		Actual	91,035,995	92,041,943			Actual	26,642	26,936	
Test Year	2018	Forecast	3,431		Forecast		92,683,979			Forecast	-	27,014	

Variance Analysis	Year	Year-over-year	Test Year Versus Board- approved	Year	Year-o	over-year	Test Year Versus Board-approved	Year	Year-over-year	Test Year Versus Board- approved
	2012			2012				2012		
	2013	0.8%		2013	-1.7%	-4.7%		2013	-2.4% -5.4%	
	2014	-0.3%		2014	3.5%	-2.1%		2014	3.8% -1.9%	
	2015	-1.0%		2015	-3.5%	-1.1%		2015	-2.6% -0.2%	
	2016	-0.5%		2016	-3.7%	-1.2%		2016	-3.2% -0.7%	
	2017	0.1%		2017	-1.2%	-0.9%		2017	-1.3% -1.0%	
	2018	0.4%	0.9%	2018		0.7%	-9.3%	2018	0.3%	-10.1%
	Geometric Mean	-0.1%	0.2%	Geometric Mean	-1.8%	-1.9%	-2.4%	Geometric Mean	-1.5% -1.8%	-2.6%

	Calendar Year		Re	evenues	
	(for 2018 Cost of Service				
Historical	2012	Actual	\$ 2,319,240		
Historical	2013	Actual	\$ 2,479,550	Board-approved	\$ 2,664,966
Historical	2014	Actual	\$ 2,662,132		
Historical	2015	Actual	\$ 2,636,671		
Historical	2016	Actual	\$ 2,537,809		
Bridge Year (Foreca	2017	Actual	\$ 2,640,479		
Test Year (Forecast	2018	Forecast	\$ 3,247,287		

Variance Analysis	Year	Year-over-year	Test Year Versus Board- approved
	2012		
	2013	6.9%	
	2014	7.4%	
	2015	-1.0%	
	2016	-3.7%	
	2017	4.0%	
	2018	23.0%	21.9%
	Geometric Mean	7.0%	5.1%

Is the customer class billed on consumption (kWh) or demand (kW or kVA)?

	Calendar Year		Customers			(Consumption (kV	Vh) ⁽³⁾	Consumption (kWh) per Customer				
	(for 2018 Cost of Service					Actual (Weather actual)	Weather- normalized		Weather- normalized		Actual (Weather actual)	Weather- normalized	Weather- normalized
Historical	2012	Actual	366		Actual	254,314,087	265,954,043			Actual	694,847	726,650	
Historical	2013	Actual	373 Board-approved	399	Actual	259,048,750	262,592,537	Board-approved	251,632,820	Actual	694,501	704,001 Board-approved	630,659
Historical	2014	Actual	370		Actual	258,807,830	248,126,831			Actual	699,481	670,613	
Historical	2015	Actual	373		Actual	254,784,565	250,277,426			Actual	683,069	670,985	
Historical	2016	Actual	361		Actual	249,955,178	251,957,319			Actual	692,397	697,943	
Bridge Year	2017	Actual	361		Actual	245,166,376	247,875,464			Actual	679,131	686,636	
Test Year	2018	Forecast	357		Forecast		245,243,826			Forecast	-	686,957	

Variance Analysis	Year	Year-over-year	Test Year Versus Board- approved	Year	Year-	over-year	Test Year Versus Board-approved	Year	Year-over-year	Test Year Versus Board- approved
	2012			2012				2012		
	2013	1.9%		2013	1.9%	-1.3%		2013	0.0% -	3.1%
	2014	-0.8%		2014	-0.1%	-5.5%		2014	0.7% -	4.7%
	2015	0.8%		2015	-1.6%	0.9%		2015	-2.3%	0.1%
	2016	-3.2%		2016	-1.9%	0.7%		2016	1.4%	4.0%
	2017	0.0%		2017	-1.9%	-1.6%		2017	-1.9% -	1.6%
	2018	-1.1%	-10.5%	2018		-1.1%	-2.5%	2018		0.0% 8.9%
	Geometric Mean	-0.5%	-2.7%	Geometric Mean	-0.6%	-1.6%	-0.6%	Geometric Mean	-0.1% -1.19	% 2.2%

	Calendar Year	Revenues							
	(for 2018 Cost of Service								
Historical	2012	Actual	\$	3,354,046					
Historical	2013	Actual	\$	3,723,727	Board-approved	\$	3,725,714		
Historical	2014	Actual	\$	3,753,660					
Historical	2015	Actual	\$	4,011,125					
Historical	2016	Actual	\$	3,820,758					
Bridge Year (Foreca	2017	Actual	\$	3,797,584					
Test Year (Forecast	2018	Forecast	\$	4,670,305					

	Demand (kW)								
	Actual (Weather actual)	Weather- normalized		Weather- normalized					
Actual	627,836	656,572							
Actual	656,137	665,113	Board-approved	628,286					
Actual	634,289	608,112							
Actual	711,311	698,728							
Actual	622,066	627,049							
Actual	610,764	617,513							
Forecast		616,309							

	Dem	and (kW) per	Customer	
	Actual (Weather actual)	Weather- normalized		Weather- normalized
Actual	0.1871876	0.19575521		
Actual	0.1762044	0.17861485	Board-approved	0.168635059
Actual	0.1689788	0.16200505		
Actual	0.1773345	0.17419749		
Actual	0.1628122	0.16411632		
Actual	0.1608296	0.16260679		
Forecast	0	0.13196333		

Variance Analysis	Year	Year-over-year	Test Year Versus Board- approved
	2012		
	2013	11.0%	
	2014	0.8%	
	2015	6.9%	
	2016	-4.7%	
	2017	-0.6%	
	2018	23.0%	25.4%
	Geometric Mean	6.8%	5.8%

Year	Year-o	ver-year	Test Year Versus Board-approved	Year	Year-ove	er-year	Test Year Versus Board- approved
2012				2012			
2013	4.5%	1.3%		2013	-5.9%	-8.8%	
2014	-3.3%	-8.6%		2014	-4.1%	-9.3%	
2015	12.1%	14.9%		2015	4.9%	7.5%	
2016	-12.5%	-10.3%		2016	-8.2%	-5.8%	
2017	-1.8%	-1.5%		2017	-1.2%	-0.9%	
2018		-0.2%	-1.9%	2018		-18.8%	-21.7%
Geometric	0.00/	4.00/		Geometric		7.00/	
Mean	-0.3%	-1.3%	-0.5%	Mean	-4.5%	-7.6%	-5.9%

Is the customer class billed on consumption (kWh) or demand (kW or kVA)?

	Calendar Year		Customers			Consumption (kWh) (3)					Consumption (kWh) per Customer			
	(for 2018 Cost of Service					Actual (Weather actual)	Weather- normalized		Weather- normalized		Actual (Weather actual)	Weather- normalized	Weather- normalized	
Historical	2012	Actual	8,846		Actual	7,736,459	8,090,557			Actual	875	915		
Historical	2013	Actual	8,846 Board-approved	8,904	Actual	8,087,592	8,198,230	Board-approved	7,907,160	Actual	914	927 Board-approved	888	
Historical	2014	Actual	8,846		Actual	7,812,115	7,489,709			Actual	883	847		
Historical	2015	Actual	8,839		Actual	7,295,612	7,166,553			Actual	825	811		
Historical	2016	Actual	8,872		Actual	4,869,277	4,908,280			Actual	549	553		
Bridge Year	2017	Actual	8,070		Actual	2,398,221	2,424,721			Actual	297	300		
Test Year	2018	Forecast	8,070		Forecast		2,398,221			Forecast	-	297		

Variance Analysis	Year	Year-over-year	Test Year Versus Board- approved	Year	Year-o	ver-year	Test Year Versus Board-approved	Year	Year-over	-year	Test Year Versus Board- approved
	2012			2012				2012			
	2013	0.0%		2013	4.5%	1.3%		2013	4.5%	1.3%	
	2014	0.0%		2014	-3.4%	-8.6%		2014	-3.4%	-8.6%	
	2015	-0.1%		2015	-6.6%	-4.3%		2015	-6.5%	-4.2%	
	2016	0.4%		2016	-33.3%	-31.5%		2016	-33.5%	-31.8%	
	2017	-9.0%		2017	-50.7%	-50.6%		2017	-45.9%	-45.7%	
	2018	0.0%	-9.4%	2018		-1.1%	-69.7%	2018		-1.1%	-66.5%
	Geometric Mean	-1.8%	-2.4%	Geometric Mean	-14.3%	-21.6%	-25.8%	Geometric Mean	-14.4%	-20.1%	-23.9%

	Calendar Year (for 2018 Cost of Service	Revenues							
Historical	2012		Actual	\$	597,513				
Historical	2013		Actual	\$	663,166	Board-approved	\$	720,198	
Historical	2014		Actual	\$	702,906				
Historical	2015		Actual	\$	727,781				
Historical	2016		Actual	\$	577,771				
Bridge Year (Foreca	2017		Actual	\$	456,676				
Test Year (Forecast)	2018	F	orecast	\$	203,298				

		Demand (kW)	
	Actual (Weather actual)	Weather- normalized		Weather- normalized
Actual	21,596	22,584		
Actual	21,588	21,883	Board-approved	22,680
Actual	21,876	20,973		
Actual	21,794	21,408		
Actual	14,262	14,376		
Actual	7030	7,108		
Forecast		7,030		

	Dem	and (kW) per	Customer	
	Actual (Weather actual)	Weather- normalized		Weather- normalized
Actual	0.0361432	0.03779743		
Actual	0.0325529	0.03299826	Board-approved	0.03149134
Actual	0.0311222	0.02983781		
Actual	0.0299458	0.02941608		
Actual	0.0246845	0.02488224		
Actual	0.0153938	0.01556395		
Forecast	0	0.03457978		

Variance Analysis	Year	Year-over-year	Test Year Versus Board- approved
	2012		
	2013	11.0%	
	2014	6.0%	
	2015	3.5%	
	2016	-20.6%	
	2017	-21.0%	
	2018	-55.5%	-71.8%
	Geometric Mean	-19.4%	-27.1%

Year	Year-o	/er-year	Test Year Versus Board-approved	Year	Year-ove	er-year	Test Year Versus Board- approved
2012				2012			
2013	0.0%	-3.1%		2013	-9.9%	-12.7%	
2014	1.3%	-4.2%		2014	-4.4%	-9.6%	
2015	-0.4%	2.1%		2015	-3.8%	-1.4%	
2016	-34.6%	-32.8%		2016	-17.6%	-15.4%	
2017	-50.7%	-50.6%		2017	-37.6%	-37.4%	
2018		-1.1%	-69.0%	2018		122.2%	9.8%
Geometric	40.00/	00.00/		Geometric		4.00/	
Mean	-12.9%	-20.8%	-25.4%	Mean	-11.9%	-1.8%	2.4%

5 Customer Class: Unmetered Scattered Load

Is the customer class billed on consumption (kWh) or demand (kW or kVA)?

kWh

	Calendar Year		Customers			(Consumption (kV	Vh) ⁽³⁾			Consum	ption (kWh) per Customer	
	(for 2018 Cost of Service					Actual (Weather actual)	Weather- normalized		Weather- normalized		Actual (Weather actual)	Weather- normalized	Weather- normalized
Historical	2012	Actual	21		Actual	861,992	901,445			Actual	41,047	42,926	
Historical	2013	Actual	21 Board-approved	21	Actual	857,423	869,153	Board-approved	872,889	Actual	40,830	41,388 Board-approved	41,566
Historical	2014	Actual	21		Actual	876,024	839,870			Actual	41,715	39,994	
Historical	2015	Actual	21		Actual	912,709	896,563			Actual	43,462	42,693	
Historical	2016	Actual	21		Actual	903,251	910,486			Actual	43,012	43,356	
Bridge Year	2017	Actual	21		Actual	907,713	917,743			Actual	43,224	43,702	
Test Year	2018	Forecast	22		Forecast		944,731			Forecast	-	42,942	

Variance Analysis	Year	Year-over-year	Test Year Versus Board- approved	Year	Year-o	ver-year	Test Year Versus Board-approved	Year	Year-ove	r-year	Test Year Versus Board- approved
	2012			2012				2012			
	2013	0.0%		2013	-0.5%	-3.6%		2013	-0.5%	-3.6%	
	2014	0.0%		2014	2.2%	-3.4%		2014	2.2%	-3.4%	
	2015	0.0%		2015	4.2%	6.8%		2015	4.2%	6.8%	
	2016	0.0%		2016	-1.0%	1.6%		2016	-1.0%	1.6%	
	2017	0.0%		2017	0.5%	0.8%		2017	0.5%	0.8%	
	2018	4.8%	4.8%	2018		2.9%	8.2%	2018		-1.7%	3.3%
	Geometric Mean	0.9%	1.2%	Geometric Mean	1.6%	0.9%	2.0%	Geometric Mean	1.6%	0.0%	0.8%

	Calendar Year		Re	evenues	
	(for 2018 Cost of Service				
Historical	2012	Actual	\$ 17,125		
Historical	2013	Actual	\$ 27,443	Board-approved	\$ 29,206
Historical	2014	Actual	\$ 29,446		
Historical	2015	Actual	\$ 30,919		
Historical	2016	Actual	\$ 30,762		
Bridge Year (Foreca	2017	Actual	\$ 31,815		
Test Year (Forecast	2018	Forecast	\$ 47,454		

Variance Analysis	Year	Year-over-year	Test Year Versus Board- approved
	2012		
	2013	60.3%	
	2014	7.3%	
	2015	5.0%	
	2016	-0.5%	
	2017	3.4%	
	2018	49.2%	62.5%
	Geometric Mean	22.6%	12.9%

6 Customer Class: Sentinel

Is the customer class billed on consumption (kWh) or demand (kW or kVA)?

	Calendar Year		Cus	stomers				Consumption (kV	Vh) ⁽³⁾			Consun	nption (kWh) per Custom	er
	(for 2018 Cost of Service						Actual (Weather actual)	Weather- normalized		Weather- normalized		Actual (Weather actual)	Weather- normalized	Weather- normalized
Historical	2012	Actual	392			Actual	246,512	257,795			Actual	629	658	
Historical	2013	Actual	374	Board-approved	387	Actual	237,315	240,561	Board-approved	254,165	Actual	635	643 Board-appr	oved 657
Historical	2014	Actual	362			Actual	243,349	233,306			Actual	672	644	
Historical	2015	Actual	360			Actual	235,238	231,077			Actual	653	642	
Historical	2016	Actual	362			Actual	227,056	228,875			Actual	627	632	
Bridge Year	2017	Actual	361			Actual	213,661	216,022			Actual	592	598	
Test Year	2018	Forecast	354			Forecast		209,800			Forecast	-	593	

Variance Analysis	Year	Year-over-year	Test Year Versus Board- approved	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year	Test Year Versus Board- approved
	2012 2013 2014 2015	-4.6% -3.2% -0.6%		2012 2013 2014 2015	-3.7% -6.7% 2.5% -3.0% -3.3% -1.0%		2012 2013 2014 2015	0.9% -2.2% 5.9% 0.2% -2.8% -0.4%	

	2016 2017 2018 Geometric Mean	0.6% -0.3% -1.9% -2.0%	-8.5% -2.2%	2016 2017 2018 Geometric Mean	-3.5% -5.9% -2.7%	-1.0% -5.6% -2.9% -4.0%		7.5% 4.7%	2016 2017 2018 Geometric Mean	-4.0% -5.6% -0.1%	-1.5% -5.4% -1.0% -2.1%		-9.8 -2.5
Historical Historical Historical Historical Historical Bridge Year (Forecas Test Year (Forecast	Calendar Year (for 2018 Cost of Service 2012 2013 2014 2015 2016 2017 2018	Actual \$ 28,210 Actual \$ 28,613 Board-approved Actual \$ 31,255 Actual \$ 28,967 Actual \$ 29,440 Actual \$ 29,796 Forecast \$ 35,771	\$ 31,753	Actual Actual Actual Actual Actual Forecast	Actual (Weather actual) 687 660 676 752 630 619	Demand (kW Weather- normalized 718 669 648 739 635 626 593	Weather- normalized Board-approved	710	Actual Actual Actual Actual Actual Actual Forecast	Dem. Actual (Weather actual) 0.024353 0.0230664 0.0216285 0.0259606 0.0213995 0.0207746	weather- normalized 0.02546762 0.02338199 0.02073593 0.02550133 0.02157087 0.02100416 0.01657767		Weather- normalized
Variance Analysis Customer Class:	Year 2012 2013 2014 2015 2016 2017 2018 Geometric Mean	Year-over-year 9.2% -7.3% 1.6% 1.2% 20.1% 4.9% Is the customer of	Test Year Versus Board- approved 12.7% 3.0%	Year 2012 2013 2014 2015 2016 2017 2018 Geometric Mean	-3.9% 2.4% 11.2% -16.2% -1.7% -2.8% or demand (kW or k	-6.9% -3.1% 14.0% -14.0% -1.4% -5.2% -3.8%	Test Year Ve Board-appro		Year 2012 2013 2014 2015 2016 2017 2018 Geometric Mean	Year-o -5.3% -6.2% 20.0% -17.6% -2.9%	-0.276 -11.3% -23.0% -15.4% -2.6% -21.1% -8.2%	v	Test Yeai (ersus Boa approved -25.
Historical Historical Historical Historical Historical Bridge Year Test Year	Calendar Year (for 2018 Cost of Service 2012 2013 2014 2015 2016 2017 2018	Actual Board-approved Actual Actual Actual Actual Actual Actual Actual Forecast		Actual Actual Actual Actual Actual Forecast	Actual (Weather actual)	Consumption (kV Weather- normalized	Weather- normalized Board-approved		Actual Actual Actual Actual Actual Actual Forecast	Consum Actual (Weather actual)	ption (kWh) p Weather- normalized		Weather normalize
Variance Analysis	Year 2012 2013 2014 2015 2016 2017 2018 Geometric Mean	Year-over-year	Test Year Versus Board- approved	2012 2013 2014 2015 2016 2017 2018 Geometric Mean	Year-ovi	er-year	Test Year Ve Board-appro		Year 2012 2013 2014 2015 2016 2017 2018 Geometric Mean	Year-o	ver-year	v	Test Yea /ersus Bo approve
Historical Historical Historical Historical Historical Bridge Year (Foreca Test Year (Forecast	Calendar Year (for 2018 Cost of Service 2012 2013 2014 2015 2016 2017 2018	Actual Board-approved Actual Actual Actual Actual Actual Actual Forecast		Actual Actual Actual Actual Actual Forecast	Actual (Weather actual)	Weather- normalized	Weather- normalized Board-approved		Actual Actual Actual Actual Actual Forecast	Der Actual (Weather actual)	mand () per C Weather- normalized		Weathe normaliz

Variance Analysis	Year		Year-over-year	Test Year Versus Board- approved	Year	Year-ove	r-year		Test Year Versus Board-approved	Year	Year-o	ver-year		Test Yea Versus Boa approve
	2012 2013 2014 2015 2016 2017 2018 Geometric Mean				2012 2013 2014 2015 2016 2017 2018 Geometric Mean					2012 2013 2014 2015 2016 2017 2018 Geometric Mean	#VALUE!			
Customer Class:			-	r class billed on const	umption (kWh)	or demand (kW or kV]	_				
	Calendar Year		Customers				onsumption (k	Wh) (3)			Actual		per Customer	
	(for 2018 Cost of Service					Actual (Weather actual)	Weather- normalized		Weather- normalized		(Weather actual)	Weather- normalized		Weather normalize
Historical	2012	Actual			Actual					Actual				
Historical	2013	Actual	Board-approve	d	Actual			Board-approved		Actual			Board-approved	
Historical	2014	Actual			Actual					Actual				
Historical	2015	Actual			Actual					Actual	1			
Historical	2016	Actual			Actual					Actual	l			
Bridge Year	2017	Actual			Actual					Actual	1			
Test Year	2018	Forecast			Forecast					Forecast	<u> </u>			
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Variance Analysis	Year		Year-over-year	Test Year Versus Board- approved	Year	Year-over	r-year		Test Year Versus Board-approved	Year	Year-o	ver-year		Test Yest Versus Bo approve
	2012			при стои	2012					2012				
	2013				2013					2013				
	2014				2014					2014				
	2015				2015					2015				
	2016				2016					2016				
	2017				2017					2017	#VALUE!			
	2017				2017					2018	#VALUE!			
	2010				Geometric					Geometric				
	Geometric Mean				Mean					Mean				
						•			•		•			
	Calendar Year		Revenues								Dei	nand () per C	Customer	
	(for 2018 Cost					Actual (Weather	Weather-		Weather-		Actual	Weather-		Weathe
	of Service					actual)	normalized		normalized		(Weather actual)	normalized		normaliz
Historical	2012	Actual			Actual					Actual				
Historical	2013	Actual	Board-approve	d	Actual			Board-approved		Actual	1		Board-approved	1
Historical	2014	Actual			Actual					Actual	1			1
Historical	2015	Actual			Actual					Actual	1			1
Historical	2016	Actual			Actual					Actual	1			1
Bridge Year (Foreca	2017	Actual			Actual					Actual	l			
Test Year (Forecast)	2018	Forecast			Forecast					Forecast	<u> </u>		<u> </u>	<u></u>
		•												-
/ariance Analysis	Year		Year-over-year	Test Year Versus Board- approved	Year	Year-ove	r-year		Test Year Versus Board-approved	Year	Year-o	ver-year		Test Yest Versus Bo approve
	2012				2012					2012				
	2013				2013			_		2013			_	
	2014				2014					2014				
	2015				2015					2015				
					2016					2016	I			
	2016					Ī				2017	#VALUE!			
	2016 2017				2017									
	2017								I	2018				
	2017 2018				2018					2018 Geometric				
	2017									2018 Geometric Mean				
Customer Class:	2017 2018		Is the custome	r class billed on const	2018 Geometric Mean	or demand (kW or kV	'A)?		<u> </u>	Geometric				
Customer Class:	2017 2018		Is the custome Customers	r class billed on const	2018 Geometric Mean			Wh) ⁽³⁾	1	Geometric		ption (kWh)	per Customer	
Customer Class:	2017 2018 Geometric Mean		-	class billed on const	2018 Geometric Mean	C	onsumption (k	Wh) ⁽³⁾] Weather-	Geometric	Actual		per Customer	Weathe
Customer Class:	2017 2018 Geometric Mean Calendar Year (for 2018 Cost		-	class billed on consu	2018 Geometric Mean	Actual (Weather	onsumption (k Weather-	Wh) ⁽³⁾	Weather- normalized	Geometric	Actual (Weather	Weather-		Weathe
	2017 2018 Geometric Mean Calendar Year (for 2018 Cost of Service		-	class billed on consu	2018 Geometric Mean	C	onsumption (k	Wh) ⁽³⁾	Weather- normalized	Geometric Mean	Actual			Weathe normaliz
Historical	2017 2018 Geometric Mean Calendar Year (for 2018 Cost of Service	Actual	Customers		2018 Geometric Mean umption (kWh)	Actual (Weather	onsumption (k Weather-	_		Geometric Mean	Actual (Weather	Weather-		normaliz
	2017 2018 Geometric Mean Calendar Year (for 2018 Cost of Service	Actual Actual Actual	-		2018 Geometric Mean	Actual (Weather	onsumption (k Weather-	Wh) ⁽³⁾ Board-approved		Geometric Mean	Actual (Weather	Weather-		normaliz

Bridge Year Test Year	2015 2016 2017 2018	Actual Actual Actual Forecast				Actual Actual Actual Forecast					Actual Actual Actual Forecast				
Variance Analysis	Year		Year-over-year		Test Year Versus Board- approved	Year	Year-ov	er-year		Test Year Versus Board-approved	Year	Year-o	ver-year		Test Year Versus Boa approved
	2012 2013 2014 2015 2016 2017 2018 Geometric Mean					2012 2013 2014 2015 2016 2017 2018 Geometric Mean					2012 2013 2014 2015 2016 2017 2018 Geometric Mean	#VALUE!			
	la v I														
	Calendar Year (for 2018 Cost of Service		Κŧ	evenues			Actual (Weather actual)	Weather- normalized		Weather- normalized		Actual (Weather actual)	mand () per C Weather- normalized		Weather
Historical	2012	Actual				Actual					Actual	uo.auij			
Historical	2013	Actual		Board-approved		Actual			Board-approved		Actual			Board-approved	
Historical Historical	2014 2015	Actual Actual				Actual Actual					Actual Actual				
Historical	2016	Actual				Actual					Actual				
Bridge Year (Foreca	2017	Actual				Actual					Actual				
Test Year (Forecast)	2018	Forecast				Forecast					Forecast				
/ariance Analysis					Test Year		I				I				Test Ye
,	Year 2012		Year-over-year		Versus Board- approved	Year 2012	Year-ov	er-year		Test Year Versus Board-approved	Year 2012	Year-o	ver-year		Versus Bo approv
	2013 2014 2015 2016 2017 2018					2013 2014 2015 2016 2017 2018					2013 2014 2015 2016 2017 2018	#VALUE!			
	Geometric Mean					Geometric Mean					Geometric Mean				
Customer Class:	Geometric Mean]	Is the customer c	lass billed on consu	Mean	or demand (kW or l	·VA)?		<u> </u> 1	Geometric				
Customer Class:	Geometric Mean Calendar Year		•	Is the customer c	lass billed on consu	Mean		VA)? Consumption (k	Wh) ⁽³⁾	1	Geometric		ption (kWh)	per Customer	
Customer Class:	Calendar Year (for 2018 Cost of Service		•		lass billed on consu	Mean Imption (kWh)			Wh) ⁽³⁾] Weather- normalized	Geometric Mean	Consum Actual (Weather actual)	ption (kWh) Weather- normalized		
Historical Historical Historical Historical Historical Bridge Year	Calendar Year (for 2018 Cost of Service 2012 2013 2014 2015 2016 2017	Actual Actual Actual Actual Actual Actual	Cu		lass billed on consu	Actual Actual Actual Actual Actual Actual Actual Actual Actual Actual Actual Actual Actual Actual Actual Actual Actual Actual	Actual (Weather	Consumption (k	Board-approved		Actual Actual Actual Actual Actual Actual Actual Actual Actual Actual	Actual (Weather	Weather-		Weathe normali:
Historical Historical Historical Historical Historical Bridge Year	Calendar Year (for 2018 Cost of Service 2012 2013 2014 2015 2016	Actual Actual Actual Actual	Cu	stomers	lass billed on consu	Actual Actual Actual Actual Actual Actual Actual Actual Actual	Actual (Weather	Consumption (k			Actual Actual Actual Actual Actual Actual Actual	Actual (Weather	Weather-		
Historical Historical Historical Historical Historical	Calendar Year (for 2018 Cost of Service 2012 2013 2014 2015 2016 2017	Actual Actual Actual Actual Actual	Cu	stomers	Test Year Versus Board-	Actual Actual Actual Actual Actual Actual Actual Actual Actual Actual Actual Actual Actual Actual Actual Actual Actual Actual	Actual (Weather	Consumption (k Weather- normalized			Actual Actual Actual Actual Actual Actual Actual Actual Actual Actual	Actual (Weather actual)	Weather-		normali Test Ye Versus B
Historical Historical Historical Historical Historical Historical Fridge Year Test Year	Calendar Year (for 2018 Cost of Service 2012 2013 2014 2015 2016 2017 2018	Actual Actual Actual Actual Actual	Cu	stomers	Test Year	Actual Actual Actual Actual Actual Actual Actual Actual Forecast	Actual (Weather actual)	Consumption (k Weather- normalized		normalized Test Year Versus	Actual Actual Actual Actual Actual Actual Actual Actual Actual Forecast	Actual (Weather actual)	Weather- normalized		normali Test Ye
iistorical iistorical iistorical iistorical iistorical rirdge Year est Year	Calendar Year (for 2018 Cost of Service 2012 2013 2014 2015 2016 2017 2018 Year 2012 2013 2014 2015 2016 2017 2018	Actual Actual Actual Actual Actual	Cu	stomers	Test Year Versus Board-	Actual Actual Actual Actual Actual Actual Actual Actual 2012 2013 2014 2015 2016 2017 2018 Geometric	Actual (Weather actual)	Consumption (k Weather- normalized		normalized Test Year Versus	Actual Actual Actual Actual Actual Actual Actual Actual Actual Actual Companies Actual	Actual (Weather actual)	Weather- normalized		normali Test Y Versus B

	(for 2018 Cost of Service						Actual (Weather actual)	Weather- normalized		Weather- normalized		Actual (Weather actual)	Weather- normalized		Weather- normalized
Historical Historical Historical Historical Historical Bridge Year (Foreca Test Year (Forecast)		Actual Actual Actual Actual Actual Actual Forecast		Board-approved		Actual Actual Actual Actual Actual Actual Actual Forecast			Board-approved		Actual Actual Actual Actual Actual Actual Actual Forecast			Board-approved	
Variance Analysis	Year	rorocast	Year-over-year		Test Year Versus Board- approved	Year	Year-ove	er-year		Test Year Versus Board-approved	Year	Year-c	ver-year		Test Year Versus Board- approved
	2012 2013 2014 2015 2016 2017 2018					2012 2013 2014 2015 2016 2017					2012 2013 2014 2015 2016 2017 2018	#VALUE!			
	2018 Geometric Mean					2018 Geometric Mean					Geometric Mean				

Note: If there are more than ten (10) customer classes, please contact OEB Staff to add tables for additional customer classes.

File Number: EB-2017-0071
Exhibit: 4
Tab: Schedule: Page: Appendix 1

Date: March 29, 2018

Appendix 2-JA Summary of Recoverable OM&A Expenses

	Year	Last Rebasing Year (2013 Board- Approved)		Last Rebasing Year (2013 Actuals)		2014 Actuals		2015 Actuals		2016 Actuals		017 Bridge Year	20	17 Actuals	2	2018 Test Year
Reporting Basis		CGAAP		CGAAP		MIFRS		MIFRS	Г	MIFRS		MIFRS		MIFRS		MIFRS
Operations	\$	3,560,312	\$	3,667,835	\$	3,558,777	\$	3,702,949	9	3,771,352	\$	3,752,937	\$	3,924,735	\$	4,026,057
Maintenance	\$	1,978,405	\$	2,324,284	\$	2,214,631	\$	2,274,649	9	\$ 2,206,518	\$	2,103,645	\$	1,991,880	\$	2,186,573
SubTotal	\$	5,538,717		5,992,119		5,773,408	\$	5,977,598	9	5,977,870	\$	5,856,582	\$	5,916,615	\$	6,212,629
%Change (year over year)		. / / / /		1 1 1 1 1		-3.6%		3.5%	Ţ	0.0%		-2.0%		-1.0%		5.0%
%Change (Test Year vs Last Rebasing Year - Actual)																3.7%
Billing and Collecting	\$	1,163,141	\$	1,274,108	\$	1,373,301	\$	1,417,758	9	1,572,173	\$	1,618,876	\$	1,682,623	\$	1,575,376
Community Relations	\$	544,548	\$	501,391	\$	557,701	\$	670,544	9	626,657	\$	741,795	\$	702,566	\$	618,800
Administrative and General	\$	2,706,539	\$	4,438,267	\$	3,332,931	\$	3,211,923	9	3,188,235	\$	3,378,987	\$	3,347,960	\$	3,549,028
SubTotal	\$	4,414,229	\$	6,213,766	\$	5,263,933	\$	5,300,225	9	5,387,065	\$	5,739,658	\$	5,733,149	\$	5,743,204
%Change (year over year)		$\mathcal{L}_{\mathcal{L}}}}}}}}}}$	Г	1 1 1 1 1 1		-15.3%		0.7%	Ţ	1.6%		6.5%		6.4%	Г	0.2%
%Change (Test Year vs Last Rebasing Year - Actual)																-7.6%
Total	\$	9,952,946	\$	12,205,885	\$	11,037,341	\$	11,277,823	\$	11,364,935	\$	11,596,240	\$	11,649,764	\$	11,955,833
%Change (year over year)		$\mathcal{L}_{\mathcal{L}}}}}}}}}}$		1 1 1 1 1 1		-9.6%		2.2%	,	0.8%		2.0%		2.5%		2.6%

	La	ast Rebasing Year (2013 Board- Approved)	Last Rebasing Year (2013 Actuals)	Year (2013 20		2014 Actuals			2015 Actuals	:	2016 Actuals	2017 Bridge Year	20	017 Actuals	2018 Test Year
Operations	\$	3,560,312	\$ 3,667,835	\$	3,558,777	\$	3,702,949	\$	3,771,352	\$ 3,752,937	\$	3,924,735	\$ 4,026,057		
Maintenance	\$	1,978,405	\$ 2,324,284	\$	2,214,631	\$	2,274,649	\$	2,206,518	\$ 2,103,645	\$	1,991,880	\$ 2,186,573		
Billing and Collecting	\$	1,163,141	\$ 1,274,108	\$	1,373,301	\$	1,417,758	\$	1,572,173	\$ 1,618,876	\$	1,682,623	\$ 1,575,376		
Community Relations	\$	544,548	\$ 501,391	\$	557,701	\$	670,544	\$	626,657	\$ 741,795	\$	702,566	\$ 618,800		
Administrative and General	\$	2,706,539	\$ 4,438,267	\$	3,332,931	\$	3,211,923	\$	3,188,235	\$ 3,378,987	\$	3,347,960	\$ 3,549,028		
Total	\$	9,952,946	\$ 12,205,885	\$	11,037,341	\$	11,277,823	\$	11,364,935	\$ 11,596,240	\$	11,649,764	\$ 11,955,833		
%Change (year over year)		1111	1 1 1 1 1	Г	-9.6%	Γ	2.2%	Γ	0.8%	2.0%		2.5%	2.6%		

	La	(201	basii 3 Bo prove	ard-		Υ		basir 2013 als)		Board	d-app	2013 proved ctuals	2	014 <i>A</i>	Actua	als			ce 20 Actu		201	5 Act	uals	v	iance /s. 20 Actua		201	16 Actuals	Actu				017 A	Actuals	12	Variar 017 Br vs. 20 Actua	ridge 016		18 Tes Year	2	2018	iance Test vs Bridge
Operations	\$		3,	560,3	312	\$	3	667,8	335	\$	10	7,523	\$	3	,558	,777	-\$		109,0	58	\$	3,70	2,949	\$	14	4,172	\$	3,771,352	\$	6	68,403	3 \$	3,9	24,735	5 \$	153	3,383	\$ 4	1,026,0	57	\$ 1	01,322
Maintenance	\$		1,9	978,4	405	\$	2	324,2	284	\$	34	5,879	\$	2	,214	,631	-\$		109,6	53	\$	2,27	4,649	\$	60	0,018	\$	2,206,518	-\$	(68,131	1 \$	1,9	991,880) -\$	214	4,638	\$ 2	2,186,5	73	\$ 1	94,693
Billing and Collecting	\$		1,	163,	141	\$	1	,274,	108	\$	11	0,967	\$	1	,373	,301	\$		99,1	93	\$	1,41	7,758	\$	4	4,457	\$	1,572,173	\$	15	54,415	5 \$	1,6	82,623	3 \$	110	0,450	\$	1,575,3	76 -	\$ 1	107,24
Community Relations	\$			544,5	548	\$		501,3	391	-\$	4	3,157	\$		557	,701	\$		56,3	10	\$	67	0,544	\$	112	2,843	\$	626,657		- 4	43,887	7 \$	7	702,566	5 \$	75	5,909	\$	618,8	:- 00	\$	83,766
Administrative and General	\$		2,	706,	539	\$	4	438,2	267	\$	1,73	1,728	\$	3	,332	,931	-\$	1,	105,3	36	\$	3,21	1,923	-\$	12	1,008	49	3,188,235	-\$	- 2	23,688	3 \$	3,3	347,960) \$	159	9,725	\$	3,549,0	28 3	\$ 2	201,068
Total OM&A Expenses	\$		9,9	952,9	946	\$	12	,205,8	385	\$	2,25	2,939	\$	11	,037	,341	-\$	1,	168,5	44	\$	11,27	7,823	\$	240	0,482	\$1	1,364,935	\$	8	37,112	2 \$	11,6	649,764	4 \$	284	1,829	\$ 11	1,955,8	33 5	\$ 3	306,06
Adjustments for Total non- recoverable items (from Appendices 2-JA and 2-JB)																																										
Total Recoverable OM&A Expenses	\$		9,9	952,9	946	\$	12	,205,8	385	\$	2,25	2,939	\$	11	,037	,341	-\$	1,	168,5	44	\$	11,27	7,823	\$	240	0,482	\$ 1	1,364,935	\$	8	37,112	\$	11,6	649,764	4 \$	284	,829	\$ 11	1,955,8	33	\$ 3	806,069
Variance from previous year	N		N.	\	$\sqrt{}$	\mathcal{N}	\mathbf{x}	λ	\	$\langle \cdot \rangle$	\mathcal{I}	\mathcal{N}	-\$	1	,168	,544	1	\	1	\	\$	24	0,482	\mathcal{N}	\mathcal{N}	$\sqrt{\lambda}$	\$	87,112	\mathcal{I}	λ	\mathcal{N}	\$	2	284,829	9	1	\mathbf{X}	\$	306,0	69		$\sqrt{\lambda}$
Percent change (year over year)	`	\mathbb{N}	\mathcal{N}	\mathbf{X}	N	V	`	\mathbb{N}	\mathbb{N}	N	ackslash	7.				-10%		\mathbf{X}	N	\mathbf{A}			2%		$\backslash \backslash$			1%		V	\mathcal{N}			39	%		N			3%	\mathbb{N}	N
Percent Change:	١,	. ``	. ``	``	``	``	١,	. ``	٠.	``	٠,	√.	$\overline{}$	↸	ς,	<u>, ,</u>	Α.	``	N	٠,	``		∇	``	. ``	`\`		5.20%	N	``	√`\	. 🔻	╮	abla abla	٦.	``	√ `\		abla	↸	. ``	١, ١
Test year vs. Most Current Actual	\sim	٦.	``	``	<u>``</u>	د	۸.	`	`	(ر	ے		``	د	د	Э.	`	``	``	د	Э.	`	``	٦.	``	``		3.2070	``	د	_	``	<u>. `</u>	ند	`	``	_	``	<u> \\</u>	`	`	٠,
Simple average of % variance for all years	`	Ν	\mathbb{X}	√`	∿	``	``	Ν	Λ,	╲	`	\mathcal{N}	∿	${f \setminus}$	``	\mathbb{N}	X	√`	V	${f \setminus}$	\mathbb{N}	\mathbb{X}	╲	\mathbb{N}	\mathbb{N}	√\		-2.05%	<>	${f \setminus}$	\mathbb{N}	V	$\langle \cdot \rangle$	\mathcal{N}	Ν,	1	\mathbb{N}	\mathbf{X}	√\	`\		2
Compound Annual Growth Rate for all years	`	`	\mathcal{N}	\sum	\mathbf{X}	V	Š	\mathbb{N}	\mathbf{x}	\sum	<u> </u>	11	\searrow	$\overline{}$	₹	<u>, </u>	\mathbb{R}	\sum	\sum_{i}		$\sqrt{}$		\sum	\	\mathbb{N}	7			\setminus		1	N				\mathcal{N}	1	\mathbb{Z}	7			-0.4
Compound Growth Rate (2016 Actuals vs. 2013 Actuals)									1																			-2.35%														

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Appendix 2-JB Recoverable OM&A Cost Driver Table^{1,3}

OM&A	Last Rebasing Year (2013 Actuals)	2015 Actuals	2016 Actuals	2017 Bridge Year	2017 Actuals
Reporting Basis	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS
Opening Balance ²	\$ 9,952,946	\$ 11,037,340	\$ 11,277,823	\$ 11,364,937	\$ 11,364,937
Salaries, Wages & Benefits	\$416,110	\$373,054	\$50,665	(\$56,405)	\$157,473
Administrative	(\$55,701)	\$46,586	\$24,712	(\$29,985)	(\$27,620)
Training	(\$18,740)	(\$1,855)	(\$50,130)	\$67,417	\$35,229
Material	\$34,342	(\$84,896)	\$93,964	(\$84,619)	(\$89,878)
Trucking/Equipment	\$24,429	\$400	\$28,557	\$25,389	\$12,876
Bad Debt Expense	\$74,345	\$53,146	\$207,209	(\$41,704)	\$23,463
Community Relations	(\$54,077)	\$34,152	(\$41,472)	\$104,316	\$81,220
Building	\$1,486,260	(\$126,779)	(\$21,395)	\$41,352	(\$317,917)
Insurance	\$47,521	\$4,114	(\$5,801)	(\$62,932)	(\$84,715)
Property Taxes	\$3,241	\$4,906	\$4,858	\$4,651	\$294,965
Outside Services	\$232,799	(\$40,609)	(\$125,910)	\$99,127	\$63,557
Postage	(\$14,738)	(\$2,687)	(\$27,132)	\$44,320	\$29,697
Professional Fees	\$77,491	\$19,009	(\$55,553)	\$71,996	\$76,403
Memberships, Licenses, Fees	\$6,568	(\$2,364)	\$1	(\$6,361)	\$1,172
Computers	(\$28,417)	(\$38,616)	\$39,283	\$20,348	\$6,938
Telephone/Fibre	\$25,645	\$7,503	(\$30,335)	\$26,149	\$8,752
Income Tax	(\$4,141)	(\$4,581)	(\$4,404)	\$8,245	\$13,213
Closing Balance ²	\$ 12,205,886	\$ 11,277,823	\$ 11,364,937	\$ 11,596,241	\$ 11,649,765

File Number:

EB-2017-0071

Exhibit: Tab:

Schedule:

Appendix 3

Date:

March 29, 2018

Appendix 2-JC OM&A Programs Table

Programs	Υ	st Rebasing /ear (2013 Board- Approved)	st Rebasing Year (2013 Actuals)	2	2014 Actuals	20	015 Actuals	2	016 Actuals	2	017 Bridge Year	20	017 Actuals	2	2018 Test Year	Variance (Test Year vs. 2016 Actuals)
Reporting Basis		CGAAP	CGAAP		MIFRS		MIFRS		MIFRS		MIFRS		MIFRS		MIFRS	MIFRS
Operations					-		-				-		-		-	-
Overhead Lines	\$	891,022	\$ 886,027	\$	999,996	\$	833,710	\$	913,151	\$	977,516	\$	973,078	\$	970,784	57,634
Underground Lines	\$	99,541	\$ 103,879	\$	204,384	\$	194,355	\$	183,526	\$	157,706	\$	172,149	\$	204,473	20,946
Operations Supervisory	\$	575,828	\$ 677,616	\$	607,190	\$	661,003	\$	622,028	\$	649,055	\$	655,091	\$	646,625	24,597
Load Dispatching	\$	255,221	\$ 269,912	\$	252,338	\$	223,194	\$	232,038	\$	199,331	\$	279,809	\$	214,485	-17,553
Stations	\$	848,217	\$ 905,156	\$	741,856	\$	747,612	\$	733,615	\$	798,954	\$	808,188	\$	930,301	196,686
Transformers	\$	14,242	\$ 8,202	\$	1,013	\$	3,984	\$	15,664	\$	17,276	\$	11,996	\$	9,257	-6,408
Meters	\$	423,008	\$ 369,650	\$	319,706	\$	485,787	\$	550,630	\$	497,223	\$	548,617	\$	584,371	33,742
Transmission	\$	1,136	\$ 43,834	\$	38,620	\$	40,955	\$	50,381	\$	82,221	\$	51,237	\$	83,563	33,182
Miscellaneous Operating	\$	452,096	\$ 403,559	\$	397,481	\$	512,349	\$	470,320	\$	373,656	\$	424,568	\$	382,197	-88,122
Sub-Total		3,560,312	3,667,836		3,562,584		3,702,949		3,771,353		3,752,937		3,924,735		4,026,057	254,704
Maintenance																
Overhead Lines	\$	1,332,909	\$ 1,688,546	\$	1,576,853	\$	1,288,038	\$	1,371,983	\$	1,343,956	\$	1,297,624	\$	1,367,903	-4,080
Underground Lines	\$	258,634	\$ 344,540	\$	306,555	\$	342,920	\$	360,487	\$	297,419	\$	291,936	\$	304,847	-55,640
Stations	\$	265,799	\$ 190,299	\$	243,581	\$	350,955	\$	345,773	\$	348,351	\$	275,757	\$	339,888	-5,885
Transformers	\$	46,920	\$ 22,017	\$	27,815	\$	211,054	\$	71,121	\$	32,374	\$	64,205	\$	121,563	50,442
Meters	\$	74,143	\$ 78,882	\$	56,018	\$	81,682	\$	57,154	\$	81,546	\$	62,357	\$	52,372	-4,782
Sub-Total		1,978,405	2,324,284		2,210,823		2,274,649		2,206,518		2,103,645		1,991,880		2,186,573	-19,946
Customer Service																
Bad Debt Expense	\$	107,680	\$ 182,025	\$	127,593	\$	181,321	\$	378,852	\$	350,000	\$	421,718	\$	261,613	-117,239
Customer Billing	\$	757,150	\$ 811,476	\$	966,425	\$	888,033	\$	851,360	\$	914,837	\$	896,854	\$	962,453	111,093
Customer Collections	\$	298,311	\$ 280,607	\$		\$	348,403		341,961	\$	354,038		364,051	\$	351,309	9,348
Community Relations	\$	544,548	\$ 501,391	\$	557,701	\$	670,544	\$	626,657	\$	741,795	\$	702,566	\$	618,800	-7,858
																0
Sub-Total		1,707,690	1,775,499		1,931,002		2,088,302		2,198,830		2,360,671		2,385,189		2,194,175	-4,655
Administration																
Income Tax	\$, -	\$ 46,062	\$	-, -	\$	36,160		31,755		40,000	\$	325,524	\$	45,000	13,245
Insurance	\$	61,588	\$ 147,363	\$	198,627	\$	205,612	\$	198,796		- ,	\$	115,188	\$	127,642	-71,154
LEAP	\$	19,054	\$ 19,873	\$		\$	22,926	\$	23,270			\$	23,270	\$	24,000	730
Audit, Legal & Consulting	\$	116,025	\$ 134,157	\$	230,840	\$	227,542	\$	139,566	\$, -	\$	174,485	\$	209,185	69,619
Regulatory Affairs	\$	206,943	\$ 297,503	\$,	\$	149,856	\$	246,739	\$		\$	451,156	\$	405,761	159,021
Building	\$	512,532	\$ 2,005,468	\$	823,330	\$	653,778	\$	699,549	\$	653,602	\$	378,662	\$	741,040	41,490
Administrative	\$	1,740,196	\$ 1,787,842	\$, ,	\$	1,916,048	\$	1,848,560	\$	1,924,705	\$	1,879,675	\$	1,996,402	147,842
Sub-Total		2,706,539	4,438,267		3,332,931		3,211,923		3,188,235		3,378,987		3,347,960		3,549,028	360,793
Miscellaneous																0
Total		9,952,946	12,205,886	_	11,037,340	_	11,277,823		11,364,937		11,596,241	_	11,649,765	_	11,955,833	590,896

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Appendix 2-K Employee Costs

	Year	ebasing - 2013- Approved	١	ast Rebasing Year - 2013- Actual	2014 A	ctuals	20	15 Actuals	20°	16 Actuals	2017 E	ridge Year	20	17 Actuals
Number of Employees (FTEs including Part	-Time) ¹													
Management (including executive)		19.42		18.35		18.58		18.15		19.75		20.19		18.86
Non-Management (union and non-union)		67.57		69.27		69.64		66.47		65.17		65.51		65.91
Total		86.99		87.61		88.22		84.63		84.91		85.70		84.77
Total Salary and Wages including ovetime a	and incer	ntive pay												
Management (including executive)	\$	1,917,059	\$	1,980,372	\$ 2	,072,404	\$	1,999,948	\$	2,164,199	\$	2,264,896	\$	2,084,560
Non-Management (union and non-union)	\$ 4	4,130,942	\$	5,239,956	\$ 5	,556,363	\$	5,181,452	\$	5,102,891	\$	5,321,163	\$	5,159,094
Total	\$ (6,048,001	\$	7,220,328	\$ 7	,628,767	\$	7,181,400	\$	7,267,090	\$	7,586,059	\$	7,243,653
Total Benefits (Current + Accrued) ²														
Management (including executive)	\$	429,613	\$	396,127	\$	475,333	\$	513,666	\$	585,139	\$	572,644	\$	514,861
Non-Management (union and non-union)	\$	1,617,450	\$	1,393,211	\$ 1	,414,264	\$	1,386,930	\$	1,401,771	\$	1,455,969	\$	1,418,843
Total	\$ 2	2,047,063	\$	1,789,338	\$ 1	,889,597	\$	1,900,596	\$	1,986,910	\$	2,028,613	\$	1,933,703
Total Compensation (Salary, Wages, & Ben	efits)													
Management (including executive)	\$ 2	2,346,672	\$	2,376,499	\$ 2	,547,737	\$	2,513,614	\$	2,749,338	\$	2,837,540	\$	2,599,420
Non-Management (union and non-union)	\$:	5,748,392	\$	6,633,167	\$ 6	,970,627	\$	6,568,382	\$	6,504,662	_	6,777,132	\$	6,577,936
Total	\$ 8	8,095,064	\$	9,009,666	\$ 9	,518,364	\$	9,081,996	\$	9,254,000	\$	9,614,672	\$	9,177,357

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Appendix 2-L Recoverable OM&A Cost per Customer and per FTE ¹

	Last Rebasing Year - 2013- Board Approved	Last Rebasing Year - 2013- Actual	2014 Actuals	2015 Actuals	2016 Actuals	2017 Bridge Year	2017 Actuals
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
OM&A Costs							
O&M	\$ 5,538,717	\$ 5,992,119	\$ 5,773,408	\$ 5,977,598	\$ 5,977,870	\$ 5,856,582	\$ 5,916,615
Admin Expenses	\$ 4,414,229	\$ 6,213,766	\$ 5,263,933	\$ 5,300,225	\$ 5,387,065	\$ 5,739,658	\$ 5,733,149
Total Recoverable OM&A from							
Appendix 2-JB ⁵	\$ 9,952,946	\$ 12,205,885	\$ 11,037,341	\$ 11,277,823	\$ 11,364,935	\$ 11,596,240	\$ 11,649,764
Number of Customers ^{2,4}	33,071	33,351	33,348	33,370	33,395	33,490	33,507
Number of FTEs ^{3,4}	86.99	87.61	88.22	84.63	84.91	85.70	84.77
Customers/FTEs	380.17	380.66	378.02	394.33	393.28	390.78	395.27
OM&A cost per customer							
O&M per customer	167.48	179.67	173.13	179.13	179.00	174.88	176.58
Admin per customer	133.48	186.31	157.85	158.83	161.31	171.38	171.10
Total OM&A per customer	300.96	365.98	330.97	337.96	340.32	346.26	347.68
OM&A cost per FTE							
O&M per FTE	63,670.73	68,391.96	65,445.85	70,635.85	70,398.38	68,338.18	69,796.10
Admin per FTE	50,744.10	70,921.76	59,670.57	62,631.50	63,440.77	66,973.84	67,631.82
Total OM&A per FTE	114,414.83	139,313.71	125,116.42	133,267.35	133,839.15	135,312.02	137,427.91

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Appendix 2-M **Regulatory Cost Schedule**

Reg	ulatory Cost Category	USoA Account	USoA Account Balance	Ongoing or One-time Cost? ²	Year Boa	•	est Current Actuals ear 2016	2017 Bridge Year	Annual % Change	2018 Test Year	Annual % Change
	(A)	(B)	(C)	(D)	(E	Ξ)	(F)	(G)	(H) = [(G)-(F)]/(F)	(I)	(J) = [(I)-(G)]/(G)
1	OEB Annual Assessment	5655		On-Going	\$ 1	102,000	\$ 152,424	\$ 154,350	1.26%	\$ 180,000	16.62%
2	OEB Section 30 Costs (Applicant-										
	originated)										
3	OEB Section 30 Costs (OEB-initiated)	5655		On-Going	\$	5,000	\$ 8,019	\$ 10,000	24.70%	\$ 10,000	0.00%
4	Expert Witness costs for regulatory matters										
5	Legal costs for regulatory matters										
6	Consultants' costs for regulatory matters	5655		On-Going	\$	31,250	\$ 48,200	\$ 150,800	212.86%	\$ 106,816	-29.17%
7	Operating expenses associated with staff	5655		On-Going	\$ 1	132,791	\$ 38,096	\$ 39,492	3.66%	\$ 95,341	141.42%
	resources allocated to regulatory matters										
8	Operating expenses associated with other										
	resources allocated to regulatory matters 1										
9	Other regulatory agency fees or										
10	Any other costs for regulatory matters										
	(please define) - Training, Conferences										
11	Intervenor costs	5655		On-Going						\$ 14,000	•
12	Settlement conferences expenses										
13	Sub-total - Ongoing Costs 3	11111	\$ -	IIIII	\$ 2	271,041	\$ 246,739	\$ 354,642	43.73%	\$ 406,157	14.53%
14	Sub-total - One-time Costs 4	11111	\$ -	11111	\$	-	\$ -	\$ -		\$ -	
15	Total	11111	\$ -		\$ 2	271,041	\$ 246,739	\$ 354,642	43.73%	\$ 406,157	14.53%

Please fill out the following table for all one-time costs related to this cost of service application to be amortized over the test year plus the IRM period.

		Historical Year(s)	2017 Bridge Year	2018 Test Year
4	Expert Witness costs			
5	Legal costs			
6	Consultants' costs		\$ 150,800.00	\$ 515,000.00
7	Incremental operating expenses associated with staff resources allocated to			
8	Incremental operating expenses associated with other resources allocated			
9	Settlement conference expenses			\$ 10,000.00
11	Intervenor costs			\$ 60,000.00

Notes:

- ¹ Please identify the resources involved.
- Where a category's costs include both one-time and ongoing costs, the applicant should prove a separate breakdown between one-time and ongoing costs.

 3 Sum of all ongoing costs identified in rows 1 to 11 inclusive.
- Sum of all one-time costs identified in rows 1 to 11 inclusive.

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Appendix 2-N Shared Services and Corporate Cost Allocation ¹

Year: 2013 Approved

Shared Services

Name of Company			Daioises	Price for the	Cost for the
		Service Offered	Pricing Methodology	Service	Service
From	То			\$	\$
PUC Distribution	PUC Services	Building rental		\$ -	\$ -

Year: 2013 Actual

Shared Services

Name of Company			Drieine	Price for the	Cost for the
		Service Offered	Pricing Methodology	Service	Service
From	То			\$	\$
PUC Distribution	PUC Services	Building rental - 2013 - Account 4327	Cost - no markup	\$2,281,174.80	\$2,281,174.80

Year: 2014 Actual

Shared Services

Name of Company			Drieiner	Price for the	Cost for the
		Service Offered	ed Pricing Methodology	Service	Service
From	То			\$	\$
PUC Distribution	PUC Services	Building rental - 2014 - Account 4327	Cost - no markup	\$1,246,600.41	\$1,246,600.41

Year: 2015 Actual

Shared Services

Name of Company			Drieine	Price for the	Cost for the
		Service Offered	Pricing Methodology	Service	Service
From	То		memodology	\$	\$
PUC Distribution	PUC Services	Building rental - 2015 - Account 4327	Cost - no markup	\$1,240,120.24	\$1,240,120.24

Year: 2016 Actual

Shared Services

Name of Company			Drieine	Price for the	Cost for the
		Service Offered	Pricing Methodology	Service	Service
From	То		methodology	\$	\$
PUC Distribution	PUC Services	Building rental - 2016 - Account 4327	Cost - no markup	\$1,293,858.00	\$1,293,858.00

Year: 2017 Bridge Year

Shared Services

Name of Company			Drieine	Price for the	Cost for the
		Service Offered	Pricing Methodology	Service	Service
From	То		moundadingy	\$	\$
PUC Distribution	PUC Services	Building rental - 2017 - Account 4327	Cost - no markup	\$1,332,390.95	\$1,332,390.95

Year: 2018 Test Year

Shared Services

Name of Company			Drieine	Price for the	Cost for the
		Service Offered	Pricing Methodology	Service	Service
From	То			\$	\$
PUC Distribution	PUC Services	Building rental - 2018 - Account 4327	Cost - no markup	\$1.334.160.93	\$1,334,160,93
F OC DISTIDUTION	1 00 OCIVICOS	Ballaling Territar 2010 / Teesant 4327	Ooot no markap	φ1,00-1,100.00	ψ1,001,100.00

Appendix 2-N Shared Services and Corporate Cost Allocation ¹

Year: 2013 approved

Corporate Cost Allocation

Name of Company					_
		Service Offered	Pricing	% of Corporate	Amount
		00.1100 0.1101 0.11	Methodology	Costs Allocated	Allocated
From	То			%	\$
PUC Services	PUC Distribution	Billing Acct 5305 to 5315	Cost - no markup	56.00%	\$425,073
PUC Services	PUC Distribution	Collections Acct 5320 to 5335	Cost - no markup	56.00%	\$122,869
PUC Services	PUC Distribution	Collections Arrears Acct portion of 5320	Cost - no markup	74.00%	\$134,797
PUC Services	PUC Distribution	Customer Services Acct 5405 to 5420	Cost - no markup	56.00%	\$392,125
PUC Services	PUC Distribution	Admin Acct 5605 to 5635, 5655, 5665	Cost - no markup	45.71%	\$2,182,350
					\$3,257,214

Year: 2013 Actual

Corporate Cost Allocation

Name of Company			Pricing	% of Corporate	Amount
	Service Offered	Methodology	Costs Allocated	Allocated	
From	om To		Methodology	%	\$
PUC Services	PUC Distribution	Billing Acct 5305 to 5315	Cost - no markup	56.00%	\$394,555
PUC Services	PUC Distribution	Collections Acct 5320 to 5335	Cost - no markup	56.00%	\$112,401
PUC Services	PUC Distribution	Collections Arrears Acct portion of 5320	Cost - no markup	74.00%	\$125,101
PUC Services	PUC Distribution	Customer Services Acct 5405 to 5420	Cost - no markup	56.00%	\$403,080
PUC Services	PUC Distribution	Admin Acct 5605 to 5635, 5655, 5665, 5675	Cost - no markup	45.71%	\$3,760,722
					\$4,795,859

Year: 2014

Corporate Cost Allocation

Name of Company					
From	То	Service Offered	Pricing Methodology	% of Corporate Costs Allocated %	Amount Allocated \$
					·
PUC Services	PUC Distribution	Billing Acct 5305 to 5315	Cost - no markup	56.00%	\$506,728
PUC Services	PUC Distribution	Collections Acct 5320 to 5335	Cost - no markup	56.00%	\$111,314
PUC Services	PUC Distribution	Collections Arrears Acct portion of 5320	Cost - no markup	74.00%	\$127,061
PUC Services	PUC Distribution	Customer Services Acct 5405 to 5420	Cost - no markup	56.00%	\$475,209
PUC Services	PUC Distribution	Admin Acct 5605 to 5635, 5655, 5665	Cost - no markup	42.31%	\$1,852,229
PUC Services	PUC Distribution	Building Acct 5675	Cost - no markup	46.45%	\$823,324
					\$3,895,865

Year: 2015

Corporate Cost Allocation

Name of Company			Pricing Methodology	% of Corporate	Amount
From To	Service Offered	Costs Allocated		Allocated	
	10			%	<u> </u>
PUC Services	PUC Distribution	Billing Acct 5305 to 5315	Cost - no markup	56.00%	\$537,963
PUC Services	PUC Distribution	Collections Acct 5320 to 5335	Cost - no markup	56.00%	\$128,381
PUC Services	PUC Distribution	Collections Arrears Acct portion of 5320	Cost - no markup	74.00%	\$158,806
PUC Services	PUC Distribution	Customer Services Acct 5405 to 5420	Cost - no markup	56.00%	\$583,187
PUC Services	PUC Distribution	Admin Acct 5605 to 5635, 5655, 5665	Cost - no markup	42.31%	\$1,867,667
PUC Services	PUC Distribution	Building Acct 5675	Cost - no markup	46.45%	\$653,778
					\$3,929,783

Year: 2016

Corporate Cost Allocation

Name of Company			Pricing Mathematics	% of Corporate	Amount
	Service Offered	Costs Allocated		Allocated	
From	То		Methodology	%	\$
PUC Services	PUC Distribution	Billing Acct 5305 to 5315	Cost - no markup	56.00%	\$477,914
PUC Services	PUC Distribution	Collections Acct 5320 to 5335	Cost - no markup	56.00%	\$109,527
PUC Services	PUC Distribution	Collections Arrears Acct portion of 5320	Cost - no markup	74.00%	\$154,520
PUC Services	PUC Distribution	Customer Services Acct 5405 to 5420	Cost - no markup	56.00%	\$552,394
PUC Services	PUC Distribution	Admin Acct 5605 to 5635, 5655, 5665	Cost - no markup	42.31%	\$1,695,803
PUC Services	PUC Distribution	Building Acct 5675	Cost - no markup	46.45%	\$699,549
					\$3,689,707

Year: 2017 Bridge

Corporate Cost Allocation

Name of	Company		Pricing	% of Corporate	Amount
		Service Offered	Methodology	Costs Allocated	Allocated
From	То		Wethodology	%	\$
PUC Services	PUC Distribution	Billing Acct 5305 to 5315	Cost - no markup	56.00%	\$553,232
PUC Services	PUC Distribution	Collections Acct 5320 to 5335	Cost - no markup	56.00%	\$131,465
PUC Services	PUC Distribution	Collections Arrears Acct portion of 5320	Cost - no markup	74.00%	\$151,398
PUC Services	PUC Distribution	Customer Services Acct 5405 to 5420	Cost - no markup	56.00%	\$637,503
PUC Services	PUC Distribution	Admin Acct 5605 to 5635, 5655, 5665	Cost - no markup	41.31%	\$1,856,868
PUC Services	PUC Distribution	Building Acct 5675	Cost - no markup	46.45%	\$652,802
					\$3,983,268

Year: 2018 Test

Corporate Cost Allocation

Name of	Company		Pricing	% of Corporate	Amount
		Service Offered	Methodology	Costs Allocated	Allocated
From	То		Wethodology	%	\$
PUC Services	PUC Distribution	Billing Acct 5305 to 5315	Cost - no markup	56.00%	\$566,235
PUC Services	PUC Distribution	Collections Acct 5320 to 5335	Cost - no markup	56.00%	\$132,569
PUC Services	PUC Distribution	Collections Arrears Acct portion of 5320	Cost - no markup	74.00%	\$162,036
PUC Services	PUC Distribution	Customer Services Acct 5405 to 5420	Cost - no markup	56.00%	\$524,535

PUC Services	PUC Distribution	Admin Acct 5605 to 5635, 5655, 5665	Cost - no markup	41.31%	\$1,847,687
PUC Services	PUC Distribution	Building Acct 5675	Cost - no markup	46.45%	\$740,240
					\$3,973,302

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Appendix 2-OA Capital Structure and Cost of Capital

This table must be completed for the last Board-approved year and the test year.

Year: <u>2013</u>

Line No.	Particulars	Capita	alizatio	on Ratio	Cost Rate	Return
	Debt	(%)		(\$)	(%)	(\$)
1 2 3	Long-term Debt Short-term Debt Total Debt	56.00% 4.00% 60.0%	(1)	\$51,775,168 \$3,698,226 \$55,473,395	3.91% 2.07% 3.79%	\$2,024,409 \$76,553 \$2,100,962
4 5 6	Equity Common Equity Preferred Shares Total Equity	40.00%		\$36,982,263 \$- \$36,982,263	8.98% 8.98%	\$3,321,007 \$- \$3,321,007
7	Total	100.0%		\$92,455,658	5.86%	\$5,421,970

Appendix 2-OA Capital Structure and Cost of Capital

This table must be completed for the last Board-approved year and the test year.

Year: <u>2018</u>

Line No.	Particulars	Capitaliza	ion Ratio	Cost Rate	Return
		(%)	(\$)	(%)	(\$)
	Debt	()	() /	· /	() ,
1	Long-term Debt	56.00%	\$55,778,074	4.12%	\$2,298,057
2	Short-term Debt	4.00% (1)	\$3,984,148	2.29%	\$91,237
3	Total Debt	60.0%	\$59,762,222	4.00%	\$2,389,294
4 5 6	Equity Common Equity Preferred Shares Total Equity	40.00%	\$39,841,481 \$- \$39,841,481	9.00%	\$3,585,733 \$ - \$3,585,733
7	Total	100.0%	\$99,603,703	6.00%	\$5,975,027
Notes (1)	4.0% unless an applicar	nt has proposed or b	een approved for a dif	ferent amount.	

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Appendix 2-OB Debt Instruments

This table must be completed for all required historical years, the bridge year and the test year.

Year 2012

Row	Description	Lender	Affiliated or Third- Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) 2	Interest (\$) 1	Additional Comments, if any
1	Promissory Note	PUC Inc.	Affiliated	Fixed Rate	1905	No Term	\$ 26,534,040.00	6.10%	\$ 1,618,576.44	
2	Loan	Infrastructure Ontario	Third-Party	Variable Rate	2012	No Term	\$ 5,000,000.00	1.79%	\$ 89,500.00	
3	Loan	Infrastructure Ontario	Third-Party	Variable Rate	2012	No Term	\$ 17,470,930.00	1.79%	\$ 312,729.65	
Total	_		_	-	_	_	\$ 49,004,970	4.12%	\$ 2,020,806.09	

Appendix 2-OB Debt Instruments

This table must be completed for all required historical years, the bridge year and the test year.

Year 2013

Row	Description	Lender	Affiliated or Third- Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) 2	Interest (\$) 1	Additional Comments, if any
4	Promissory Note	PUC Inc.	Affiliated	Fixed Rate	1905	No Term	\$ 26,534,040.00	6.10%	\$ 1,618,576.44	
5	Loan	Infrastructure Ontario	Third-Party	Fixed Rate	2013	15	\$ 5,000,000.00	3.82%	\$ 191,000.00	
6	Loan	Infrastructure Ontario	Third-Party	Fixed Rate	2013	25	\$ 21,180,000.00	4.61%	\$ 976,398.00	
Total							\$ 52,714,040	5.29%	\$ 2,785,974.44	

Appendix 2-OB Debt Instruments

This table must be completed for all required historical years, the bridge year and the test year.

Year 2014

Row	Description	Lender	Affiliated or Third- Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) 2	Interest (\$) 1	Additional Comments, if any
1	Promissory Note	PUC Inc.	Affiliated	Fixed Rate	2001	No Term	\$ 26,534,040.00	6.10%	\$ 1,618,576.44	
2	Loan	Infrastructure Ontario	Third-Party	Fixed Rate	2013	15	\$ 5,000,000.00	3.82%	\$ 191,000.00	
3	Loan	Infrastructure Ontario	Third-Party	Fixed Rate	2013	25	\$ 21,180,000.00	4.61%	\$ 976,398.00	
4	Loan	Infrastructure Ontario	Third-Party	Variable Rate	2014	No Term	\$ 15,000,000.00	1.84%	\$ 276,000.00	
Total							\$ 67,714,040	4.52%	\$ 3,061,974.44	

Appendix 2-OB Debt Instruments

This table must be completed for all required historical years, the bridge year and the test year.

Year 2015

Row	Description	Lender	Affiliated or Third-	Fixed or	Start Date	Term	Principal	Rate (%) 2	Interest (\$) 1	Additional
IXOW	Description	Lender	Party Debt?	Variable-Rate?	Start Date	(years)	(\$)	Rate (%)	mieresi (φ)	Comments, if any
1	Promissory Note	PUC Inc.	Affiliated	Fixed Rate	2001	No Term	\$ 26,534,040.00	6.10%	\$ 1,618,576.44	
2	Loan	Infrastructure Ontario	Third-Party	Fixed Rate	2013	15	\$ 5,000,000.00	3.82%	\$ 191,000.00	
3	Loan	Infrastructure Ontario	Third-Party	Fixed Rate	2013	25	\$ 21,180,000.00	4.61%	\$ 976,398.00	
4	Loan	Infrastructure Ontario	Third-Party	Variable Rate	2015	No Term	\$ 15,000,000.00	1.55%	\$ 232,500.00	
Total							\$ 67,714,040	4.46%	\$ 3,018,474.44	

Appendix 2-OB Debt Instruments

This table must be completed for all required historical years, the bridge year and the test year.

Year 2016

Row	Description	Lender	Affiliated or Third- Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) 2	Interest (\$) 1	Additional Comments, if any
1	Promissory Note	PUC Inc.	Affiliated	Fixed Rate	2001	No Term	\$ 26,534,040.00	6.10%	\$ 1,618,576.44	•
2	Loan	Infrastructure Ontario	Third-Party	Fixed Rate	2013	15	\$ 5,000,000.00	3.82%	\$ 191,000.00	
3	Loan	Infrastructure Ontario	Third-Party	Fixed Rate	2013	25	\$ 21,180,000.00	4.61%	\$ 976,398.00	
4	Loan	Infrastructure Ontario	Third-Party	Fixed Rate	2016	No Term	\$ 15,000,000.00	1.55%	\$ 232,500.00	

Total			¢	67 74 4 0 4 0	4.46%	\$ 3,018,474.44	
Hotal			1.0	67.714.040	4.40%	D 3.010.4/4.44	
				- , ,		+ -//	1

Appendix 2-OB Debt Instruments

This table must be completed for all required historical years, the bridge year and the test year.

Year 2017

Row	Description	Lender	Affiliated or Third- Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) 2	Interest (\$) 1	Additional Comments, if any
1	Promissory Note	PUC Inc.	Affiliated	Fixed Rate	2001	No Term	\$ 26,534,040.00	6.10%	\$ 1,618,576.44	
2	Loan	Infrastructure Ontario	Third-Party	Fixed Rate	2013	15	\$ 5,000,000.00	3.82%	\$ 191,000.00	
3	Loan	Infrastructure Ontario	Third-Party	Fixed Rate	2013	25	\$ 21,180,000.00	4.61%	\$ 976,398.00	
4	Loan	Infrastructure Ontario	Third-Party	Fixed Rate	2016	25	\$ 15,000,000.00	3.47%	\$ 520,500.00	
Total							\$ 67,714,040	4.88%	\$ 3,306,474.44	

Appendix 2-OB Debt Instruments

This table must be completed for all required historical years, the bridge year and the test year.

Year 2018

Row	Description	Lender	Affiliated or Third- Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) 2	Interest (\$) 1	Additional Comments, if any
1	Promissory Note	PUC Inc.	Affiliated	Fixed Rate	2001	No Term	\$ 26,534,040.00	4.16%	\$ 1,103,816.06	
2	Loan	Infrastructure Ontario	Third-Party	Fixed Rate	2013	15	\$ 5,000,000.00	3.82%	\$ 191,000.00	
3	Loan	Infrastructure Ontario	Third-Party	Fixed Rate	2013	25	\$ 21,180,000.00	4.61%	\$ 976,398.00	
4	Loan	Infrastructure Ontario	Third-Party	Fixed Rate	2016	25	\$ 15,000,000.00	3.47%	\$ 520,500.00	
Total							\$ 67,714,040	4.12%	\$ 2,791,714.06	

Notes

- If financing is in place only part of the year, separately calculate the pro-rated interest in the year and input in the cell.
- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities, issued December
- 3 Add more lines above row 12 if necessary.

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Appendix 2-Q Cost of Serving Embedded Distributor(s)

To be completed by Host Distributors ONLY

(Not required if Host Distributor has an Embedded Distributor rate class, i.e. a separate row on Sheet 11 of the RRWF.)

Proposed Rate Class for Billing Embedded	
opessa . tato etaso . o	
Distributor(s)	
Distributor(s)	

Host's Distribution Facilities used by Embedded Distributor(s)

(1)	(2)	(3)	(4)	(5)	(6) = '(3) + (4)
Asset Class	Total OM&A costs asociated with asset class	Original cost of asset class	Accumulated amortization of asset class	Annual amortization of asset class	Net Book Value of asset class
Totals for Host	(\$)	(\$)	(\$)	(\$)	
Distributor:					
Distribution Stations					\$ -
Low Voltage Line					\$ -
LV Line category # 2					*
(if applcable)					\$ -
TS (owned by host)					\$ -
add rows if necessary					\$ -
					\$ -
					\$ -

(1)	(7)	(8)	(9)	(10)	(11)
Asset Class	Total line length or station capacity in asset class	Line length or capacity required to provide LV service to Embedded Distributor(s)	Annual total demand on station/line providing LV services (sum of 12 monthly peaks)	Annual billed Embedded Distributor demand on station/line providing LV services	Embedded Distributor(s)' Responsibility Share
Embedded Distributor's share:	kW or kVa; km	kW or kVA; km	kW or kVA	kW or kVA	percent
Distribution Stations					0.00%
Low Voltage Line					0.00%
LV Line # 2 (if applicable)					0.00%
TS (owned by host)					0.00%
add rows if necessary					0.00%

(1) Asset Class	(12) Return on Assets used to Provide LV services	(12a) Taxes/PILs	(13) Annual amortization on assets used to provide LV services	hurden associated with	(15) Total annual cost associated with assets used to provide LV services	(16) Monthly cost associated with the delivery of LV services
	(\$)	(\$)	(\$)	(\$)	(\$)	\$/kW or \$/kVA
Distribution Stations	\$ -	\$ -	\$ -	\$ -	\$ -	0.00
Low Voltage Line	\$ -	\$ -	\$ -	\$ -	\$ -	0.00
LV Line # 2 (if applicable)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00
TS (owned by host)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00
add rows if necessary	\$ -	\$ -	\$ -	\$ -	\$ -	0.00
Total					\$ -	0.00

(17)	(18)	(19)	(20)	(21)
	Capital Structure	Cost Rate		
	(%)	(%)		(%)
Long-Term Debt			Weighted Average Cost	0.00%
Short-term Debt			of Capital	0.00%
Common Equity			Tax/PILs Rate	
Preferred Shares				
			Working Capital	
Total	0.00%		Allowance Factor	

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Exhibit:

8 Tab:

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Appendix 2-R Loss Factors

			ı	Historical Years	5		E Voor Averege
		2012	2013	2014	2015	2016	5-Year Average
	Losses Within Distributor's System						
A(1)	"Wholesale" kWh delivered to distributor (higher value)	706,953,513	730,568,311	730,490,285	698,517,377	669,958,462	707,297,590
A(2)	"Wholesale" kWh delivered to distributor (lower value)	706,953,513	730,568,311	730,490,285	698,517,377	669,958,462	707,297,590
В	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)						-
С	Net "Wholesale" kWh delivered to distributor = A(2) - B	706,953,513	730,568,311	730,490,285	698,517,377	669,958,462	707,297,590
D	"Retail" kWh delivered by distributor	676,765,709	688,834,667	701,843,127	669,387,526	637,462,404	674,858,687
E	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)						-
F	Net "Retail" kWh delivered by distributor = D - E	676,765,709	688,834,667	701,843,127	669,387,526	637,462,404	674,858,687
G	Loss Factor in Distributor's system = C / F	1.0446	1.0606	1.0408	1.0435	1.0510	1.0481
	Losses Upstream of Distributor's Sy	ystem					
Н	Supply Facilities Loss Factor	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
	Total Losses						
I	Total Loss Factor = G x H	1.0446	1.0606	1.0408	1.0435	1.0510	1.0481

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N/A

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Appendix 2-S Stranded Meter Treatment

Year	Notes	Gross Asset Value	Accumulated Amortization	Contributed Capital (Net of Amortization)	Net Asset	Proceeds on Disposition	Residual Net Book Value
		(A)	(B)	(C)	(D) = (A) - (B) - (C)	(E)	(F) = (D) - (E)
2006					\$ -		\$ -
2007					\$ -		\$ -
2008					\$ -		\$ -
2009					\$ -		\$ -
2010					\$ -		\$ -
2011					\$ -		\$ -
2012					\$ -		\$ -
2013					\$ -		\$ -
2014					\$ -		\$ -
2015					\$ -		\$ -
2016					\$ -		\$ -
2017	(1)				\$ -		\$ -

Notes:

(1) For 2017, please indicate whether the amounts provided are on a forecast or actual basis.

Some distributors have transferred the cost of stranded meters from Account 1860 - Meters to "Sub-account Stranded Meter Costs of Account 1555", while in some cases distributors have left these costs in Account 1860. Depending on which treatment the applicant has chosen. please provide the information under either of the two scenarios (A and B below), as applicable.

Scenario A: If the stranded meter costs were transferred to "Sub-account Stranded Meter Costs" of Account 1555, the above table should be completed and the following information should be provided in Exhibit 9.

- A description of the accounting treatment followed by the applicant on stranded meter costs for financial accounting and reporting purposes.
- The amount of the pooled residual net book value of the removed from service stranded meters, less any contributed capital (net of accumulated amortization), and less any net proceeds from sales, which were transferred to this subaccount as of December 31, 2010.
- A statement as to whether or not, since transferring the removed stranded meter costs to the sub-account, the recording of depreciation expenses was continued in order to reduce the net book value through accumulated depreciation. If so, the total depreciation expense amount for the period from the time the costs for the stranded meters were transferred to the sub-account to December 31, 2010 should be provided.

If no depreciation expenses were recorded to reduce the net book value of stranded meter costs through accumulated depreciation, the total depreciation expense amount that would have been applicable from the time that the stranded meter costs were transferred to the sub-account of Account 1555 to December 31, 2010 should be provided. In addition, the following information should be provided:

- a) Whether or not carrying charges were recorded for the stranded meter cost balances in the sub-account, and if so, the total carrying charges recorded to December 31, 2010.
- b) The estimated amount of the pooled residual net book value of the removed from service meters, less any net proceeds from sales and contributed capital, at the time when the smart meters will have been fully deployed (e.g., as of December 31, 2010). If the smart meters have been fully deployed, the actual amount should be provided.

 A description as to how the applicant intends to recover in rates the remaining costs for stranded meters, including the proposed accounting treatment, the proposed disposition period, and the associated bill impacts. **Scenario B:** If the stranded meter costs remained recorded in Account 1860, the above table should be completed and the following information should be provided in Exhibit 9:

- A description of the accounting treatment followed by the applicant on stranded meter costs for financial accounting and reporting purposes.
- The amount of the pooled residual net book value of the removed from service stranded meters, less any contributed capital (net of accumulated amortization), and less any net proceeds from sales, as of December 31, 2010.
- A statement as to whether or not the recording of depreciation expenses continued in order to reduce the net book value through accumulated depreciation. If so, provision of the total (cumulative) depreciation expense for the period from the time that the meters became stranded to December 31, 2010.
- If no depreciation expenses were recorded to reduce the net book value of stranded meters through accumulated depreciation, the total (cumulative) depreciation expense amount that would have been applicable for the period from the time that the meters became stranded to December 31, 2010.
- The estimated amount of the pooled residual net book value of the removed from service meters, less any net proceeds from sales and contributed capital, at the time when smart meters will have been fully deployed. If the smart meters have been fully deployed, please provide the actual amount.
- A description as to how the applicant intends to recover in rates the costs for stranded meters, including the proposed accounting treatment, the proposed disposition period and the associated bill impacts.

Distributors should also provide the Net Book Value per class of meter as of December 31, 2010 as well as the number of meters that were removed / stranded. In preparing this information, distributors should review the Board's letter of January 16, 2007 Stranded Meter Costs Related to the Installation of Smart Meters which stated that records were to be kept of the type and number of each meter to support the stranded meter costs.

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Appendix 2-Y Summary of Impacts to Revenue Requirement from Transition to MIFRS

Revenue Requirement Component	2018 MIFRS	2018 CGAAP ¹	Difference	Reasons why the revenue requirement component is different under MIFRS
Closing NBV 2017			\$ -	
Closing NBV 2018			\$ -	
Average NBV	\$ -	\$ -	\$ -	
Working Capital			\$ -	
Rate Base	\$ -	\$ -	\$ -	
Return on Rate Base			\$ -	
			\$ -	
OM&A			\$ -	
Depreciation			\$ -	
PILs or Income Taxes			\$ -	
			\$ -	
Less: Revenue Offsets			\$ -	
			\$ -	
			\$ -	
			\$ -	
Insert description of additional item(s)			\$ -	
Total Base Revenue Requirement	\$ -	\$ -	\$ -	

^{1.} Applicants must provide a summary of the dollar impacts of MIFRS to each component of the revenue requirement (e.g. rate base, operating costs, etc.), including the overall impact on the proposed revenue requirement. Accordingly, the applicants must identify financial differences and resulting revenue requirement impacts arising from the adoption of MIFRS as compared to CGAAP. If the applicant is reflecting the changes in capitalization and depreciation policies for the first time in a rebasing application, then the comparison in the above table should be between MIFRS and CGAAP before the change in accounting policies. If the applicant changed capitalization and depreciation policies and reflected these changes in a previous rebasing application, the comparison in the above table should be between MIFRS and CGAAP after the change in accounting policies.

EB-2017-007 N/A
March 29, 2018

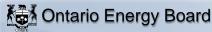
Appendix 2-YA One-Time Incremental IFRS Transition Costs

The following table should be completed based on the information requested below. An explanation should be provided for any blank entries. The entries should include one-time incremental IFRS transition costs that are currently included in Account 1508, Other Regulatory Assets, sub-account Deferred IFRS Transition Costs Account, or Account 1508, Other Regulatory Assets, sub-account IFRS Transition Costs Variance Account.

Nature of One-Time Incremental IFRS Transition Costs ¹		Audited Actual Costs Incurred		Audited Carrying Charges To December 31, 2016		January 1, 2017 to December 31, 2017 or April 30, 2017 (As appropriate)	Total Costs and Carrying Charges	Reasons why the costs recorded meet the criteria of one-time IFRS administrative incremental costs
Professional accounting fees							\$ -	
Professional legal fees							\$ -	
Salaries, wages and benefits of staff added to support the transition to IFRS							\$ -	
Associated staff training and development costs							\$ -	
Costs related to system upgrades, or replacements or changes where IFRS was the major reason for conversion							\$ -	
,							\$ -	
							\$ -	
							\$ -	
							\$ -	
Amounts, if any, included in previous Board approved rates (amounts should be negative) ²							\$ -	
							\$ -	
Insert description of additional item(s) and new rows if needed.							\$ -	
Total	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	

- 1 The Deferred IFRS Transition Costs Account and the IFRS Transition Costs Variance Account are exclusively for necessary, incremental transition costs and shall not include ongoing IFRS compliance costs or impacts arising from adopting accounting policy changes that reflect changes in the timing of the recognition of income. The incremental costs in these accounts shall not include costs related to system upgrades, or replacements or changes where IFRS was not the major reason for conversion. In addition, incremental IFRS costs shall not include capital assets or expenditures.
- 2 If there were any amounts approved in previous Board approved rates, please state the EB #:
 3 Any forecasted One-time costs past 2015 should be fully explained in the application, since distributors were required to adopt IFRS or an alternative accounting standard by January 1, 2015.

2018 Rev Reqt Work Form V9 - Final





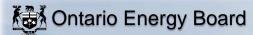
Version 7.02

Utility Name	PUC Distribution Inc.	
Service Territory	Sault Ste. Marie, Ontario	
Assigned EB Number	EB-2017-0071	
Name and Title	Andrew Belsito, Rates and Regulatory Affairs Officer	
Phone Number	705-759-3009	
Email Address	andrew.belsito@ssmpuc.com	

The RRWF has been enhanced commencing with 2017 rate applications to provide estimated base distribution rates. The enhanced RRWF is not intended to replace a utility's formal rate generator model which should continue to be the source of the proposed rates as well as the final ones at the conclusion of the proceeding. The load forecasting addition made to this model is intended to be demonstrative only and does not replace the information filed in the utility's application. In an effort to minimize the incremental work required from utilities, the cost allocation and rate design additions to this model do in fact replace former appendices that were required to be filed as part of the cost of service (Chapter 2) filing requirements.

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing the application or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.

While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.



1. Info 8. Rev_Def_Suff

2. Table of Contents 9. Rev_Reqt

3. Data_Input_Sheet 10. Load Forecast

4. Rate_Base 11. Cost Allocation

5. Utility Income 12. Residential Rate Design

6. Taxes_PILs 13. Rate Design and Revenue Reconciliation

7. Cost_of_Capital 14. Tracking Sheet

Notes:

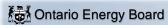
(1) Pale green cells represent inputs

(2) Pale green boxes at the bottom of each page are for additional notes

(3) Pale yellow cells represent drop-down lists

(4) Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.

(5) Completed versions of the Revenue Requirement Work Form are required to be filed in working Microsoft Excel format.



Data Input (1)

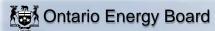
	_	Initial Application	(2)	Adjustments	_	Interrogatory Responses	(6)	Adjustments	Per Board Decision	
1	Rate Base									
	Gross Fixed Assets (average) Accumulated Depreciation (average) Allowance for Working Capital:	\$108,487,326 (\$15,769,425)	(5)	\$455,993 (\$2,742)	\$	108,943,319 (\$15,772,167)			\$108,943,319 (\$15,772,167)	
	Controllable Expenses Cost of Power	\$11,955,833 \$79,854,870 7.50%	(9)	(\$2,101,784)	\$		(9)		\$11,955,833 \$77,753,086 7.50%	(9)
	Working Capital Rate (%)	7.50%	(-)			7.50%	(-)		7.50%	(-)
2	Utility Income Operating Revenues:									
	Distribution Revenue at Current Rates Distribution Revenue at Proposed Rates Other Revenue:	\$16,011,897 \$19,691,584				\$15,842,850 \$19,265,636		\$0 \$0	\$15,842,850 \$19,265,636	
	Specific Service Charges Late Payment Charges Other Distribution Revenue	\$170,100 \$259,000 \$1,848,061		\$0 \$0 \$390,453		\$170,100 \$259,000 \$2,238,514		\$0 \$0 \$0	\$170,100 \$259,000 \$2,238,514	
	Other Income and Deductions	\$112,500		\$20,000		\$132,500		\$0	\$132,500	
	Total Revenue Offsets	\$2,389,661	(7)	\$410,453		\$2,800,114		\$0	\$2,800,114	
	Operating Expenses:									
	OM+A Expenses Depreciation/Amortization Property taxes	\$11,886,833 \$3,783,956 \$45,000			\$ \$ \$	3,783,956			\$11,886,833 \$3,783,956 \$45,000	
	Other expenses	\$24,000			Ť	24000			\$24,000	
3	Taxes/PILs Taxable Income:									
		(\$2,569,412)	(3)			(\$2,672,216)			(\$2,672,216)	
	Adjustments required to arrive at taxable income Utility Income Taxes and Rates:									
	Income taxes (not grossed up)	\$269,325				\$244,902			\$244,902	
	Income taxes (grossed up)	\$366,429				\$333,200			\$333,200	
	Federal tax (%) Provincial tax (%) Income Tax Credits	11.50% 15.00%				11.50% 15.00%			11.50% 15.00%	
4	Capitalization/Cost of Capital									
7	Capital Structure:									
	Long-term debt Capitalization Ratio (%)	56.0%				56.0%			56.0%	
	Short-term debt Capitalization Ratio (%)	4.0%	(8)			4.0%	(8)		4.0%	(8)
	Common Equity Capitalization Ratio (%) Prefered Shares Capitalization Ratio (%)	40.0%				40.0%			40.0%	
		100.0%				100.0%			100.0%	
	Cost of Capital									
	Long-term debt Cost Rate (%)	4.12%				4.12%			4.12%	
	Short-term debt Cost Rate (%)	2.29%				2.29%			2.29%	
	Common Equity Cost Rate (%) Prefered Shares Cost Rate (%)	9.00%				9.00%			9.00%	

Notes:

General

Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.

- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I
- (3) Net of addbacks and deductions to arrive at taxable income.
- (4) Average of Gross Fixed Assets at beginning and end of the Test Year
- Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- (6) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (8) 4.0% unless an Applicant has proposed or been approved for another amount.
- The default Working Capital Allowance factor is 7.5% (of Cost of Power plus controllable expenses), per the letter issued by the Board on June 3, 2015. Alternatively, a WCA factor based on lead-lag study, with supporting rationale could be provided.



Rate Base and Working Capital

Rate Base

	itate bace					
Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
1	Gross Fixed Assets (average) (2)	\$108,487,326	\$455,993	\$108,943,319	\$ -	\$108,943,319
2	Accumulated Depreciation (average) (2)	(\$15,769,425)	(\$2,742)	(\$15,772,167)	\$ -	(\$15,772,167)
3	Net Fixed Assets (average) (2)	\$92,717,901	\$453,251	\$93,171,152	\$ -	\$93,171,152
4	Allowance for Working Capital (1)	\$6,885,803	(\$157,634)	\$6,728,169	\$ -	\$6,728,169
5	Total Rate Base	\$99,603,703	\$295,617	\$99,899,320	<u> \$ -</u>	\$99,899,320

(1) Allowance for Working Capital - Derivation

Controllable Expenses		\$11,955,833	\$ -	\$11,955,833	\$ -	\$11,955,833
Cost of Power		\$79,854,870	(\$2,101,784)	\$77,753,086	\$ -	\$77,753,086
Working Capital Base		\$91,810,703	(\$2,101,784)	\$89,708,919	\$ -	\$89,708,919
Working Capital Rate %	(1)	7.50%	0.00%	7.50%	0.00%	7.50%
Working Capital Allowance	:	\$6,885,803	(\$157,634)	\$6,728,169		\$6,728,169

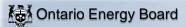
<u>Notes</u>

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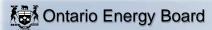
Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2018 cost of service applications is 7.5%, per the letter issued by the Board on June 3, 2015.

Average of opening and closing balances for the year.



Utility Income

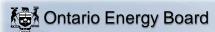
Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
1	Operating Revenues: Distribution Revenue (at	\$19,691,584	(\$425,948)	\$19,265,636	\$ -	\$19,265,636
	Proposed Rates)	\$19,091,304	(\$425,946)	\$19,200,000	Φ-	\$19,200,000
2	Other Revenue (1)	\$2,389,661	\$410,453	\$2,800,114	<u> </u>	\$2,800,114
3	Total Operating Revenues	\$22,081,245	(\$15,495)	\$22,065,750	\$ -	\$22,065,750
	Operating Expenses:					
4	OM+A Expenses	\$11,886,833	\$ -	\$11,886,833	\$ -	\$11,886,833
5	Depreciation/Amortization	\$3,783,956	\$ -	\$3,783,956	\$ -	\$3,783,956
6	Property taxes	\$45,000	\$ -	\$45,000	\$ -	\$45,000
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$24,000	<u> </u>	\$24,000	<u> </u>	\$24,000
9	Subtotal (lines 4 to 8)	\$15,739,789	\$ -	\$15,739,789	\$ -	\$15,739,789
10	Deemed Interest Expense	\$2,389,294	\$7,091	\$2,396,385	\$ -	\$2,396,385
11	Total Expenses (lines 9 to 10)	\$18,129,083	\$7,091	\$18,136,174	\$ -	\$18,136,174
12	Utility income before income					
	taxes	\$3,952,162	(\$22,586)	\$3,929,576	<u> </u>	\$3,929,576
13	Income taxes (grossed-up)	\$366,429	(\$33,229)	\$333,200	<u> </u>	\$333,200
14	Utility net income	\$3,585,733	\$10,643	\$3,596,376	\$ -	\$3,596,376
	Other Revenues / Revenues	uo Offcoto				
Notes	Other Revenues / Revenu	de Offsets				
(1)	Specific Service Charges	\$170,100	\$ -	\$170,100	\$ -	\$170,100
	Late Payment Charges	\$259,000	\$ -	\$259,000	\$ -	\$259,000
	Other Distribution Revenue	\$1,848,061	\$390,453	\$2,238,514	\$ -	\$2,238,514
	Other Income and Deductions	\$112,500	\$20,000	\$132,500	\$ -	\$132,500
	Total Revenue Offsets	\$2,389,661	\$410,453	\$2,800,114	\$-	\$2,800,114



Taxes/PILs

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
	<u>Determination of Taxable Income</u>			
1	Utility net income before taxes	\$3,585,733	\$3,596,376	\$3,596,376
2	Adjustments required to arrive at taxable utility income	(\$2,569,412)	(\$2,672,216)	(\$2,672,216)
3	Taxable income	\$1,016,321	\$924,160	\$924,160
	Calculation of Utility income Taxes			
4	Income taxes	\$269,325	\$244,902	\$244,902
6	Total taxes	\$269,325	\$244,902	\$244,902
7	Gross-up of Income Taxes	\$97,104	\$88,298	\$88,298
8	Grossed-up Income Taxes	\$366,429	\$333,200	\$333,200
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$366,429	\$333,200	\$333,200
10	Other tax Credits	\$ -	\$ -	\$ -
	Tax Rates			
11 12 13	Federal tax (%) Provincial tax (%) Total tax rate (%)	11.50% 15.00% 26.50%	11.50% 15.00% 26.50%	11.50% 15.00% 26.50%

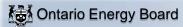
Notes



Capitalization/Cost of Capital

Line No.	Particulars	Capitaliz	ation Ratio	Cost Rate	Return
		Initial A	pplication		
	Debt	(%)	(\$)	(%)	(\$)
1	Long-term Debt	56.00%	\$55,778,074	4.12%	\$2,298,057
2	Short-term Debt	4.00%	\$3,984,148	2.29%	\$91,237
3	Total Debt	60.00%	\$59,762,222	4.00%	\$2,389,294
	Equity				
4	Common Equity	40.00%	\$39,841,481	9.00%	\$3,585,733
5	Preferred Shares	0.00%	\$ -	0.00%	<u> </u>
6	Total Equity	40.00%	\$39,841,481	9.00%	\$3,585,733
7	Total	100.00%	\$99,603,703	6.00%	\$5,975,027
		Interrogato	ry Responses		
	Dobt	(%)	(\$)	(%)	(\$)
1	Debt Long-term Debt	56.00%	\$55,943,619	4.12%	\$2,304,877
2	Short-term Debt	4.00%	\$3,995,973	2.29%	\$91,508
3	Total Debt	60.00%	\$59,939,592	4.00%	\$2,396,385
	Equity				
4	Common Equity	40.00%	\$39,959,728	9.00%	\$3,596,376
5 6	Preferred Shares	0.00%	\$-	0.00%	\$ -
	Total Equity	40.00%	\$39,959,728	9.00%	\$3,596,376
7	Total	100.00%	\$99,899,320	6.00%	\$5,992,760
		Per Boar	d Decision		
		(%)	(\$)	(%)	(\$)
	Debt				
8 9	Long-term Debt Short-term Debt	56.00%	\$55,943,619 \$2,005,073	4.12%	\$2,304,877
10	Total Debt	4.00% 60.00%	\$3,995,973 \$59,939,592	<u>2.29%</u> 4.00%	\$91,508 \$2,396,385

	Equity				
11	Common Equity	40.00%	\$39,959,728	9.00%	\$3,596,376
12 13	Preferred Shares Total Equity	0.00% 40.00%	\$ - \$39,959,728	9.00%	\$ - \$3,596,376
			, , ,		
14	Total	100.00%	\$99,899,320	6.00%	\$5,992,760
Notes					

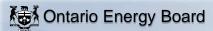


Revenue Deficiency/Sufficiency

		Initial Appli	cation	Interrogatory	Responses	Per Board D	Decision
Line No.	Particulars	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1 2 3	Revenue Deficiency from Below Distribution Revenue Other Operating Revenue	\$16,011,897 \$2,389,661	\$3,679,687 \$16,011,897 \$2,389,661	\$15,842,850 \$2,800,114	\$3,422,786 \$15,842,850 \$2,800,114	\$15,842,850 \$2,800,114	\$3,422,786 \$15,842,850 \$2,800,114
4	Offsets - net Total Revenue	\$18,401,558	\$22,081,245	\$18,642,964	\$22,065,750	\$18,642,964	\$22,065,750
5 6 8	Operating Expenses Deemed Interest Expense Total Cost and Expenses	\$15,739,789 \$2,389,294 \$18,129,083	\$15,739,789 \$2,389,294 \$18,129,083	\$15,739,789 \$2,396,385 \$18,136,174	\$15,739,789 \$2,396,385 \$18,136,174	\$15,739,789 \$2,396,385 \$18,136,174	\$15,739,789 \$2,396,385 \$18,136,174
9	Utility Income Before Income Taxes	\$272,475	\$3,952,162	\$506,790	\$3,929,576	\$506,790	\$3,929,576
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$2,569,412)	(\$2,569,412)	(\$2,672,216)	(\$2,672,216)	(\$2,672,216)	(\$2,672,216)
11	Taxable Income	(\$2,296,937)	\$1,382,750	(\$2,165,426)	\$1,257,360	(\$2,165,426)	\$1,257,360
12 13	Income Tax Rate	26.50% (\$608,688)	26.50% \$366,429	26.50% (\$573,838)	26.50% \$333,200	26.50% (\$573,838)	26.50% \$333,200
14 15	Income Tax Credits Utility Net Income	\$ - \$881,163	\$ - \$3,585,733	\$ - \$1,080,628	\$ - \$3,596,376	\$ - \$1,080,628	\$ - \$3,596,376
16	Utility Rate Base	\$99,603,703	\$99,603,703	\$99,899,320	\$99,899,320	\$99,899,320	\$99,899,320
17	Deemed Equity Portion of Rate Base	\$39,841,481	\$39,841,481	\$39,959,728	\$39,959,728	\$39,959,728	\$39,959,728
18	Income/(Equity Portion of Rate Base)	2.21%	9.00%	2.70%	9.00%	2.70%	9.00%
19	Target Return - Equity on Rate Base	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%
20	Deficiency/Sufficiency in Return on Equity	-6.79%	0.00%	-6.30%	0.00%	-6.30%	0.00%
21 22	Indicated Rate of Return Requested Rate of Return on Rate Base	3.28% 6.00%	6.00% 6.00%	3.48% 6.00%	6.00% 6.00%	3.48% 6.00%	6.00% 6.00%
23	Deficiency/Sufficiency in Rate of Return	-2.72%	0.00%	-2.52%	0.00%	-2.52%	0.00%
24 25 26	Target Return on Equity Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency)	\$3,585,733 \$2,704,570 \$3,679,687 (1)	\$3,585,733 \$ -	\$3,596,376 \$2,515,748 \$3,422,786 (1)	\$3,596,376 \$1	\$3,596,376 \$2,515,748 \$3,422,786 (1)	\$3,596,376 \$1

Notes:

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



Revenue Requirement

Line No.	Particulars	Application	_	Interrogatory Responses		Per Board Decision	
1	OM&A Expenses	\$11,886,833		\$11,886,833		\$11,886,833	
2	Amortization/Depreciation	\$3,783,956		\$3,783,956		\$3,783,956	
3	Property Taxes	\$45,000		\$45,000		\$45,000	
5	Income Taxes (Grossed up)	\$366,429		\$333,200		\$333,200	
6	Other Expenses	\$24,000		\$24,000		\$24,000	
7	Return						
	Deemed Interest Expense	\$2,389,294		\$2,396,385		\$2,396,385	
	Return on Deemed Equity	\$3,585,733	_	\$3,596,376		\$3,596,376	
8	Service Revenue Requirement						
·	(before Revenues)	\$22,081,245	_	\$22,065,749		\$22,065,749	
9	Revenue Offsets	\$2,389,661		\$2,800,114		\$2,800,114	
10	Base Revenue Requirement	\$19,691,584	-	\$19,265,635		\$19,265,635	
	(excluding Tranformer Owership Allowance credit adjustment)	<u> </u>	=	ψ·ο, <u>ποο,σοο</u>		<u> </u>	
11	Distribution revenue	\$19,691,584		\$19,265,636		\$19,265,636	
12	Other revenue	\$2,389,661	_	\$2,800,114		\$2,800,114	
13	Total revenue	\$22,081,245	_	\$22,065,750		\$22,065,750	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	\$ -	(1)	\$1	(1)	\$1 ⁽	(1)

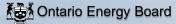
Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

	Application	Interrogatory Responses	Δ% ⁽²⁾	Per Board Decision	Δ% (2)
Service Revenue Requirement Grossed-Up Revenue	\$22,081,245	\$22,065,749	(\$0)	\$22,065,749	(\$1
Deficiency/(Sufficiency)	\$3,679,687	\$3,422,786	(\$0)	\$3,422,786	(\$1)
Base Revenue Requirement (to be recovered from Distribution Rates)	\$19,691,584	\$19,265,635	(\$0)	\$19,265,635	(\$1)
Revenue Deficiency/(Sufficiency) Associated with Base Revenue					
Requirement	\$3,679,687	\$3,422,786	(\$0)	\$3,422,786	(\$1

Notes

1) Line 11 - Line 8

Percentage Change Relative to Initial Application



Load Forecast Summary

This spreadsheet provides a summary of the customer and load forecast on which the test year revenue requirement is derived. The amounts serve as the denominators for deriving the rates to recover the test year revenue requirement for purposes of this RRWF.

The information to be input is inclusive of any adjustments to kWh and kW to reflect the impacts of CDM programs up to and including CDM programs planned to be executed in the test year. i.e., the load forecast adjustments determined in **Appendix 2-Is** should be incorporated into the entries. The inputs should correspond with the summary of the Load Forecast for the Test Year in **Appendix 2-IB** and in Exhibit 3 of the application.

Appendix 2-IB is still required to be filled out, as it also provides a year-over-year variance analysis of demand growth andf trends from historical actuals to the Bridge and Test Year forecasts.

Stage in Process:

Interrogatory Responses

Customer Class
Input the name of each customer class.
Residential
General Service Less than 50 kW
General Service 50 to 4,999 kW Unmetered Scattered Load
Sentinel Lighting
Street Lighting

	Initial Application							
Customer / Connections	kWh	kW/kVA ⁽¹⁾						
Test Year average or mid-year	Annual	Annual						
29,789	296,393,596	-						
3,443	94,320,130	-						
353	248,349,153	624,500						
23	1,176,822	-						
348	218,403	616						
8,070	2,415,793	7,076						

642,873,897

632,192

Interi	Interrogatory Responses								
Customer / Connections	kWh	kW/kVA ⁽¹⁾							
Test Year average or mid-year	Annual	Annual							
29,816 3,431 357 22 354 8,070	287,663,507 92,683,979 245,243,826 944,731 209,800 2,398,221	616,309 593 7,030							
42,050	629,144,064	623,932							

Interrogatory Personness

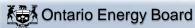
Per Board Decision									
Customer / Connections	kWh	kW/kVA ⁽¹⁾							
Test Year average or mid-year	Annual	Annual							

Notes

Total

42,026

⁽¹⁾ Input kW or kVA for those customer classes for which billing is based on demand (kW or kVA) versus energy consumption (kWh)



Cost Allocation and Rate Design

This spreadsheet replaces **Appendix 2-P** and provides a summary of the results from the Cost Allocation spreadsheet, and is used in the determination of the class revenue requirement and, hence, ultimately, the determination of rates from customers in all classes to recover the revenue requirement.

Stage in Application Process: Interrogatory Responses

A) Allocated Costs

Name of Customer Class (3) From Sheet 10, Load Forecast	Previous Study (1) Reven		Allocated Class Revenue Requirement		Revenue Requirement		%
From Sheet 10. Load Polecast					(7A)		
Residential General Service Less than 50 kW	\$ \$	11,580,870 2,673,048	61.47% 14.19%	\$ \$	14,181,555 3,043,297	64.27% 13.79%	
General Service 50 to 4,999 kW	\$	3,475,269	18.44%	\$	4,544,463	20.60%	
Unmetered Scattered Load Sentinel Lighting	\$ \$	33,369 45,301	0.18% 0.24%	\$ \$	45,649 47,146	0.21% 0.21%	
Street Lighting	\$	1,033,492	5.49%	\$	203,640	0.92%	
Total	\$	18,841,349	100.00%	\$	22,065,750	100.00%	
			Service Revenue Requirement (from Sheet 9)	\$	22,065,749.43		

- (1) Class Allocated Revenue Requirement, from Sheet O-1, Revenue to Cost || RR, row 40, from the Cost Allocation Study in this application. This excludes costs in deferral and variance accounts. For Embedded Distributors, Account 4750 Low Voltage (LV) Costs are also excluded.
- (2) Host Distributors Provide information on any embedded distributor(s) as a separate class, if applicable. If embedded distributors are billed in a General Service class, include the allocated costs and revenues of the embedded distributor(s) in the applicable class, and also complete Appendix 2-Q.
- (3) Customer Classes If these differ from those in place in the previous cost allocation study, modify the customer classes to match the proposal in the current application as closely as possible.

B) Calculated Class Revenues

Name of Customer Class	Forecast (LF) X rent approved rates	LF X current proved rates X (1+d)	LF X	Proposed Rates	I	Miscellaneous Revenues
	(7B)	(7C)		(7D)		(7E)
1 Residential	\$ 8,999,028	\$ 10,943,233	\$	11,257,683	\$	1,831,393
2 General Service Less than 50 kW	\$ 2,604,474	\$ 3,167,161	\$	3,167,161	\$	378,100
3 General Service 50 to 4,999 kW	\$ 3,758,542	\$ 4,570,560	\$	4,570,560	\$	522,899
Unmetered Scattered Load	\$ 32,637	\$ 39,688	\$	39,688	\$	8,808
5 Sentinel Lighting	\$ 28,668	\$ 34,862	\$	34,862	\$	10,228
6 Street Lighting 7 8 9 0 1 2 3 4 5 6 7 8 9	\$ 419,500	\$ 510,131	\$	195,682	\$	48,686
Total	\$ 15,842,850	\$ 19,265,636	\$	19,265,636	\$	2,800,114

⁽⁴⁾ In columns 7B to 7D, LF means Load Forecast of Annual Billing Quantities (i.e., customers or connections, as applicable X 12 months, and kWh, kW or kVA as applicable. Revenue quantities should be net of the Transformer Ownership Allowance for applicable customer classes. Exclude revenues from rate adders and rate riders.

⁽⁵⁾ Columns 7C and 7D - Column Total should equal the Base Revenue Requirement for each.

⁽⁶⁾ Column 7C - The OEB-issued cost allocation model calculates "1+d" on worksheet O-1, cell C22. "d" is defined as Revenue Deficiency/Revenue at Current Rates.

⁽⁷⁾ Column 7E - If using the OEB-issued cost allocation model, enter Miscellaneous Revenues as it appears on worksheet O-1, row 19,

C) Rebalancing Revenue-to-Cost Ratios

Name of Customer Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year:	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	2013			
	%	%	%	%
1 Residential	92.68%	90.08%	92.30%	85 - 115
General Service Less than 50 kW	113.44%	116.49%	116.49%	80 - 120
General Service 50 to 4,999 kW	119.53%	112.08%	112.08%	80 - 120
Unmetered Scattered Load	100.13%	106.24%	106.24%	80 - 120
Sentinel Lighting	83.03%	95.64%	95.64%	80 - 120
Street Lighting	82.33%	274.41%	120.00%	80 - 120

⁽⁸⁾ Previously Approved Revenue-to-Cost (R/C) Ratios - For most applicants, the most recent year would be the third year (at the latest) of the Price Cap IR period. For example, if the applicant, rebased in 2012 with further adjustments to move within the range over two years, the Most Recent Year would be 2015. However, the ratios in 2015 would be equal to those after the adjustment in 2014.

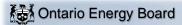
⁽⁹⁾ Status Quo Ratios - The OEB-issued cost allocation model provides the Status Quo Ratios on Worksheet O-1. The Status Quo means "Before Rebalancing".

⁽¹⁰⁾ Ratios shown in red are outside of the allowed range. Applies to both Tables C and D.

(D) Proposed Revenue-to-Cost Ratios (11)

Name of Customer Class	Propose	ed Revenue-to-Cost Ratio		Policy Range
	Test Year Price Cap IR Period			
	2018	2019	2020	
Residential	92.30%	92.30%	92.30%	85 - 115
General Service Less than 50 kW	116.49%	116.49%	116.49%	80 - 120
General Service 50 to 4,999 kW	112.08%	112.08%	112.08%	80 - 120
Unmetered Scattered Load	106.24%	106.24%	106.24%	80 - 120
Sentinel Lighting	95.64%	95.64%	95.64%	80 - 120
Street Lighting	120.00%	120.00%	120.00%	80 - 120

⁽¹¹⁾ The applicant should complete Table D if it is applying for approval of a revenue-to-cost ratio in 2018 that is outside of the OEB's policy range for any customer class. Table D will show that the distributor is likely to enter into the 2019 and 2020 Price Cap IR models, as necessary. For 2019 and 2020, enter the planned revenue-to-cost ratios that will be "Change" or "No Change" in 2017 (in the current Revenue/Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision - Cost Revenue Adjustment, column d), and enter TBD for class(es) that will be entered as 'Rebalance'.



New Rate Design Policy For Residential Customers

Please complete the following tables.

A Data Inputs (from Sheet 10. Load Forecast)

Test Year Billing Determinants for Residential Class							
Customers	29,810						
kWh	287,663,50						
Proposed Residential Class Specific Revenue	\$ 11,257,683.03						
Requirement ¹							

Residential Base Rates on Curre	ent Tariff	
Monthly Fixed Charge (\$)	\$	21.23
Distribution Volumetric Rate (\$/kWh)	\$	0.0132

B Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	21.2	29,816	\$ 7,596,316.56	66.75%
Variable	0.013151108	287,663,507	\$ 3,783,093.74	33.25%
TOTAL	-	-	\$ 11,379,410.30	-

C Calculating Test Year Base Rates

Number of Remaining Rate Design Policy	
Transition Years ²	3

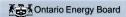
	 st Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split		
Fixed	\$ 7,515,057.61	21	\$	7,513,506.40	
Variable	\$ 3,742,625.41	0.013	\$	3,739,625.59	
TOTAL	\$ 11,257,683.02	-	\$	11,253,132.00	

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Revenue Reconciliation @ Adjusted Rates		
Fixed	77.84%	\$ 8,762,599.41	\$ 24.49	\$ 8,762,179.61		
Variable	22.16%	\$ 2,495,083.61	\$ 0.0087	\$ 2,502,672.51		
TOTAL	-	\$ 11,257,683.02	-	\$ 11,264,852.12		

Checks ³									
Change in Fixed Rate	\$	3.49							
Difference Between Revenues @ Proposed Rates		\$7,169.10							
and Class Specific Revenue Requirement		0.06%							

Notes:

- 1 The final residential class specific revenue requirement, excluding allocated Miscellaneous Revenues, as shown on Sheet 11. Cost Allocation, should be used (i.e. the revenue requirement after any proposed adjustments to R/C ratios).
- The distributor should enter the number of years remaining before the transition to fully fixed rates is completed. A distributor transitioning to fully fixed rates over a four year period and began the transition in 2016 would input the number "3" into cell D40. A distributor transitioning over a five-year period would input the number "4". Where the change in the residential rate design will result in the fixed charge increasing by more than \$4/year, a distributor may propose an additional transition year.
- 3 Change in fixed rate due to rate design policy should be less than \$4. The difference between the proposed class revenue requirement and the revenue at calculated base rates should be minimal (i.e. should be reasonably considered as a rounding error)



Rate Design and Revenue Reconciliation

This sheet replaces Appendix 2-V, and provides a simplified model for calculating the standard monthly and voluentric rates based on the allocated class revenues and fixed/variable split resulting from the cost allocation study and rate design and as proposed by the applicant. However, the RRWF does not replace the rate generator model that an applicant distributor may use in support of its application. The RRWF provides a demonstrative check on the derivation of the revenue requirement and on the proposed base distribution rates to recover the revenue requirement, based on summary information from a more detailed rate generator model and other models that applicants use for cost allocation, load forecasting, taxes/Pil.s, etc.

Stage in Process: Interrogatory Responses				Class Allocated Revenues					Distribution Rates				Revenue Reconciliation				
Customer and Load Forecast			From Sheet 11. Cost Allocation and Sheet 12. Residential Rate Design			Fixed / Variable Splits ² Percentage to be entered as a fraction between 0 and 1											
Customer Class From sheet 10. Load Forecast	Volumetric Charge Determinant	Customers / Connections	kWh	kW or kVA	Total Class Revenue Requirement	Monthly Service Charge	Volumetric	Fixed	Variable	Transformer Ownership Allowance 1 (\$)	Monthly Se	No. of decimals	Volum Rate	etric Rate No. of decimals	MSC Revenues	Volumetric revenues	Revenues less Transformer Ownership Allowance
1 Residential 2 General Service Less than 50 kW General Service 50 to 4,999 kW Unimetered Scattered Load 5 Sentinel Lighting 6 Street Lighting 7 Street Lighting 9 9 10 10 11 12 13 14 15 16 17 18 19 19 10 10 10 10 10 10 10 10 10 10 10 10 10	KWh KWh KW KWh KW KW	29,816 3,431 357 22 354 8,070	287,663,507 92,683,979 245,243,826 944,731 209,800 2,398,221	- 616,309 - 593 7,030 - - - - - - - - - - - - - - - - - -	\$ 11,257,683 \$ 3,167,161 \$ 4,570,500 \$ 39,688 \$ 34,862 \$ 195,682	\$ 8,762,599 \$ 856,647 \$ 596,284 \$ 4,074 \$ 15,136 \$ 132,807	\$ 2,495,084 \$ 2,310,514 \$ 3,974,276 \$ 35,614 \$ 19,726 \$ 62,875	77.84% 27.05% 13.05% 10.25% 43.42% 67.87%	22.16% 72.95% 86.95% 99.74% 56.58% 32.13%	\$ 82,800	\$24.4 \$20.0 \$139.1 \$15.6 \$3.2 \$1.3	1 9 3 6	\$0.0249 \$6.5829 \$0.0377 \$33.2651	KWI 4 KWI KWI KWI KWI KWI KWI KWI KWI KWI KWI	\$ 8,762,179.61 \$ 856,730.43 \$ 596,289.96 \$ 4,073.52 \$ 15,143.23 \$ 132,670.80 \$	\$ 2,502,672.5125 \$ 2,307,831.0751 \$ 4,057,101.1688 \$ 35,616.3752 \$ 19,726.2043 \$ 62,874.9140 \$ 5 \$ - \$ 5 \$ 5 \$ - \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5	\$ 11,264,852,12 \$ 3,164,561,61 \$ 4,570,591,13 \$ 36,699,43 \$ 190,546,71 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5
							1	Total Transformer Ov	vnership Allowance	\$ 82,800					Total Distribution R	evenues	\$ 19,270,109.80
Notes:													Rates recover rev	enue requirement	Base Revenue Requ	irement	\$ 19,265,635.43
Transformer Ownership Allowance is	entered as a positive a	amount and only for	those classes to wi	hich it annlies											Difference % Difference		\$ 4,474.37 0.023%

The Fixed/Variable split, for each customer class, drives the 'rate generator' portion of this sheet of the RRWF. Only the 'fixed' fraction is entered, as the sum of the 'fixed' and 'variable' portions must sum to 100%. For a distributor that may set the Monthly Service Charge, the 'fixed' ratio is calcutated as: [MSC x (average number of customers or connections) x 12 months] / (Class Allocated Revenue Requirement).

ergy Board

venue Requirement Workform (RRWF) for 2018 Filers

ed "Original Application", summarizes key statistics based on the data inputs into the RRWF. After the original application filing, the applicant provides key changes in capital and operating expenses, load forecasts, cost of capital, etc., as revised the application. This could be due to revisions or responses to interrogatories. The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for est to interrogatories, undertakings, etc.)

(Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated. note material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.)

Summary of Proposed Changes

		Cost of	Capital	Rate Bas	e and Capital Exp	enditures	Op	erating Expens	es		Revenue R	equirement	
Item / Description ⁽²⁾		Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)		Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	
Original Application	\$	5,975,027	6.00%	\$ 99,603,703	\$ 91,810,703	\$ 6,885,803	\$ 3,783,956	\$ 366,429	\$ 11,886,833	\$ 22,081,245	\$ 2,389,661	\$ 19,691,584	\$ 3,679,687
Update to 2017 Actuals	\$	6,002,217	6.00%	\$ 100,056,955	\$ 91,810,703	\$ 6,885,803	\$ 3,783,956	\$ 335,246	\$ 11,886,833	\$ 22,077,252	\$ 2,389,661	\$ 19,687,591	\$ 3,844,741
Change	\$	27,190	0.00%	\$ 453,252	\$ -	\$ 0	\$ -	-\$ 31,183	\$ -	-\$ 3,993	\$ -	-\$ 3,993	\$ 165,054
Update to Cost of Power	\$	5,992,760	6.00%	\$ 99,899,321	\$ 89,708,918	\$ 6,728,169	\$ 3,783,956	\$ 333,200	\$ 11,886,833	\$ 22,065,750	\$ 2,389,661	\$ 19,676,089	\$ 3,833,239
Change	-\$	9,457	0.00%	-\$ 157,634	-\$ 2,101,785	-\$ 157,634	\$ -	-\$ 2,046	\$ -	-\$ 11,502	\$ -	-\$ 11,502	-\$ 11,502
Update to Operating Revenue	\$	5,992,760	6.00%	\$ 99,899,321	\$ 89,708,918	\$ 6,728,169	\$ 3,783,956	\$ 333,200	\$ 11,886,833	\$ 22,065,750	\$ 2,800,114	\$ 19,265,636	\$ 3,422,786
Change	\$	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 410,453	-\$ 410,453	-\$ 410,453

D18-4981 PUC 2018 Test year Income Tax PILs Workform 20180329 Tab T4 Updated



Utility Name PUC Distribution Inc. Assigned EB Number EB-2017-0071 Phone Number 705-759-3009 Email Address andrew.belsito@ssmpuc.com 29-Mar Last COS Re-based Year

Note: Drop-down lists are shaded blue; Input cells are shaded green.

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your rate application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing the application or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.

While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of

Instructions

Purpose

Version 1.00

The purpose of this workbook is to calculate the estimated Payment in Lieu of Taxes (PILs) for the Test Year. The calculation of PILs for the Test Year is on tab To and is based on the inputs on the other tabs.

Tab S Summary is a summary of the amounts to be transferred to the Data Input Sheet of the Revenue Requirement

Tab S1 Integrity Checks must be completed after the completion of the PILS calculation in this workbook.

Methodology
To calculate the PILs for the Test Year:

- 1) input the balances from the income tax return of the Historical Year in tabs H1 to H13.
- 2) input the balances for the Bridge Year and the Test Year.
- Inputs should include:
- non-deductible expenses (Schedule 1 B1 and T1) - loss carryforward (Schedule 4 - B4 and T4)
- capital cost allowance (Schedule 8 B8 and T8)
- non-deductible reserves (Schedule 13 B13 and T13)
- 3) make any other adjustments and inputs required so that the PILs amount calculated for the Test Year on tab T0 is

Other Notes

```
Tabs H1 to H13 relate to the Historical Year.
Tabs B1 to B13 relate to the Bridge Year.
Tabs T1 to T13 relate to the Test Year.
```

The amounts on tabs H1 to H13 should agree to the tax return filed with the Canada Revenue Agency. Any CRA audit adjustments or corrections should also be reflected.

It is assumed the net income before tax for the Test Year is equal to the Return on Equity. Return on Equity is

On tab "A. Data Input Sheet", input the "Rate Base" amount and "Return on Rate Base" amounts.



1. Info

S. Summary

A. Data Input Sheet

B. Tax Rates & Exemptions

Historical Year H0 - PILs, Tax Provision Historical Year

H1 - Adj. Taxable Income Historical Year

H4 - Schedule 4 Loss Carry Forward Historical Year

H8 - Schedule 8 Historical

<u>H10 - Schedule 10 CEC Historical Year</u> H13 - Schedule 13 Tax Reserves Historical

Bridge Year <u>B0 - PILs,Tax Provision Bridge Year</u>

B1 - Adj. Taxable Income Bridge Year

B4 - Schedule 4 Loss Carry Forward Bridge Year

B8 - Schedule 8 CCA Bridge Year
B10 - Schedule 10 CEC Bridge Year

B13 - Schedule 13 Tax Reserves Bridge Year

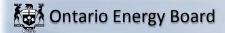
Test Year To PILs, Tax Provision Test Year

T1 Taxable Income Test Year

T4 Schedule 4 Loss Carry Forward Test Year

T8 Schedule 8 CCA Test Year
T13 Schedule 13 Reserve Test Year

1



No inputs required on this worksheet.

Inputs on Service Revenue Requirement Worksheet

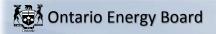
The Service Revenue Requirement is in the 'Revenue Requirement Workform' - Tab 3.

	working Paper	
Item	Reference	
Adjustments required to arrive at taxable income	as below	-2,672,216
Test Year - Payments in Lieu of Taxes (PILs)	<u>T0</u>	244,902
Test Year - Grossed-up PILs	<u>T0</u>	333,200
Effective Federal Tax Rate	<u>T0</u>	15.0%
Effective Ontario Tax Rate	<u>T0</u>	11.5%
Calculation of Adjustments required to arrive at Taxable Income		
Regulatory Income (before income taxes)	<u>T1</u>	3,596,376
Taxable Income	<u>T1</u>	924,159
Difference	calculated	-2,672,216 as above

Integrity Checks

The applicant must ensure the following integrity checks have been completed and confirm this is the case in the table below, or provide an explanation if this is not the case:

		Utility Confirmation	
	Item	(Y/N)	Notes
	The depreciation and amortization added back in the application's PILs model agree with the numbers disclosed in the rate base section of the		
1	application	Υ	
	The capital additions and deductions in the UCC/ CCA Schedule 8 agree with the rate base section for historical, bridge and test years	Υ	
	Schedule 8 of the most recent federal T2 tax return filed with the application has a closing December 31 historical year UCC that agrees with the		
	opening (January 1) bridge year UCC. If the amounts do not agree, then the applicant must provide a reconciliation with explanations.		
3	Distributors must segregate non- distribution tax amounts on Schedule 8.	Υ	
	The CCA deductions in the application's PILs tax model for historical, bridge and test years (as applicable) agree with the numbers in the UCC		
	schedules for the same years filed in the application	Υ	
5	Loss carry-forwards, if any, from the tax returns (Schedule 4) agree with those disclosed in the application	Υ	
6	A discussion is included in the application as to when the loss carry-forwards, if any, will be fully utilized	Υ	
	CCA is maximized even if there are tax loss carry-forwards	Υ	
	Accounting OPEB and pension amounts added back on Schedule 1 to reconcile accounting income to net income for tax purposes, must agree		
	with the OM&A analysis for compensation. The amounts deducted must be reasonable when compared with the notes in the audited financial		
8	statements, FSCO reports, and the actuarial valuations.	N/A	
9	The income tax rate used to calculate the tax expense must be consistent with the utility's actual tax facts and evidence filed in the application.	Υ	



			Test Year		Bridge Year
Rate Base		S	\$ 99,899,321	\$	101,960,588
Return on Ratebase					
Deemed ShortTerm Debt %	2.29%	Т	\$ 2,287,694		W = S * T
Deemed Long Term Debt %	4.12%	U	\$ 4,115,852		X = S * U
Deemed Equity %	9.00%	V	\$ 8,990,939		Y = S * V
Short Term Interest Rate	4.00%	Z	\$ 91,508		AC = W * Z
Long Term Interest	56.00%	AA	\$ 2,304,877		AD = X * AA
Return on Equity (Regulatory Income)	40.00%	AB	\$ 3,596,376		AE = Y * AB T1
Return on Rate Base			\$ 5,992,760		AF = AC + AD + AE

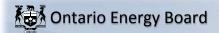
Questions that must be answered	Historical Year	Bridge Year	Test Year
1. Does the applicant have any Investment Tax Credits (ITC)?	No	No	No
2. Does the applicant have any SRED Expenditures?	No	No	No
3. Does the applicant have any Capital Gains or Losses for tax purposes?	No	No	No
4. Does the applicant have any Capital Leases?	No	No	No
5. Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?	Yes	Yes	Yes
6. Since 1999, has the applicant acquired another regulated applicant's assets?	No	No	No
7. Did the applicant pay dividends? If Yes, please describe what was the tax treatment in the manager's summary.	No	No	No
Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?	No	No	No



Tax Rates Federal & Provincial As of May 16, 2016	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016	Effective January 1, 2017	Effective January 1, 2018
Federal income tax General corporate rate	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%
Federal tax abatement	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate	28.00%	28.00%	28.00%	28.00%	28.00%	28.00%
Rate reduction Federal Income Tax	-13.00% 15.00%	-13.00% 15.00%	-13.00% 15.00%	-13.00% 15.00%	-13.00% 15.00%	-13.00% 15.00%
Ontario income tax	11.50%	11.50%	11.50%	11.50%	11.50%	11.50%
Combined federal and Ontario	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
Federal & Ontario Small Business						
Federal small business threshold	500,000	500,000	500,000	500,000	500,000	500,000
Ontario Small Business Threshold	500,000	500,000	500,000	500,000	500,000	500,000
Federal small business rate	11.00%	11.00%	11.00%	10.50%	10.50%	10.50%
Ontario small business rate	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%

Notes

- 1. The Ontario Energy Board's proxy for taxable capital is rate base.
- 2. Regarding the small business deduction, if applicable,
 - a. If taxable capital exceeds \$15 million, the small business rate will not be applicable.
 - b. If taxable capital is below \$10 million, the small business rate would be applicable.
 - c. If taxable capital is between \$10 million and \$15 million, the appropriate small business rate will be calculated.



PILs Tax Provision - Historical Year

Note: Input the actual information from the tax returns for the historical year.

Regulatory Taxable Income Combined Tax Rate and PILs

Ontario Tax Rate (Maximum 11.5%) Federal tax rate (Maximum 15%) Combined tax rate (Maximum 26.5%)

Total Income Taxes

Investment Tax Credits
Miscellaneous Tax Credits
Total Tax Credits

Corporate PILs/Income Tax Provision for Historical Year



\$ 364,437 **A**

15.00%

11.50%

В

С

26.50% **D = B+C**

\$ 96,576 E = A * D

G \$ - H = F + G

\$ 96,576 I = E - H



Adjusted Taxable Income - Historical Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	Α	,		(
Additions:				
Interest and penalties on taxes	103			(
Amortization of tangible assets	104	4,202,174		4,202,174
Amortization of intangible assets	106	1,202,171		1,202,11
Recapture of capital cost allowance from Schedule 8	107			(
Gain on sale of eligible capital property from Schedule 10	108			
Income or loss for tax purposes- joint ventures or partnerships	109			
Loss in equity of subsidiaries and affiliates	110	1,935,479		1,935,479
Loss on disposal of assets	111	1,000,110		.,000,
Charitable donations	112			
Taxable Capital Gains	113			
Political Donations	114			
Deferred and prepaid expenses	116			
Scientific research expenditures deducted on financial statements	118			
Capitalized interest	119			
Non-deductible club dues and fees	120			
Non-deductible club dues and fees Non-deductible meals and entertainment expense	120	3,105		3,10
Non-deductible automobile expenses	121	3,105		3,10
'	123			· ·
Non-deductible life insurance premiums	123			
Non-deductible company pension plans	124			
Tax reserves deducted in prior year				
Reserves from financial statements- balance at end of year	126			'
Soft costs on construction and renovation of buildings	127			
Book loss on joint ventures or partnerships	205			
Capital items expensed	206			
Debt issue expense	208			(
Development expenses claimed in current year	212			
Financing fees deducted in books	216			
Gain on settlement of debt	220			(
Non-deductible advertising	226			(
Non-deductible interest	227			(
Non-deductible legal and accounting fees	228			(
Recapture of SR&ED expenditures	231			(
Share issue expense	235			(
Write down of capital property	236			(
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			(
Other Additions				
Interest Expensed on Capital Leases	290			(
Realized Income from Deferred Credit Accounts	291			(
Pensions	292			
Non-deductible penalties	293			
	294			
	295			(
ARO Accretion expense				(
Capital Contributions Received (ITA 12(1)(x))				
Lease Inducements Received (ITA 12(1)(x))				
Deferred Revenue (ITA 12(1)(a))				
Prior Year Investment Tax Credits received				

				0
				0
				C
				C
				C
				C
				0
				0
				0
Total Additions		6,140,758	0	6,140,758
Deductions:				
Gain on disposal of assets per financial statements	401			0
Dividends not taxable under section 83	402			0
Capital cost allowance from Schedule 8	403	5,587,907		5,587,907
Terminal loss from Schedule 8	404			0
Cumulative eligible capital deduction from Schedule 10	405	188,414		188,414
Allowable business investment loss	406			0
Deferred and prepaid expenses	409			0
Scientific research expenses claimed in year	411			0
Tax reserves claimed in current year	413			0
Reserves from financial statements - balance at beginning of year	414			0
Contributions to deferred income plans	416			0
Book income of joint venture or partnership	305			0
Equity in income from subsidiary or affiliates	306			0
Other deductions: (Please explain in detail the nature of the item)				
Interest capitalized for accounting deducted for tax	390			0
Capital Lease Payments	391			0
Non-taxable imputed interest income on deferral and variance accounts	392			0
	393			0
	394			0
ARO Payments - Deductible for Tax when Paid				0
ITA 13(7.4) Election - Capital Contributions Received				0
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				0
Deferred Revenue - ITA 20(1)(m) reserve				0
Principal portion of lease payments				0
Lease Inducement Book Amortization credit to income				0
Financing fees for tax ITA 20(1)(e) and (e.1)				0
				0
				0
				0
				0
				0
				0
				0
Total Deductions		5,776,321	0	5,776,321
		, -,		, -,
Net Income for Tax Purposes		364,437	0	364,437
•		,		,
Charitable denotions from Cabadule 2	044			
Charitable donations from Schedule 2	311			0
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320			0
Non-capital losses of preceding taxation years from Schedule 4	331			C
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and	332			(
calculation in Manager's summary)	225			
Limited partnership losses of preceding taxation years from Schedule 4	335			(
TAVADI E INCOME	+	004.40-		204 /2-
TAXABLE INCOME		364,437	0	364,437



Schedule 7-1 Loss Carry Forward - Historical

Corporation Loss Continuity and Application

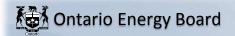
Non-Capital Loss Carry Forward Deduction	Total	Non- Distribution Portion	Utility Balance
Actual Historical	2,631,740		2,631,740

Net Capital Loss Carry Forward Deduction	Total	Non- Distribution Portion	Utility Balance	
Actual Historical			0	<u>B</u>



Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historical per tax returns	Less: Non- Distribution Portion	UCC Regulated Historical Year
1	Distribution System - post 1987	###########		############
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ 140,815.00		\$ 140,815.00
2	Distribution System - pre 1988			\$ -
8	General Office/Stores Equip	\$1,818,822.00		\$ 1,818,822.00
10	Computer Hardware/ Vehicles			\$ -
10.1	Certain Automobiles			\$ -
12	Computer Software			\$ -
13 ₁	Lease # 1			\$ -
13 2	Lease #2			\$ -
13 3	Lease # 3			\$ -
13 4	Lease # 4			\$ -
14	Franchise			\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs			\$ -
42	Fibre Optic Cable			\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment			\$ -
43.2	Certain Clean Energy Generation Equipment			\$ -
45	Computers & Systems Software acq'd post Mar 22/04			\$ -
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			\$ -
47	Distribution System - post February 2005	############		#############
50	Data Network Infrastructure Equipment - post Mar 2007			\$ -
52	Computer Hardware and system software			\$ -
95	CWIP			\$ -
				\$ -
				\$ -
				\$ -
				\$ -
			<u> </u>	\$ -
				\$ -
			<u> </u>	\$ -
				\$ -
				\$ -
				0
	SUB-TOTAL - UCC	86,613,148	0	86,613,148



Schedule 10 CEC - Historical Year

Cumulative Eligible Capital				2,691,625
Additions Cost of Eligible Capital Property Acquired during Test Year				
Other Adjustments	0			
Subtotal	0	x 3/4 =	0	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0	
		=	0	0
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtota	I		_	2,691,625
<u>Deductions</u>				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtota	0	x 3/4 =	_	0
Cumulative Eligible Capital Balance				2,691,625
Current Year Deduction		2,691,625	x 7% =	188,414
Cumulative Eligible Capital - Closing Balance				########



Income Tax/PILs Workform for 2

Schedule 13 Tax Reserves - Historical

Continuity of Reserves

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only
	T	1	1
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting p	urposes	1	1
Reserve for doubtful accounts ss. 20(1)(I)			0
Reserve for goods and services not delivered			0
ss. 20(1)(m) Reserve for unpaid amounts ss. 20(1)(n)			0
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
Official reserves			0
			0
			0
			0
			0
			0
Total	0	0	0
Financial Statement Reserves (not deductible	e for Tax Purposes)		
General Reserve for Inventory Obsolescence			0
(non-specific)			V
General reserve for bad debts			0
Accrued Employee Future Benefits:			0
- Medical and Life Insurance			0
-Short & Long-term Disability			0
-Accmulated Sick Leave			0
- Termination Cost			0
- Other Post-Employment Benefits			0
Provision for Environmental Costs			0
Restructuring Costs			0
Accrued Contingent Litigation Costs			0
Accrued Self-Insurance Costs			0
Other Contingent Liabilities			0
Bonuses Accrued and Not Paid Within 180 Days			0
of Year-End ss. 78(4) Unpaid Amounts to Related Person and Not			
Paid Within 3 Taxation Years ss. 78(1)			0
Other			0
			0
			n
			0
Total	0	0	0



PILS Tax Provision - Bridge Year

Regulatory Taxable Income

Tax Rate Small Taxes Effective Tax Rate **Business** Payable Rate (If Applicable) Ontario (Max 11.5%) 11.5% 11.5% -\$ 99,074 11.5% В Federal (Max 15%) 15.0% 15.0% -\$ 129,227 15.0% С

Combined effective tax rate (Max 26.5%)

Total Income Taxes

Investment Tax Credits Miscellaneous Tax Credits

Total Tax Credits

Corporate PILs/Income Tax Provision for Bridge Year

Note:

1. This is for the derivation of Bridge year PILs income tax expense and should not be used for Test year revenue requirement calculations.

Wires Only

Reference

<u>B1</u>

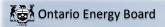
-\$ 861,513 **A**

26.50% D = B + C

\$ - E = A * D

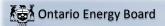
F G S - H=F+G

\$ - I = E - H



Adjusted Taxable Income - Bridge Year

	T2S1 line #	Working Paper Reference	Total for Regulated Utility
Income before PILs/Taxes	Α		1,242,551
Additions:			
Interest and penalties on taxes	103		
Amortization of tangible assets	104		3,663,582
Amortization of intangible assets	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets Charitable donations	111 112		
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees Non-deductible meals and entertainment	120		
expense			
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123	ļ	
Non-deductible company pension plans Tax reserves deducted in prior year	124 125	B13	(
Reserves from financial statements- balance	125	B13	
at end of year Soft costs on construction and renovation of	127	<u> </u>	·
buildings Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	236		
Other Additions	200	1	
Interest Expensed on Capital Leases Realized Income from Deferred Credit	290		
Accounts	291 292		
Pensions Non-deductible penalties	292		
Non-deductible perfaittes	293		
	295		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
Total Additions Deductions:			3,663,582



Adjusted Taxable Income - Bridge Year

Gain on disposal of assets per financial statements	401		
Dividends not taxable under section 83	402	İ	
Capital cost allowance from Schedule 8	403	B8	5,767,647
Terminal loss from Schedule 8	404		4,, 4, , 4
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves claimed in current year	413	B13	0
Reserves from financial statements - balance			
at beginning of year	414	<u>B13</u>	0
Contributions to deferred income plans	416		
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
Other deductions: (Please explain in detail the			
nature of the item)			
Interest capitalized for accounting deducted			
for tax	390		
Capital Lease Payments	391		
Non-taxable imputed interest income on			
deferral and variance accounts	392		
	393		
	394		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions			
Received			
ITA 13(7.4) Election - Apply Lease Inducement			
to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Daductions		color-lete d	E 707 0 17
Total Deductions		calculated	5,767,647
Net Income for Tax Purposes		calculated	-861,513
Charitable donations from Schedule 2	311	calculateu	-001,313
	311	-	
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320		
Non-capital losses of preceding taxation years from Schedule 4	331	<u>B4</u>	0
Net-capital losses of preceding taxation years			
from Schedule 4 (Please include explanation	332	B4	0
and calculation in Manager's summary)	-32	l <u></u>	
Limited partnership losses of preceding taxation	335	 	
years from Schedule 4	335		
TAXABLE INCOME		calculated	-861,513



Corporation Loss Continuity and Application

Schedule 4 Loss Carry Forward - Bridge Year

Non-Capital Loss Carry Forward Deduction		Total
Actual Historical	<u>H4</u>	2,631,740
Amount to be used in Bridge Year	<u>B1</u>	0
Loss Carry Forward Generated in Bridge Year (if any)	<u>B1</u>	861,513
Other Adjustments		
Balance available for use post Bridge Year	calculated	3,493,253

 Net Capital Loss Carry Forward Deduction
 Total

 Actual Historical
 H4
 C

 Amount to be used in Bridge Year
 C

 Loss Carry Forward Generated in Bridge Year (if any)
 B1

 Other Adjustments
 C

 Balance available for use post Bridge Year
 calculated
 C

<u>T4</u>



Schedule 8 CCA - Bridge Year

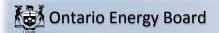
Class	Class Description	Working Paper Reference	UCC Regulated Historical Year	Additions	Disposals (Negative)	C Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Bridge Year C	CA		UCC End of Bridge Year
	Distribution System - post 1987	<u>H8</u>	\$ 44,009,981.00			\$ 44,009,981		\$ 44,009,981	4%	\$ 1,760,3		\$	42,249,582
	Non-residential Buildings Reg. 1100(1)(a.1) election	<u>H8</u>	\$ 140,815.00	\$ 8,109		\$ 148,924	\$ 4,055	\$ 144,870	6%	\$ 8,6	692	\$	140,232
	Distribution System - pre 1988	<u>H8</u>				\$ -	\$ -	\$	6%	\$	-	\$	-
	General Office/Stores Equip	<u>H8</u>	\$ 1,818,822.00			\$ 1,818,822	\$ -	\$ 1,818,822	20%	\$ 363,	'64	\$	1,455,058
	Computer Hardware/ Vehicles	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$	-	\$	-
	Certain Automobiles	<u>H8</u>				\$ -	\$ -	\$	30%	\$	-	\$	-
12	Computer Software	<u>H8</u>				\$ -	\$ -	\$ -	100%	\$	-	\$	-
	Lease # 1	<u>H8</u>				\$ -	\$ -	\$		\$	-	\$	-
	Lease #2	<u>H8</u>				\$ -	\$ -	\$		\$	-	\$	-
	Lease # 3	<u>H8</u>				\$ -	\$ -	\$ -		\$	-	\$	-
	Lease # 4	<u>H8</u>				\$ -	\$ -	\$		\$	-	\$	-
	Franchise	<u>H8</u>				\$ -	\$ -	\$ -		\$	-	\$	-
	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	<u>H8</u>				\$ -	\$ -	\$	8%	\$	-	\$	-
	Fibre Optic Cable	<u>H8</u>				\$ -	\$ -	\$ -	12%	\$	-	\$	-
	Certain Energy-Efficient Electrical Generating Equipment	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$	-	\$	-
	Certain Clean Energy Generation Equipment	<u>H8</u>				\$ -	\$ -	\$	50%	\$	-	\$	-
	Computers & Systems Software acq'd post Mar 22/04	<u>H8</u>				\$ -	\$ -	\$ -	45%	\$	-	\$	-
	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$	-	\$	-
	Distribution System - post February 2005	<u>H8</u>	\$ 40,643,530.00	\$ 5,202,090		\$ 45,845,620	\$ 2,601,045	\$ 43,244,575		\$ 3,459,	666	\$	42,386,054
	Data Network Infrastructure Equipment - post Mar 2007	<u>H8</u>				\$ -	\$ -	\$	55%	\$	-	\$	-
	Computer Hardware and system software	<u>H8</u>				\$ -	\$ -	\$	100%	\$	-	\$	-
95	CWIP	<u>H8</u>				\$ -	\$ -	\$ -	0%	\$	-	\$	-
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017) ¹	H10	\$ 2,503,211.25			\$ 2,503,211	\$ -	\$ 2,503,211	7%	\$ 175,2	225	\$	2,327,986
14.1	Eligible Capital Property (acg'd post Jan 1, 2017) ¹		\$ -			\$ -	\$ -	\$ -	5%	\$	-	\$	
	• • • • • • • • • • • • • • • • • • • •					\$ -	\$ -	\$ -		\$	-	\$	
						\$ -	\$ -	\$ -		\$	-	\$	-
						\$ -	\$ -	\$ -		\$	-	\$	-
						\$ -	\$ -	\$ -		\$	-	\$	-
						\$ -	\$ -	\$ -		\$	-	\$	-
						\$ -	\$ -	\$ -		\$	-	\$	-
						\$ -	\$ -	\$ -		\$	-	\$	-
						\$ -	\$ -	\$ -		\$	-	\$	
	TOTAL		\$ 89,116,359	\$ 5,210,199	\$ -	\$ 94,326,558	\$ 2,605,099	\$ 91,721,459		\$ 5,767,0	647 E	31 \$	88,558,912



Schedule 13 Tax Reserves - Bridge Year

Continuity of Reserves

						Bridge Year Adjustments					
Description	Reference	Historical Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance		Additions	Disposals	Balance for Bridge Year		Change During the Year	Disallowed Expenses
		1					1			ı	
Capital Gains Reserves ss.40(1)	<u>H13</u>	0		C				0	<u>T13</u>	0	
Tax Reserves Not Deducted for accounting purposes											
Reserve for doubtful accounts ss. 20(1)(I)	<u>H13</u>	0		C				0	<u>T13</u>	0	
Reserve for goods and services not delivered ss. 20(1)(m)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Reserve for unpaid amounts ss. 20(1)(n)	<u>H13</u>	0		C				0	<u>T13</u>	0	
Debt & Share Issue Expenses ss. 20(1)(e)	<u>H13</u>	0		C				0	<u>T13</u>	0	
Other tax reserves	<u>H13</u>	0		0				0	<u>T13</u>	0	
		0		0				0		0	
T-4-1		0			D4			0	D4	0	
Total		0	U		<u>B1</u>	0	0	U	<u>B1</u>	0	0
Financial Statement Reserves (not deductible for Tax Purposes)											
General Reserve for Inventory Obsolescence (non-specific)	H13	0		0				0	T13	0	
General reserve for bad debts	H13	0		(0	T13	0	
Accrued Employee Future Benefits:	H13	0		(0	T13	0	
- Medical and Life Insurance	H13	0		(0	T13	0	
-Short & Long-term Disability	H13	0		(0	T13	0	
-Accmulated Sick Leave	H13	0		(0	T13	0	
- Termination Cost	H13	0		(0	T13	0	
- Other Post-Employment Benefits	H13	0		(0	T13	0	
Provision for Environmental Costs	H13	0		C				0	T13	0	
Restructuring Costs	H13	0		(0	T13	0	
Accrued Contingent Litigation Costs	H13	0		(0	T13	0	
Accrued Self-Insurance Costs	H13	0		(0	T13	0	
Other Contingent Liabilities	H13	0		C				0	T13	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	<u>H13</u>	0		C				0	<u>T13</u>	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	<u>H13</u>	0		C				0	<u>T13</u>	0	
Other	<u>H13</u>	0						0	<u>T13</u>	0	
		0		0				0		0	
		0		0				0		0	
Total		0	0	O	<u>B1</u>	0	0	0	<u>B1</u>	0	0



PILs Tax Provision - Test Year

		****	C3 Offiny
Regulatory Taxable Income	<u>T1</u>	\$	924,159 A

	Tax Rate	Small Business Rate	Taxe	es Payable	Effective Tax Ra	ate	
		(If Applicable)					
Ontario (Max 11.5%)	11.5%	11.5%	\$	106,278	11.5%	В	
Federal (Max 15%)	15.0%	15.0%	\$	138.624	15.0%	С	

Combined effective tax rate (Max 26.5%)

Total Income Taxes

Investment Tax Credits Miscellaneous Tax Credits

Total Tax Credits

Corporat

Corporate PILs/Income Tax Provision Gross Up 1

Income Tax (grossed-up)

ome Tax Provision for Test Ye	t Year
-------------------------------	--------

73.50% J = 1-D

Wires Only

244,902 I = E - H

26.50% **D = B + C**

244,902 E = A * D

H = F + G

S. Su

Note:

1. This is for the derivation of revenue requirement and should not be used for sufficiency/deficiency calculations.



Taxable Income - Test Year		
	Working Paper	Test Year Taxable
	Reference	Income
Net Income Before Taxes	<u>A.</u>	3,596,376

additions:	T2 S1 line #		
Interest and penalties on taxes	102		
	103		
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104		3,783,95
Amortization of intangible assets 2-4 ADJUSTED ACCOUNTING DATA P490	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		
Charitable donations	112		
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible line insurance premiums Non-deductible company pension plans	124		
Tax reserves beginning of year	125	T13	
Reserves from financial statements- balance at end of year	126	T13	
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
· ·	227		
Non-deductible interest			
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		
Other Additions: (please explain in detail the nature of the item)			
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit Accounts	291		
	292		
Pensions			
Pensions Non-deductible penalties	293		
	293 294		
	294		
	294 295 296		
Non-deductible penalties	294 295		
Non-deductible penalties RO Accretion expense	294 295 296		
Non-deductible penalties ARO Accretion expense Capital Contributions Received (ITA 12(1)(x))	294 295 296		
Non-deductible penalties ARO Accretion expense Capital Contributions Received (ITA 12(1)(x)) ease Inducements Received (ITA 12(1)(x))	294 295 296		
Non-deductible penalties ARO Accretion expense Capital Contributions Received (ITA 12(1)(x))	294 295 296		

		1	
		1	
		+	
Total Additions		1	3,783,956
Deductions:			-,,
Gain on disposal of assets per financial statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	<u>T8</u>	5,757,521
Terminal loss from Schedule 8 Allowable business investment loss	404 406	+	
Deferred and prepaid expenses	406	+	
Scientific research expenses claimed in year	411	1	
Tax reserves end of year	413	<u>T13</u>	C
Reserves from financial statements - balance at beginning of year	414	<u>T13</u>	C
Contributions to deferred income plans	416		
Book income of joint venture or partnership	305	1	
Equity in income from subsidiary or affiliates Other deductions: (Please explain in detail the nature of the item)	306		
Interest capitalized for accounting deducted for tax	390		
Capital Lease Payments	391		
Non-taxable imputed interest income on deferral and variance accounts	392		
	393		
	394		
	395		
	396		
	397		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	5,757,521
NET INCOME FOR TAX PURPOSES		calculated	1,622,810
Charitable donations	311		
Taxable dividends received under section 112 or 113	320		
Non-capital losses of preceding taxation years from Schedule 7-1	331	<u>T4</u>	698,651
Net-capital losses of preceding taxation years (Please show calculation)	332	<u>T4</u>	C
Limited partnership losses of preceding taxation years from Schedule 4	335		
DECLII ATODY TAYADI E MOCATE		and a trace to	004.450
REGULATORY TAXABLE INCOME		calculated	924,159



Schedule 7-1 Loss Carry Forward - Test Year

Corporation Loss Continuity and Application

Non-Capital Loss Carry Forward Deduction	Working Paper Reference	Total	Non- Distribution Portion	Utility Balance
Actual/Estimated Bridge Year Carried Forward	<u>B4</u>	3,493,253		3,493,253
Amount to be used in Test Year and Price Cap Years	<u>T1</u>	3,493,253		3,493,253
Number of years loss until next cost of service (i.e. years the loss is to be spread over)		5		
Amount to be used in Test Year	calculated	698,651		698,651
Loss Carry Forward Generated in Test Year (if any)	<u>T1</u>	0		0
Other Adjustments				0
Balance available for use in Future Years	calculated	0		0

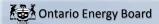
Net Capital Loss Carry Forward Deduction		Total	Non- Distribution Portion	Utility Balance
Actual/Estimated Bridge Year Carried Forward	<u>B4</u>	0		0
Amount to be used in Test Year and Price Cap Years				0
Number of years loss until next cost of service (i.e. years the loss is to be spread over)				
Amount to be used in Test Year	<u>T1</u>	0		0
Loss Carry Forward Generated in Test Year (if any)				0
Other Adjustments				0
Balance available for use in Future Years		0		0



Schedule 8 CCA - Test Year

Class	Class Description	Working Paper Reference	UCC Test Year Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Test Year CCA		UCC End of Test Year
1	Distribution System - post 1987	<u>B8</u>	\$ 42,249,582			\$ 42,249,582	\$ -	\$ 42,249,582	4%	\$ 1,689,983		\$ 40,559,598
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	B8	\$ 140,232			\$ 140,232	\$ -	\$ 140,232	6%	\$ 8,414		\$ 131,818
2	Distribution System - pre 1988	B8	\$ -			\$ -	\$ -	\$ -	6%	\$ -		\$ -
8	General Office/Stores Equip	<u>B8</u>	\$ 1,455,058			\$ 1,455,058	\$ -	\$ 1,455,058	20%	\$ 291,012	i I	\$ 1,164,046
10	Computer Hardware/ Vehicles	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
10.1	Certain Automobiles	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	30%	\$ -	i I	\$ -
12	Computer Software	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	100%	\$ -		\$ -
13 1	Lease #1	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
13 2	Lease #2	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -	ī	\$ -
13 3	Lease # 3	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
13 4	Lease # 4	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -	i	\$ -
14	Franchise	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -	ī	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than E	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	8%	\$ -		\$ -
42	Fibre Optic Cable	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	12%	\$ -	i	\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
43.2	Certain Clean Energy Generation Equipment	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	50%	\$ -		\$ -
45	Computers & Systems Software acq'd post Mar 22/04	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	45%	\$ -	i	\$ -
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
47	Distribution System - post February 2005	<u>B8</u>	\$ 42,386,054	5,356,734		\$ 47,742,788	\$ 2,678,367	\$ 45,064,421	8%	\$ 3,605,154	i	\$ 44,137,634
50	Data Network Infrastructure Equipment - post Mar 2007	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	55%	\$ -	1	\$ -
52	Computer Hardware and system software	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	100%	\$ -		\$ -
95	CWIP	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	0%	\$ -	i	\$ -
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017)1	<u>B8</u>	\$ 2,327,986			\$ 2,327,986	\$ -	\$ 2,327,986	7%	\$ 162,959	1	\$ 2,165,027
14.1	Eligible Capital Property (acq'd post Jan 1, 2017)1	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	5%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	<u>. </u>	\$ -
			\$ -			\$	9 -	\$ -	0%	\$ -	لــــــــــــــــــــــــــــــــــــــ	\$ -
	TOTAL		\$ 88,558,912	\$ 5,356,734	\$ -	\$ 93,915,646	\$ 2,678,367	\$ 91,237,279		\$ 5,757,521	<u>T1</u>	\$ 88,158,124

^{1.} New CCA class 14.1 effective January 1, 2017. The class includes property that was eligible capital property immediately before January 1, 2017. For tax years that end prior to 2027, transitional rules apply to class 14.1 that were acquired before January 1, 2017



Schedule 13 Tax Reserves - Test Year

Continuity of Reserves

						Test Year A	Adjustments				
Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance		Additions	Disposals	Balance for Test Year		Change During the Year	Disallowed Expenses
			1			1				- I	
Capital Gains Reserves ss.40(1)	<u>B13</u>	()	0				0		0	
Tax Reserves Not Deducted for accounting purposes											
Reserve for doubtful accounts ss. 20(1)(I)	<u>B13</u>	()	0		0	0	0		0	
Reserve for goods and services not delivered ss. 20(1)(m)	<u>B13</u>	()	0				0		0	
Reserve for unpaid amounts ss. 20(1)(n)	<u>B13</u>	()	0				0		0	
Debt & Share Issue Expenses ss. 20(1)(e)	<u>B13</u>	()	0				0		0	
Other tax reserves	<u>B13</u>	()	0				0		0	
		()	0				0		0	
		()	0				0		0	
Total		(0	0	<u>T1</u>	0	0	0	<u>T1</u>	0	0
E											
Financial Statement Reserves (not deductible for Tax Purposes)	D.10										
General Reserve for Inventory Obsolescence (non-specific)	<u>B13</u>	()	0				0		0	
General reserve for bad debts	B13	()	0				0		0	
Accrued Employee Future Benefits:	B13	()	0				0		0	
- Medical and Life Insurance	<u>B13</u>	()	0				0		0	
-Short & Long-term Disability	<u>B13</u>	()	0				0		0	
-Accmulated Sick Leave	<u>B13</u>	()	0				0		0	
- Termination Cost	<u>B13</u>	()	0				0		0	
- Other Post-Employment Benefits	<u>B13</u>	()	0				0		0	
Provision for Environmental Costs	<u>B13</u>	()	0				0		0	
Restructuring Costs	<u>B13</u>	()	0				0		0	
Accrued Contingent Litigation Costs	<u>B13</u>	()	0				0		0	
Accrued Self-Insurance Costs	<u>B13</u>	()	0				0		0	
Other Contingent Liabilities	<u>B13</u>	()	0				0		0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	<u>B13</u>	(0				0		0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	<u>B13</u>	()	0				0		0	
Other	<u>B13</u>	()	0				0		0	
		()	0				0		0	
		()	0				0		0	
Total		(0	0	<u>T1</u>	0	0	0	<u>T1</u>	0	0

PUC CDM 2017 and 2018 values

Serious of discussion																	
			Allocation				Projected savings by rate class										
	2017	2040	Bardalan Mal	CC - FO L111		Street			GS<50 kW		GS>50						
	2017	2018	Residential	G5<50 KW	GS 50-4999	Lighting	Residential 2017	2018	2017	2018		2018					
1 Save on Energy Coupon Program	867,532	867,532	100% 100%				867,532	867,532	-								
Save on Energy Heating & Cooling Program Save on Energy New Construction Program	78,574	78,574	100%	J	ļ !		78,574 -	78,574 -		-	-	-					
4 Save on Energy Home Assistance Program			100%					-		-							
Sub-total: Residential Province-Wide Programs		:	!		i	i		-	-	-	<u> i</u>						
Business Province-Wide Programs	43,237	42 227	;··-	3	100%		-;				42 227	42 227					
5 Save on Energy Audit Funding Program 6 Save on Energy Retrofit Program	1,808,754	43,237 1,808,754		41%			 		741,589	741,589	43,237 1,067,165	43,237 1,067,165					
7 Save on Energy Small Business Lighting Program	39,436	39,436		100%				-	39,436	39,436	- 24 660	-					
8 Save on Energy High Performance New Construction Program 9 Save on Energy Existing Building Commissioning Program	43,320 -	43,320 -		50%	50%				21,660	21,660 -	21,660	21,660					
10 Save on Energy Process & Systems Upgrades Program	40.555	748,980 40,555		}	100% 100%				-	-	40.555	748,980 40,555					
11 Save on Energy Energy Manager Program 12 Save on Energy Monitoring & Targeting Program	40,555	40,555		¦	100%		<u> </u>	-	-	-	40,555 -	40,555					
13 Save on Energy Retrofit Program - P4P 14 Save on Energy Process & Systems Upgrades Program - P4P	: }			}	; ;		-	-	-	-	-						
Sub-total: Business Province-Wide Programs	! !			<u> </u>	!		1	-	-								
0 Local & Regional Programs									-		-						
15 Adaptive Thermostat Local Program	[i		7	[[1			-	-						
16 Business Refrigeration Incentives Local Program 17 Conservation on the Coast Home Assistance Local Program		; ;	; }	ļ	<u>.</u>		<u> </u>	-	-		-						
18 Conservation on the Coast Nomic Assistance Eccal Program 18 Conservation on the Coast Small Business Lighting Local Program	ram			ļ			-i										
19 First Nations Conservation Local Program 20 High Efficiency Agriculturual Pumping Local Program	; }	<u>.</u>	<u>.</u>	ļ	; ;		. 										
21 Instant Savings Local Program				. 	<u>.</u>	! 		-	-								
22 OPsaver Local Program 23 PUMPsaver Local Program				ļ	 !		}	-		-	-						
24 Social Benchmarking Local Program	;	<u> </u>							-	-	-						
25 THESL Swimming Pool Efficiency Local Program Sub-total: Local & Regional Programs		 :		ļ			ļ <u>-</u>	-	-	-	-						
		i		2			-		-	-	- 1						
LDC Innovation Fund Pilot Programs 26 Air Source Heat Pump for Residential Water Heating Pilot Pr	ngram	:	r	·	·			-	-		-						
27 Building Optimization Pilot Program	! !			ļ	† 												
28 Conservation Voltage Regulation Leveraging AMI Data Pilot I 29 Demand Control Kitchen Ventilation Pilot Program	Program			 	<u> </u>		 	-	-	<u> </u>	-						
30 Direct Install - Hydronic Pilot Program			} }		ļ		ļ	-	-		-						
31 Direct Install - RTU Controls Pilot Program 32 Electronically Commutated Furnace Motor Pilot Program		 !					·	-	<u>-</u>	-	-						
33 Electronics Takeback Pilot Program								_	-		-						
34 Home Energy Assessment and Retrofit Pilot Program 35 HONI HP Pilot Program	243,610	243,610	100%		<u>:</u> !		243,610	243,610 -	-		-						
36 P4P for Class B Office Pilot Program								-	-								
37 Performance Based Conservation Pilot Program 38 Re-Invest Pilot Program					<u>.</u>		-	-	-		-						
39 Residential Direct Install Pilot Program							-	-	-	-	-						
40 Residential Direct Mail Pilot Program 41 Residential Ductless Heat Pump Pilot Program							-	-	-		-						
42 Residential Install Pilot Program								-	-	-	-						
43 Social Benchmarking Pilot Program 44 Solar Powered Attic Ventilation Pilot Program	16,222	-	100%	j	<u> </u>	 	16,222	-		-	-						
45 Truckload Event Pilot Program Sub-total: LDC Innovation Fund Pilot Programs								-			ļ						
-		·			<u></u>	·	·	-		-							
Program Enabled Savings 46 Save on Energy Retrofit Program Enabled Savings	F	:		7	r		·,·····				} -						
47 Save on Energy High Performance New Construction Program		ings		<u> </u>	<u> </u>		<u> </u>		-		<u> </u>						
48 Save on Energy Process & Systems Upgrades Program Enable Sub-total: Program Enabled Savings	d Savings			ļ	ļ			-	-	-	-	-					
				J													
Other 49 Proposed Program or Pilot	194,664	:	100%		· · · · · · · · · · · · · · · · · · ·		194,664	-	-	-	-						
50 Unassigned Target				ļ	ķ					-							
Sub-total: Other	L	:	:	J	i	i	J	-		-							
	: !	İ			1		1		-		-						
			,							-	}						
51 EnerNOC Conservation Fund Pilot Program 52 Home Depot Home Appliance Market Uplift Conservation Fu	nd Pilot Proce	am					-	-	-	-							
53 Loblaw P4P Conservation Fund Pilot Program		aiii		j				-	-	-	-	-					
54 Ontario Clean Water Agency P4P Conservation Fund Pilot Pro 55 Social Benchmarking Conservation Fund Pilot Program	ogram				; 4			-		-	ļ						
56 Strategic Energy Group Conservation Fund Pilot Program				1	<u> </u>		<u> </u>	-	-	-	-	-					
											}						
Residential Program								-		-		-					
57 Appliance Retirement Initiative		; ;	[ļ				-	-		-						
58 Coupon Initiative 59 Bi-Annual Retailer Event Initiative		<u> </u>		 	<u> </u>		 	-	-	-	-						
60 HVAC Incentives Initiative) 								-	-	-						
61 Residential New Construction and Major Renovation Initiativ Sub-total: Residential Program	e				ļ		-	-		-	-						
		*	•••••							-		-					
Commercial & Institutional Program 62 Energy Audit Initiative	 !	; :	[!			-	-	-	-	-	-					
63 Efficiency: Equipment Replacement Incentive Initiative								-	-	-	- 1						
64 Direct Install Lighting and Water Heating Initiative 65 New Construction and Major Renovation Initiative		<u>.</u>					-	-	-	-	-						
66 Existing Building Commissioning Incentive Initiative									······		-						
Sub-total: Commercial & Institutional Program	i	!		J	i	·		-		-							
Industrial Program										-	i i						

67 Process and Systems Upgrades Initiatives - Project Incentive			<u>i</u>	<u> </u>	i	<u>:</u>	<u> </u>	i	<u> </u>	<u> </u>	<u> </u>	-
68 Process and Systems Upgrades Initiatives - Energy Manager	Initiative						-	-	-	-	-	-
69 Process and Systems Upgrades Initiatives - Monitoring and	Targeting Initia	tive					-	-	-	-	-	-
Sub-total: Industrial Program	1			}		[-	-	-	-	-	-
		•	*					-				-
Low Income Program								-	į	-	}	-
70 Low Income Initiative							-	-	-	-	-	-
Sub-total: Low-Income Program	!			!	! !	[-	-	-	-	-	-
								-			}	-
Other								-	1	-	:	-
Other 71 Aboriginal Conservation Program	£		1		([(-	ļ		-		-
						ļ	-	- -	-	-	-	- - -
71 Aboriginal Conservation Program			 						- - - -		-	- - -
71 Aboriginal Conservation Program 72 Program Enabled Savings								- - -	- - -	- - -		- - - - -
71 Aboriginal Conservation Program 72 Program Enabled Savings							- - - -				- - -	- - - -
71 Aboriginal Conservation Program 72 Program Enabled Savings Sub-total: Other											- - - -	- - -
71 Aboriginal Conservation Program 72 Program Enabled Savings	3,375,904	3,913,998					1,400,602	1,189,716	802,685	802,685	1,172,617	1,921,597

Summary tables

Allocation of CDM savings in 2018

kWh	2017	2018
Residential	1,400,602	1,189,716
GS<50	802,685	802,685
GS>50	1,172,617	1,921,597
Streetlighting		
Total	3,375,904	3,913,998

PUC 2018 DVA Continuity Schedule CoS v3 – FINAL



2018 Deferral/Variance Account Workform

Utility Name	PUC Distribution Inc.
Service Territory	Sault Ste. Marie
Assigned EB Number	EB-2017-0071
Name of Contact and Title	Andrew Belsito, Rates and Regulatory Affairs Office
Phone Number	705-257-9450
Email Address	andrew.belstio@ssmpuc.com
General Notes Notes	
Pale green cells represent input	cells.
Pale blue cells represent drop-do	own lists. The applicant should select the appropriate item from the drop-down list.
White cells contain fixed values	automatically generated values or formulae

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2018 Deferral/Variance Account Workform

Instructions for Tabs 2 to 7

Tab	Tab Details	Step	Instructions
140		1	Institutions Complete the DVA continuity schedule.
			For all accounts, except for Account 1595, start inputting data from the year in which the GL balance was last disposed. For example, if in the 2017 rate application, DVA balances as at December 31, 2015 were approved for disposition, start the continuity schedule from 2015 by entering the closing 2014 balances in the Adjustments column under 2014.
			For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2016 regardless of whether the account is being requested for disposition in the current application. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2014) would have information starting in 2014, when the relevant balances approved for disposition were first transferred into Account 1595 (2014). The DVA continuity schedule currently starts from 2011, if a utility has an Account 1595 with a vintage year prior to 2011, then a separate schedule should be provided starting from the vintage year.
2 - Continuity Schedule	This tab is the continuity schedule that shows all the accounts and the accumulation of the balances a utility has.	2a	If you had any Class A customers at any point during the period that the Account 1589 GA balance accumulated (e.g. last disposition was for 2014 balances in the 2016 rate application, current balance requested for disposition accumulated from 2015 to 2016), check off the checkbox in cell BS13. If the checkbox is not checked off, then proceed to tabs 4 to 7 and complete the tabs accordingly. If the checkbox is checked off, tab 5.1 relating to Class A customer consumption will be generated, see step 7 to 10 below for further details.
	,	2b	If the checkbox in step 2a is checked off, another checkbox will pop up to the right of the checkbox. If you had any Class A customers at any point during the period that the Account 1580, sub-account CBR Class B balance accumulated (i.e. 2015 and 2016 or 2016), check off the checkbox.
			If the checkbox is not checked off, then the balance in the Account 1580, sub-account CBR Class B will be allocated and disposed with Account 1580 WMS, as a part of the general DVA rate rider.
			If the checkbox is checked off, then tab 5.3 will be generated. This tab will calculate the billing determinants applicable to Account 1580 sub-account CBR Class B, using information inputted in tab 5.1. See step 12 below for further details. The CBR Class B balance will be allocated in tab 5 and the rate rider will be calculated in tab 6.
		3	Enter the number of utility specific 1508 sub-accounts that are approved for the utility in the textbox in cell B50. The DVA continuity schedule will generate the number of utility specific 1508 sub-accounts starting in row 51. Input the name and the balances of the sub-account(s) starting in row 51. If a utility does not have utility specific 1508 sub-accounts, the generic 1508 sub-account Other will still be listed in the DVA continuity schedule. Check off the "check to dispose of account" checkbox in column BT for sub-accounts requested for disposition.
3. Appendix A	This tab shows the year end balance variances between the continuity schedule and that reported in the RRR.	4	Provide an explanation for the variances identified.
4 - Billing Determinant	This tab shows the billing determinants that will be used to allocate account balances and calculate rate riders.	5	Complete the billing determinant table. Note that columns O and P are generated when a utility indicates they have Class A customers in tab 2. Information in these columns are populated based on data from tab 5.1.
5 - Allocating Def- Var Balances	This tab allocates the DVA balance (except for CBR Class B if Class A customers exist).	6	Review the allocated balances to ensure the allocation is appropriate. Note that the allocations for Account 1589, Account 1580, sub-account CBR Class B will be determined after tabs 5.1 to 5.3a have been completed.
		7	This tab is generated when the utility checks in tab 2 that they have Class A customers during the period that the GA balance accumulated. Under #1, enter the year the Account 1589 GA balance was last disposed.
		8	Under #2a, indicate whether you had any customers that transitioned between Class A and B during the period the Account 1589 GA balance accumulated. If no, proceed to #3b in step 10. If yes, #2b and tab 5.2 will be generated. Proceed to #2b.
			Under #2b, indicate whether you had any customers that transitioned between Class A and B during the period the Account 1580, sub-account CBR Class B balance accumulated.
5.1 - Class A Data	This is a new tab that is to be completed if there were any Class A customers at any point during the period the GA balance accumulated. The tab also considers Class A/B transition customers. The data on this		If no, proceed to #3a in step 9. If yes, tab 5.3a will be generated. Proceed to #3a in step 9.

Consumption	tab is used for the purposes of determining the GA rate rider, CBR Class B rate rider (if applicable), as well as customer specific GA and CBR Class B charges for transition customers (if applicable).	9	Under #3a, enter the number of transition customers during the period the Account 1589 GA balance accumulated. A table will be generated based on the number of customers. Complete the table accordingly for each transition customer identified (i.e. kWh/kW for half year periods, and the customer class during the half year). This data will automatically be used in the GA balance and CBR Class B balance allocation to transition customers in tabs 5.2 and 5.3a, respectively. Each transition customer identified in tab 5.1, table 3a will be assigned a customer number and the number will correspond to the same transition customers populated in tabs 5.2 and 5.3a. The data in tab 5.1 will also be used in the calculation of billing determinants in the allocation of GA and CBR Class B balances to the rate classes, as applicable. Under #3b, enter the number of customers who were Class A customers during the entire period since the year the Account 1589 GA balance accumulated (i.e. did not transition between Class A and B during the period). A table will be generated based on the number of customers. Complete the table accordingly for each Class A customer identified. This data will be used in the calculation of billing determinants in the allocation of GA and CBR Class B balances to the rate classes, as applicable.
5.2 - GA Allocation	This tab has been revised. It allocates the GA balance to each transition customer for the period in which these customers were Class B customers and contributed to the GA balance (i.e. former Class B customers who contributed to the GA balance but are now Class A customers and former Class A customers who are now Class B customers contributing to the GA balance).	11	This tab is generated when the utility indicates that they have transition customers in tab 5.1, #2a during the period where the GA balance accumulated. In row 20, enter the total Class B consumption which equals to Non-RPP consumption less WMP consumption and consumption for Class A customers (who were Class A for partial and full year). The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the GA balance to transition customers in the bottom table. All transition customers who are allocated a specific GA amount are not to be charged the general Non-RPP Class B GA rate rider as calculated in tab 6.
5.3 - CBR	This is a new tab that calculates the CBR Class B rate rider if there were Class A customers at any point during the period that the CBR Class B balance accumulated.	12	This tab is generated when the utility checks in tab 2 that they have Class A customers during the period that Account 1580, sub-account CBR Class B balance accumulated. Select one of two options pertaining to the years in which the CBR Class B balance accumulated, either 2015 and 2016, or 2016 only in cell B13. The rest of the information in the tab is auto-populated and will be used in the calculation of the CBR Class B rate rider calculated in tab 6.
5.3a - CBR_B Allocation	This is a new tab that allocates the CBR Class B balance to each transition customer for the period in which these customers were Class B customers and contributed to the CBR Class B balance (i.e. former Class B customers who contributed to the balance but are now Class A customers and former Class A customers who are now Class B contributing to the balance).	13	This tab is generated when the utility indicates that they have transition customers in tab 5.1, #2b during the period where the CBR Class B balance accumulated. In row 20, enter the total Class B consumption which equals to total consumption less WMP consumption and consumption for Class A customers (who were Class A for partial and full year). The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the CBR Class B balance to transition customers in the bottom table. Note that the transition customers for the GA may be different than the transition customers for CBR Class B as this would depend on the period in which the GA and CBR Class B balances accumulated. All transition customers who are allocated a specific CBR Class B amount is not to be charged the general CBR Class B rate rider.
6 - Calculation of Def-Var RR	This tab calculates all the applicable DVA ate riders.	14	Enter the proposed rate rider recovery period if different than the default 12 month period. For each rate class of each rate rider, select whether the rate rider is to be calculated on a kWh/kW or number of customers basis. The rest of the information in the tab is auto-populated and the rate riders are calculated accordingly.
7 + 7.a GA Analysis	This is a new GA Analysis Workform that is to be completed.	15	Complete tab 7.a according to the instructions in tab 7.



2018 Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility has approved for use as at Dec. 31, 2016, regardless of whether disposition is being requested for the account. For all accounts, except for Account 1595, start inputting data from the year in which the GL balance was last disposed. For example, if in the 2017 rate application, DVA balances as at December 31, 2015 were approved for disposition, start the continuity schedule from 2015 by entering the approved closing 2014 balance in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting data from the year the sub-accounts attainance (a. the virtague year). For example, Account 1595 (2014), data should be inputted starting in 2014 when the relevant balances approved for disposition was first transferred into Account 1595 (2014). The DVA continuity schedule currently starts from 2011, if a utility has an Account 1595 with a virtage year prior to 2011, then a separate schedule should be provided starting from the virtage year. For any new accounts that have never been disposed, start inputting data from the year the account vs. as approved to be used.

						2011										2012										2013	
		pening Principal mounts as of Jan- 1-11	Transactions(1) Debit / (Credit) during 2011	OEB-Approved Disposition during 2011	Principal Adjustments(2) during 2011	Closing Principal Balance as of Dec-31-11		Interest Jan-1 to Dec-31-11	OEB-Approved Disposition during 2011	Interest Adjustments(1) during 2011	Closing Interest Amounts as of Dec-31-11	Opening Principal Amounts as of Jan- 1-12	Transactions(1) Debit/ (Credit) during 2012	OEB-Approved Disposition during 2012	Principal Adjustments(2) during 2012	Closing Principal Balance as of Dec-31-12		Interest Jan-1 t Dec-31-12	OEB-Approved Disposition during 2012	Interest Adjustments(2) during 2012	Closing Interest Amounts as of Dec-31-12	Opening Principal Amounts as of Jan- 1-13	Transactions(1) Debit/ (Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments(2) during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13
Group 1 Accounts																											
	1550					\$0					\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
	1551																					\$0	\$23,661			\$23,661	\$0
	1580	(\$963,028)	(\$1,003,762)	(\$224,334)		(\$1,742,456)	(\$239,081)	(\$19,871)	(\$231,563)		(\$27,389)	(\$1,742,456)	(\$1,310,114)	(\$746,214)		(\$2,306,356)	(\$27,389)	(\$28,92) (\$14,479)		(\$41,831)	(\$2,306,356)	(\$852,882)	(\$996,241)		(\$2,162,997)	(\$41,831)
	1580 1580																										
	1584	\$419,554	(\$182,276)	\$147,549		\$89,729	(\$36,837)	\$5,732	(\$37,468)		\$6,363	\$89,729	(\$285,902)	\$272,636		(\$468,809)	\$6,363	(\$33)	\$5,331		\$702	(\$468,809)	(\$399)	(\$182,906)		(\$286,302)	\$702
RSVA - Retail Transmission Connection Charge 1	1586					\$0					\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
	1588	(\$1,247,547)	(\$1,430,318)				(\$162,685)		(\$154,036)		(\$48,114)	(\$1,617,569)	(\$318,550)	(\$195,832)		(\$1,740,287)	(\$48,114)				(\$83,245)	(\$1,740,287)	\$231,227	(\$1,421,736)		(\$87,324)	(\$83,245)
	1589 1595	\$288,635	\$394,444	\$538,679		\$144,400 \$0	\$4,155	\$14,007	\$2,250		\$15,912	\$144,400 \$0	(\$69,206)	(\$248,139)		\$323,333 \$0	\$15,912 \$0	\$19,32	(\$4,901)		\$40,141	\$323,333 \$0	\$210,978	\$392,539		\$141,772 \$0	\$40,141 \$0
	1595	(\$944,748)	\$723,746			(\$221,002)	\$137,669	(\$5.773)			\$131,896	(\$221,002)				(\$221,002)		(\$3.24)	n		\$128,647	(\$221,002)		(\$221,002)		\$0	\$128,647
	1595	(0011)110)	\$542,644	\$1,020,945		(\$478,301)	(\$2,585)	(00))			(\$2,585)	(\$478,301)	\$441,467			(\$36,834)	(\$2,585)		'			(\$36,834)		(**************************************		(\$36,834)	\$1,576
	1595					\$0					\$0	\$0	\$469,784	\$875,129		(\$405,345)	\$0	(\$6,72)	(\$2,832)		(\$3,888)	(\$405,345)	\$381,437			(\$23,908)	(\$3,888)
	1595					\$0					\$0	\$0				\$0	\$0				\$0	\$0	\$1,042,900	\$2,525,100		(\$1,482,200)	\$0
	1595 1595					\$0					\$0	\$0				\$0 \$0	\$0				\$0	\$0				\$0	\$0
	1595					\$0 \$0					\$0	\$0 \$0				\$0 \$0	\$0 \$0				\$0	\$0 \$0				\$0 \$0	\$0 \$0
Not to be disposed of until a year after rate rider has expired and that balance has been audited						\$0					\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment 12 1	1589	(\$2,447,134) (\$2,735,769) \$288,635	(\$955,522) (\$1,349,966) \$394,444		\$0 \$0 \$0		(\$299,364) (\$303,519) \$4,155		(\$420,817) (\$423,067) \$2,250	\$0 \$0 \$0	\$76,083 \$60,171 \$15,912	(\$3,825,199) (\$3,969,599) \$144,400	(\$1,072,521) (\$1,003,315) (\$69,206)	(\$42,420) \$205,719 (\$248,139)		(\$4,855,300) (\$5,178,633) \$323,333	\$76,083 \$60,171 \$15,912	(\$73,85	(\$15,649)	\$0 \$0 \$0	\$1,961	(\$4,855,300) (\$5,178,633) \$323,333	\$1,036,922 \$825,944 \$210,978	\$95,754 (\$296,785) \$392,539		(\$3,914,132) (\$4,055,904) \$141,772	
Group 2 Accounts																											
	1508					\$0					\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges 1 Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508					\$0					\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
	1508					\$0					\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
Other Regulatory Assets - Sub-Account - Other 1	1508					\$0					\$0	\$0				\$0	\$0				\$0	\$0	(\$52,200)			(\$52,200)	\$0
	1518 1525	(\$351,582)	(\$36,541)			(\$388,123) \$0	(\$37,392)	(\$5,388)			(\$42,780)	(\$388,123) \$0	(\$31,603)			(\$419,726) \$0	(\$42,780) \$0	(\$5,92	3)		(\$48,703)	(\$419,726) \$0	(\$29,923)	(\$388,122)		(\$61,527)	(\$48,703) \$0
Retail Cost Variance Account - STR 1	1548	\$144,793	\$16,348			\$161,141	\$11,457	\$2,256			\$13,713	\$161,141	\$5,646			\$166,787	\$13,713	\$2,44	1		\$16,162	\$166,787	\$29,041	\$161,142		\$34,686	\$16,162
Board-Approved CDM Variance Account 1	1567					\$0					\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
	1572 1574					\$0 \$0					\$0	\$0 \$0				\$0 \$0	\$0 \$0				\$0	\$0 \$0				\$0 \$0	\$0 \$0
RSVA - One-time 1	1582					\$0					\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
Other Deferred Credits 2	2425	(\$243,686)				(\$243,686)	(\$15,064)	(\$3,582)			(\$18,646)	(\$243,686)				(\$243,686)	(\$18,646)	(\$3,58)	2)		(\$22,228)	(\$243,686)	\$52,200	(\$243,686)		\$52,200	(\$22,228)
Group 2 Sub-Total			(\$20,193)	\$0	\$0	(\$470,668)	(\$40,999)	(\$6,714)	\$0	\$0	(\$47,713)	(\$470,668)	(\$25,957)	\$0	\$0	(\$496,625)	(\$47,713)	(\$7,05)	\$0	\$0	(\$54,769)	(\$496,625)	(\$882)	(\$470,666)	\$0	(\$26,841)	(\$54,769)
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592					\$0					\$0	\$0				\$0	\$0				SO	\$0				SO	\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592					60						60				\$0	***				60	\$0					fo.
Total of Group 1 and Group 2 Accounts (including 1592)		(\$2,447,134)	(\$975,715)	\$422,543	\$0	(\$4,295,867)	(\$340.363)	(\$52.084)	(\$420,817)	\$0	\$28,370	(\$4,295,867)	(\$1.098.478)	(\$42,420)	sn	(\$5,351,925)	\$28.370	(\$61,58	r) (\$20,550)	\$0	(\$12.667	(\$5,351,925)	\$1,036,040	(\$374,912)	\$0	(\$3,940,973)	(\$12 667)
Total of Group 1 and Group 2 Accounts (morating 1992)		(02,447,104)	(\$575,775)	\$422,540	•	(04,230,001)	(0040,000)	(002,004)	(6420,011)	•	\$20,070	(\$4,255,557)	(\$1,030,410)	(\$42,420)	•	(40,001,020)	420,070	(001,00) (\$20,000)	•	(012,007)	(\$0,001,020)	\$1,000,040	(\$674,512)	•	(40,540,575)	(\$12,001)
LRAM Variance Account ¹¹	1568					\$0					\$0	\$0				\$0	\$0				\$0	\$0	\$79,055			\$79,055	\$0
Total including Account 1568			(\$975,715)	\$422,543	\$0	(\$4,295,867)	(\$340,363)	(\$52,084)	(\$420,817)	\$0	\$28,370	(\$4,295,867)	(\$1,098,478)	(\$42,420)	\$0	(\$5,351,925)	\$28,370	(\$61,58)	(\$20,550)	\$0	(\$12,667)	(\$5,351,925)	\$1,115,095	(\$374,912)	\$0	(\$3,861,918)	(\$12,667)
	1531					\$0					\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
	1532					\$0					\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
Renewable Generation Connection Funding Adder Deferral Account 1 Smart Grid Capital Deferral Account 1	1533 1534					\$0 \$0					\$0 \$0	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0	\$0 \$0
Smart Grid OM&A Deferral Account 1	1535					\$0					\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
	1536					\$0					\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
	1555 1555	\$5,306,500 (\$1,315,245)	(\$80,543) (\$659.068)			\$5,225,957 (\$1,974,313)	\$22,912	\$56,627			\$79,539	\$5,225,957 (\$1,974,313)	(\$5,225,957) \$1,974,313			\$0 \$0	\$79,539 \$0	(\$79,53))		\$0	\$0 \$0	\$710,860			\$0 \$710.860	\$0 \$0
	1555	(\$1,315,245)	(880,869¢)			(\$1,974,313) \$0					\$0 \$n	(\$1,974,313) \$0	\$1,974,313			\$0	\$0 \$0				\$0	\$0				\$710,860	\$0
	1556	\$706,544	\$798,777			\$1,505,321	\$2,068	\$12,243			\$14,311	\$1,505,321	(\$1,505,321)			\$0	\$14,311	(\$14,31			\$0	\$0				\$0	\$0
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557							V12,210					(, , , , , , , , , , , , , , , , , , ,					,, ,,,,				,				1	
	1575					\$0						\$0				\$0				_		\$0				\$0	
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576					I						\$0	(\$335,332)			(\$335,332)					-	(\$335,332)	\$116,706			(\$218,626)	
<u> </u>																											

Enter the number of utility specific Account 1508 sub-accounts that have been previously approved, regardless of whether disposition is being requested. If none, enter 1 and the generic sub-account will still be listed.

will still be listed.

| Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water | Water

eferral/Variance Account Workforn

This continuity schedule must be completed for each account and sub-account that the utilit from the year in which the GL balance was last disposed. For example, if in the 2017 rate application ander 2014. For each Account 1959 sub-account, sast inputting data for balances approved for disposition was 1814 transferred into Account 1958 (2014). The DVA1 criticage year. For any new accounts that have never been disposed, start inputting data from the property of the property

										2014										2015										2016
Account Descriptions	Account Number	Interest Jan-1 to Dec-31-13	OEB-Approved Disposition during 2013	Interest Adjustments(2) during 2013	Closing Interest Amounts as of Dec-31-13		Transactions(1) Debit/ (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments(2) during 2014	Closing Principal	Opening Interest In Amounts as of Jan-1-14		OEB-Approved Disposition A during 2014	djustments(2)	losing Interest Amounts as of Dec-31-14	Opening Principal Amounts as of Jan- 1-15	ansactions(1) Debit Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(2) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15		OEB-Approved Disposition during 2015	Interest Adjustments(2) during 2015	Closing Interest Amounts as of Dec-31-15	Opening Principal Amounts as of Jan- 1-16	ransactions(1) Debit Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16
Group 1 Accounts																														
LV Variance Account	1550	•			\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Smart Metering Entity Charge Variance Account RSVA - Wholesale Market Service Charge ⁹	1551 1580	\$230	(\$34,877)		\$230 (\$43,088)	\$23,661 (\$2,162,997)	(\$643) \$1,081,213			\$23,018 (\$1,081,784)	\$230 (\$43,088)	\$640 \$15,451			\$870 (\$27,637)	\$23,018 (\$1,081,784)	(\$124) (\$1,519,861)			\$22,894 (\$2,601,645)	\$870 (\$27.637)					\$22,894 (\$2,601,645)	\$10,945 (\$844,433)	(\$1,081,784)		\$33,839 (\$2,364,294)
Variance WMS – Sub-account CBR Class A ^o	1580	(\$36,134)			(\$43,088)	(\$2,162,997)	\$1,081,213			(\$1,081,784)	(\$43,088)	\$15,451			(\$27,637)	(\$1,081,784) \$0	(\$1,519,861)			(\$2,601,645)	(\$27,637)	(\$18,618)				(\$2,601,645)	(\$844,433)	(\$1,081,784)		(\$2,364,294)
Variance WMS – Sub-account CBR Class B ⁹	1580					i										\$0				\$0	\$0				\$0	\$0				\$0
RSVA - Retail Transmission Network Charge	1584	(\$4,948)	(\$3,001)		(\$1,245)	(\$286,302)	\$595,420			\$309,118	(\$1,245)	\$3,625			\$2,380	\$309,118	(\$77,845)			\$231,273	\$2,380	\$4,946			\$7,326	\$231,273	(\$20,198)	\$309,118		(\$98,043)
RSVA - Retail Transmission Connection Charge	1586				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0					\$0				\$0
RSVA - Power (excluding Global Adjustment) ¹²	1588 1589	(\$25,631) \$23,247	(\$75,796) \$29,468		(\$33,080)	(\$87,324) \$141,772				\$920,511	(\$33,080) \$33,920	\$24,591 \$2,509			(\$8,489) \$36,429	\$920,511 \$1.301.248	(\$5,012,590) \$177,382			(\$4,092,079) \$1,478,630	(\$8,489) \$36,429	(\$6,799) \$30,661			(\$15,288) \$67,090	(\$4,092,079) \$1,478,630	\$4,398,272 (\$103,639)	\$920,509 \$1,301,248		(\$614,316 \$73,743
RSVA - Global Adjustment ¹² Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1589	\$23,247	\$29,468		\$33,920	\$141,772 \$0	\$1,159,476			\$1,301,248 \$0	\$33,920 \$0	\$2,509			\$36,429	\$1,301,248	\$177,382			\$1,478,630	\$36,429 \$0	\$30,661			\$67,090	\$1,478,630 \$0	(\$103,639)	\$1,301,248		\$73,743
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	(\$1.624)	\$127,023		\$0	SO SO				\$0 \$0	\$0 \$0				\$0	\$0				\$0	\$0				\$0	\$0 \$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$5,654	¥121,020		\$7,230	(\$36,834)		(\$36,834)		\$0	\$7,230	\$1,415	\$1,125	(\$7,520)	\$0	\$0				\$0	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2012)7	1595	(\$1,790)			(\$5,678)	(\$23,908)	\$352			(\$23,556)	(\$5,678)	(\$350)			(\$6,028)	(\$23,556)	(\$663)			(\$24,219)	(\$6,028)	(\$297)			(\$6,325)	(\$24,219)	\$30,635			\$6,416
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	(\$12,998)	\$113,087		(\$126,085)	(\$1,482,200)	\$1,642,156			\$159,956	(\$126,085)	(\$3,837)			(\$129,922)	\$159,956	(\$9,872)			\$150,084	(\$129,922)					\$150,084	(\$22,537)			\$127,547
Disposition and Recovery/Refund of Regulatory Balances (2014)7	1595				\$0	\$0	(\$1,026,858)			(\$1,026,858)		(\$54,096)			(\$54,096)	(\$1,026,858)	\$1,026,308			(4000)						(\$550)	(\$640)			(\$1,190
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595				\$0	\$0				\$0	\$0				\$0	\$0					\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0	\$735,583			\$735,583
Not to be disposed of until a year after rate rider has expired and that balance has been a	udited																													
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment 12	1589	(\$53,994) (\$77,241) \$23,247		\$0 \$0 \$0	(\$201,716)	(\$3,914,132) (\$4,055,904) \$141,772		(\$36,834) (\$36,834) \$0	\$0 \$0 \$0	(\$719,595)	(\$167,796) (\$201,716) \$33,920	(\$10,052) (\$12,561) \$2,509	\$1,125 \$1,125 \$0	(\$7,520) (\$7,520) \$0	(\$186,493) (\$222,922) \$36,429	\$581,653 (\$719,595) \$1,301,248	(\$5,417,265) (\$5,594,647) \$177,382	\$0 \$0 \$0	\$	(\$4,835,612) (\$6,314,242) \$1,478,630			\$0 \$0 \$0	\$0 \$0 \$0	(\$245,641)	(\$4,835,612) (\$6,314,242) \$1,478,630	\$4,183,988 \$4,287,627 (\$103,639)	\$1,449,091 \$147,843 \$1,301,248	\$0 \$0 \$0	(\$2,100,715) (\$2,174,458) \$73,743
Group 2 Accounts																														
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	•			\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ³	1508				60	\$0				\$0	sn.				60	\$0				\$0	\$n				60	\$0				\$0
Other Regulatory Assets - Sub-Account - Other	1508				\$0	(\$52,200)	(\$104.400)			(\$156,600)	\$0				\$0	(\$156,600)	(\$104.400)			(\$261,000)	\$0				\$0	(\$261,000)	(\$104.400)			(\$365 400)
Retail Cost Variance Account - Retail	1518	(\$3,999)	(\$51,337)		(\$1,365)	(\$61,527)	(\$26,880)			(\$88,407)	(\$1,365)	(\$1,084)			(\$2,449)	(\$88,407)	(\$27,321)			(\$115,728)	(\$2,449)	(\$1,192)			(\$3,641)	(\$115,728)	(\$23,850)			(\$139,578
Misc. Deferred Debits	1525				\$0 \$752	\$0				\$0	\$0				\$0	\$0				\$0	\$0 \$1.417	\$701				\$0				\$0
Retail Cost Variance Account - STR Board-Approved CDM Variance Account	1548 1567	\$1,855	\$17,265		\$752	\$34,686	\$18,919			\$53,605 \$0	\$752	\$665			\$1,417	\$53,605 \$0	\$12,745			\$66,350	\$1,417	\$701				\$66,350	\$11,856			\$78,206
Extra-Ordinary Event Costs	1572				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0					\$0				\$0
RSVA - One-time Other Deferred Credits	1582 2425	(\$1.701)	(\$24,019)		\$0	\$0 \$52.200	\$104.400			\$0 \$156,600	\$0 \$0				\$0 \$0	\$0 \$156 600	\$104,400			\$0 \$261,000	\$0 \$0					\$0 \$261,000	\$104,400			\$365,400
Group 2 Sub-Total	2423	(\$3,935)				(\$26.841)	(\$7.961)	\$0	\$0	(\$34.802)	(\$613)	(\$410)	\$0	\$0	(\$1.032)	(\$34.802)	(\$14.576)	\$n	s	4201,000	**		SO	\$0	-	(\$49,378)	(\$11.994)	\$0	\$0	
PILs and Tax Variance for 2006 and Subsequent Years		(\$0,500)	(600,001)	•	(0010)	(020,041)	(61,351)	40	***	(004,002)	(0010)	(\$4.5)		•	(\$1,002)	(404,502)	(\$14,575)	•		(\$45,575)	(01,002)	(0431)	•		(01,020)	(043,370)	(\$11,004)			(\$61,572
(excludes sub-account and contra account below)	1592				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592				60	\$0				\$0	80				60	\$0				\$0					60	20				\$0
Tax Credits (TCs)					\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	30				\$0
Total of Group 1 and Group 2 Accounts (including 1592)		(\$57,929)	\$97,813	\$0	(\$168,409)	(\$3,940,973)	\$4,450,990	(\$36,834)	\$0	\$546,851	(\$168,409)	(\$10,471)	\$1,125	(\$7,520)	(\$187,525)	\$546,851	(\$5,431,841)	\$0	\$	(\$4,884,990)	(\$187,525)	\$7,451	\$0	\$0	(\$180,074)	(\$4,884,990)	\$4,171,994	\$1,449,091	\$0	(\$2,162,087)
LRAM Variance Account ¹¹	1568	\$2,044			\$2,044	\$79,055	(\$45,276)			\$33,779	\$2,044	\$936			\$2,980	\$33,779	(\$47,147)			(\$13,368)	\$2,980	\$34			\$3,014	(\$13,368)	(\$23)			(\$13,391)
Total including Account 1568		(\$55,885)	\$97,813	\$0	(\$166,365)	(\$3,861,918)	\$4,405,714	(\$36,834)	\$0	\$580,630	(\$166,365)	(\$9,535)	\$1,125	(\$7,520)	(\$184,545)	\$580,630	(\$5,478,988)	\$0	\$	(\$4,898,358)	(\$184,545)	\$7,485	\$0	\$0	(\$177,060)	(\$4,898,358)	\$4,171,971	\$1,449,091	\$0	(\$2,175,478)
Describis Consentes Consenting Control Defend Assessed		1																												
Renewable Generation Connection Capital Deferral Account ⁶ Renewable Generation Connection OM&A Deferral Account ⁶	1531 1532				\$0	\$0 \$0				\$0 \$0	\$0 \$0				\$0	\$0 \$0				\$0	\$0 \$0				\$0	\$0 \$0				\$0 \$0
Renewable Generation Connection OM&A Deterral Account Renewable Generation Connection Funding Adder Deferral Account	1532				\$0 \$0	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0	\$0 \$0				\$0
Smart Grid Capital Deferral Account	1534					\$0				\$0	\$0				\$0	\$0				\$0	\$0					\$0				\$0
Smart Grid OM&A Deferral Account	1535				\$0	\$0				\$0	\$0 \$0				\$0 \$0	\$0 \$0					\$0 \$0				\$0	\$0 \$0				\$0
Smart Grid Funding Adder Deferral Account Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1536 1555				\$0	\$0 \$0				\$0 \$0	\$0 \$0				\$0	\$0 \$0				\$0 \$0	\$0 \$0				\$0	\$0 \$0				\$0 \$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries 4	1555	\$6,785			\$6.785	\$710,860	(\$716.343)			(\$5,483)		\$2,713			\$9,498	(\$5,483)	(\$42)			(\$5.525)		(\$65)			\$9,433	(\$5,525)				(\$5,525
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555	ψ0,703				\$710,000	(\$7.10,040)			\$0	\$0,783	V2,113			\$0,430	\$0	(\$42)				\$5,450					(30,323) S0				\$0,525
Smart Meter OM&A Variance ⁴	1556				\$0	\$0				\$0	\$0				\$0	\$0					\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557					\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575	I				\$0				\$0						\$0				\$0						\$0				\$0
	1576					(\$218,626)	\$72,876			(\$145,750)							\$72,876			(\$72,874)						(\$72,874)	\$72,876			\$2
Accounting Changes Under CGAAP Balance + Return Component ⁵																														

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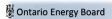
eferral/Variance Account Workforn

This continuity schedule must be completed for each account and sub-account that the utilit from the year in which the GL balance was last disposed. For example, if in the 2017 rate application ander 2014. For each Account 1959 sub-account, sast inputting data for balances approved for disposition was 1814 transferred into Account 1958 (2014). The DVA1 criticage year. For any new accounts that have never been disposed, start inputting data from the property of the property

If you had any Class A customers at any point during the period that the Account 1589 GA balance accumulated (i.e. from the year the balance was last disposed to 2016), check off the checkbox

If you had Class A customer(s) during this period, Tab 5.1 will be generated and applicants must complete the information pertaining to Class A customers.

Account Descriptions	\$5.787 \$1,005 \$8,898 \$43,565 \$43,565 \$6,876 \$43,565 \$6,876 \$43,565 \$7,655 \$6,876 \$6,814 \$6,814,555 \$7,665 \$	during 2017 during 2017 31-16 Adjust instructed by instructed by instructed by instructed by Dupus 2017 0	as of Dec Balances as of Dec Proposition of the Company of the Com	1, 2018 to April 30, 2018 on Dec 13-16 balance allowed for disposition during 2017 (6) \$0 \$0.00	Total Claim \$0.00 \$3.56.22 \$2.498,120.00	Var As of Dec 31-16 RRR vs. 26 (Principal
Variance Account	\$1,426,538,538) \$1,326,538,538,538,538,538,538,538,538,538,538	88 \$\ \text{\$\cup\$}\$ \$\text{\$\cup\$}\$ \$\ \text{\$\cup\$}\$ \$\ \$\	\$33,839 \$1,428 \$406 ,364,294 \$33,633] \$(223,372) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0,043) \$1,022 \$(51,177) \$0 \$0	\$169 \$2,003 (\$11,821) (\$73,826) \$0 \$0 \$0 \$0	\$35,842.26 (\$2,438,120.00)	
Smart Metering Entity Charge Variance Account 1551 S872 S876 RSVA - Wholeast Meter Service Charge* 1550 (\$46,255) (\$27,016) Variance WiN5 - Sub-account CBR Class A* 1550 50 50 50 50 50 50	\$1,426,538,538) \$1,326,538,538,538,538,538,538,538,538,538,538	88 \$\ \text{\$\cup\$}\$ \$\text{\$\cup\$}\$ \$\ \text{\$\cup\$}\$ \$\ \$\	\$33,839 \$1,428 \$406 ,364,294 \$33,633] \$(223,372) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0,043) \$1,022 \$(51,177) \$0 \$0	\$169 \$2,003 (\$11,821) (\$73,826) \$0 \$0 \$0 \$0	\$35,842.26 (\$2,438,120.00)	
RSVA - Wholesale Market Service Change 1580 1	(\$39,638) (\$33,638) (\$33,638) (\$33,638) (\$33,638) (\$3,638	(\$2.36 00 00 00 00 00 00 00 00 00 00 00 05 05	.364,294) (\$33,633) (\$28,372) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$50 \$0 \$50,043) \$1,022 (\$1,177) \$0 \$0 \$0	(\$11,821) (\$73,826) \$0 \$0 \$0 \$0	(\$2,438,120.00)	
Variance WNS - Sub-account CBR Class A* 1580 50	\$5.787 \$1,005 \$8,898 \$43,565 \$43,565 \$6,876 \$43,565 \$6,876 \$43,565 \$7,655 \$6,876 \$6,814 \$6,814,555 \$7,665 \$	00 00 00 00 00 00 00 00 00 00 00 00 00	\$0 \$0 \$0 \$0 \$0 \$0 \$98,043) \$1,022 (\$1,177) \$0 \$0 \$0	\$0 \$0 \$0		
Variance WNS - Sub-account CRR Class 8* 1590 50	\$ \$5,787 \$1,022 \$1,025 \$1,025 \$1,025 \$1,025 \$1,025 \$1,005 \$43,355 \$50,876 \$43,355 \$50,876 \$15,005 \$1	100 (\$6 122 (\$6 100 (\$6 188 (\$6 166 (\$5	\$0 \$0 \$0 (\$98,043) \$1,022 (\$1,177) \$0 \$0 \$0	\$0 \$0		(\$2,397,926)
RSVA - Retail Transission Connection Charge RSVA - Retail Transission Connection Charge RSVA - Power (excluding Global Algustment) 1588 RSVA - Robert Instrumission Connection Charge 1586 RSVA - Robert Instrumission Connection Charge 1588 RSVA - Robert Instrumission Connection Charge 1588 RSVA - Clobal Algustment 1589 Disposition and Recovery/Rethard of Regulatory Balances (2009) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2010) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2011) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2011) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2012) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2013) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2013) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2014) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2014) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2015) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2015) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2015) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2015) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2015) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2015) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2015) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2015) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2015) 1595 Disposition and Recovery/Rethard (1595) 1595 Disposition and Recovery/Rethard (1595) 1595 Disposition and Recovery/Rethard (1595) 1595 Disposition and Recovery/Rethard (1595) 1595 Disposition and Recovery/Rethard (1595) 1595 Disposition and Recovery/Rethard (1595) 1595 Disposition and Recovery/Rethard (1595) 1595 Disposition and Recovery/Rethard (1595) 1595 Disposition and Recovery/Rethard (1595) 1595 Disposition and Recovery/Rethard (\$5,787 \$1,005 \$8,806 \$43,566 \$43,566 \$6,876 \$43,566 \$6,876	12 (\$6 10 18 (\$6 16 \$1	\$98,043) \$1,022 (\$1,177) \$0 \$0 \$0		\$0.00	1
RSVA - Retail Transmission Connection Charge RSVA - Power (coloral Adjustment) 1588 RSVA - Power (coloral Adjustment) 1588 RSVA - Robins (coloral Adjustment) 1589 RSVA - Coloral Adjustment 17 1589 RSVA - Coloral Adjustment 17 1589 Disposition and Recovery/Rethard of Regulatory Balances (2010) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2011) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2011) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2012) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2012) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2013) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2013) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2014) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2015) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2015) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2016) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2016) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2016) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2016) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2016) 1595 Disposition and Recovery/Rethard of Regulatory Balances (2016) 1595 Disposition and Recovery/Rethard (2016) 1595 Disposition and Recovery/Rethard (2016) 1595 Disposition and Recovery/Rethard (2016) 1595 Disposition and Recovery/Rethard (2016) 1595 Disposition and Recovery/Rethard (2016) 1595 Disposition and Recovery/Rethard (2016) 1595 Disposition and Recovery/Rethard (2016) 1595 Disposition and Recovery/Rethard (2016) 1595 Disposition and Recovery/Rethard (2016) 1595 Disposition and Recovery/Rethard (2016) 1595 Disposition and Recovery/Rethard (2016) 1595 Disposition and Recovery/Rethard (2016) 1595 Disposition and Recovery/Rethard (2016) 1595 Disposition and Recovery/Rethard (2016) 1595 Disposition and Recovery/Rethard (2016) 1595 Disposition and Recovery/Rethard (2016) 1595 Disposi	\$ \$.50,876 \$43,365 \$43,365 \$50,876 \$43,365 \$43	(\$61 188 (\$61 \$71	\$0 \$0 \$0		\$0.00	
RSVA - Clobal Algustment ¹² Disposition and Recovery/Retund of Regulatory Balances (2009)* Disposition and Recovery/Retund of Regulatory Balances (2010)* Disposition and Recovery/Retund of Regulatory Balances (2010)* Disposition and Recovery/Retund of Regulatory Balances (2011)* Disposition and Recovery/Retund of Regulatory Balances (2011)* Disposition and Recovery/Retund of Regulatory Balances (2011)* Disposition and Recovery/Retund of Regulatory Balances (2012)* Disposition and Recovery/Retund of Regulatory Balances (2013)* Disposition and Recovery/Retund of Regulatory Balances (2013)* Disposition and Recovery/Retund of Regulatory Balances (2013)* Disposition and Recovery/Retund of Regulatory Balances (2015)* Disposition and Recovery/Retund of Regulatory Balances (2015)* Disposition and Recovery/Retund of Regulatory Balances (2015)* Disposition and Recovery/Retund of Regulatory Balances (2015)* Note to be disposed of unit a year after rate ricks has expired and that balance has been audited Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 2 Accounts Group 2 Accounts Disposition and Recovery/Retund of Regulatory Balances (2016)* Solid Pregulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Total Office Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Total Office Regulatory Assets - Sub-Account - Deferred Ifrs Transition Costs Solved Costs Solved Regulatory Assets - Sub-Account - Deferred Ifrs Transition Costs Solved Regulatory Assets - Sub-Acc	\$1,605 \$8,896 \$50,876 \$43,356 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5	(\$61 66 \$7		(\$490) (\$645) \$0 \$0	(\$98,687.73)	(\$97,020)
RSVA - Clobal Adjustment 12 Disposition and Recovery/Reland of Regulatory Balances (2010)* Disposition and Recovery/Reland of Regulatory Balances (2010)* Disposition and Recovery/Reland of Regulatory Balances (2010)* Disposition and Recovery/Reland of Regulatory Balances (2011)* Disposition and Recovery/Reland of Regulatory Balances (2011)* Disposition and Recovery/Reland of Regulatory Balances (2012)* Disposition and Recovery/Reland of Regulatory Balances (2013)* Disposition and Recovery/Reland of Regulatory Balances (2014)* Disposition and Recovery/Reland of Regulatory Balances (2014)* Disposition and Recovery/Reland of Regulatory Balances (2014)* Disposition and Recovery/Reland of Regulatory Balances (2016)* Disposition and Recovery/Reland of Regulatory Balances (2016)* Disposition and Recovery/Reland of Regulatory Balances (2016)* Disposition and Recovery/Reland of Regulatory Balances (2016)* Disposition and Recovery/Reland of Regulatory Balances (2016)* Disposition and Recovery/Reland of Regulatory Balances (2016)* Disposition and Recovery/Reland of Regulatory Balances (2016)* Disposition and Recovery/Reland of Regulatory Balances (2016)* Disposition and Recovery/Reland of Regulatory Balances (2016)* Disposition and Recovery/Reland of Regulatory Balances (2016)* Disposition and Recovery/Reland of Regulatory Balances (2016)* Disposition and Recovery/Reland of Regulatory Balances (2016)* Disposition and Recovery (2016)* Disposition and Recovery (2016)* Disposition and Recovery (2016)* Disposition and Recovery (2016)* Disposition and Recovery (2016)* Disposition and Recovery (2016)* Disposition and Recovery (2016)* Disposition and Recovery (2016)* Disposition and Recovery (2016)* Disposition and Recovery (2016)* Disposition and Recovery (2016)* Disposition and Recovery (2016)* Disposition and Recovery (2016)* Disposition and Recovery (2016)* Disposition and Recovery (2016)* Disposition and Recovery (2016)* Disposition and Recovery (2016)* Disposition and Recovery (2016)* Disposition and Recovery (2016)* Disp	\$50,876 \$43,356 \$50,87	\$1			\$0.00	(\$605.420)
Deposition and Recovery/Redund of Regulatory Balances (2009)* 1595 50	\$6 \$5 (\$6,414 (\$118,122 (\$57,862		\$614,316) \$8,898 (\$7,372) \$73,743 \$43,356 \$885	(\$3,072) (\$1,545) \$369 \$44,610	(\$615,861.37)	(0000,420)
Disposition and Recovery/Retund of Regulatory Balances (2011)* 1595 50	\$0 \$5 (\$6,414 (\$118,122 (\$57,862	10			\$118,352.63	\$117,099
Disposition and Recovery/Retund of Regulatory Balances (2011)	\$0 (\$6,414 (\$118,123 (\$57,862		\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0	☐ Check to Dispose of Account \$0.00 ☐ Check to Dispose of Account \$0.00	í .
Disposition and Recovery/Retund of Regulatory Balances (2012) 1595 1586 152.259 1598 1592 159	(\$6,414 (\$118,123 (\$57,862		\$0 \$0 \$0	\$0 \$0	Check to Dispose of Account \$0.00	(
Disposition and Recovery/Retund of Regulatory Balances (2013) 1595 (\$128.0999) \$9.976	(\$118,123 (\$57,862		\$6.416 (\$6.414) \$77	\$32 (\$6,305)	Check to Dispose of Account \$0.00	
Disposition and Recovery/Retund of Regulatory Balances (2014)* 1595	(\$57,862		\$6,416 (\$6,414) \$77 \$127.547 (\$118.123) \$1.531		Check to Dispose of Account \$0.00	\$9.426
Disposition and Recovery/Rehand of Regulatory Balances (2015) 1595			\$127,547 (\$118,123) \$1,531 (\$1,190) (\$57,862) (\$14)		Check to Dispose of Account \$0.00 Check to Dispose of Account (\$59,072.23)	\$9,426 (\$59.051)
Disposition and Recovery/Return of Regulatory Balances (2016)	SC		\$0 \$0 \$0		(400)0.000)	(100,804)
State Sub-Total (including Account 1589 - Global Adjustment) State Sub-Total (including Account 1589 - Global Adjustment) State Sub-Total (including Account 1589 - Global Adjustment) State Sub-Total (including Account 1589 - Global Adjustment) State Sub-Total (including Account 1589 - Global Adjustment) State Sub-Account Sub						\$619,264
Group 1 Sub-Total (Including Account 1589 - Global Adjustment) (\$178.551) (\$80.466) (\$070up 1 Sub-Total (Including Account 1589 - Global Adjustment) (\$245.541) (\$107.608) \$37.000 \$27.142 \$37.000 \$27.1	(\$116,319	\$73	\$735,583 (\$116,319) \$8,827	\$3,678 (\$103,814)	Lineux so propose of Account \$0.00	\$619,264
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) S245,641 S107,008 S67,090 S27,142						1
Chee Regulatory Assets - Sub-Account Cheemed FIPS Transition Coats	\$18,630 \$0 (\$277,647) (\$32,246) \$0 (\$321,003) \$50,876 \$0 \$43,356	(\$2,17)	,100,715) (\$277,647) (\$25,209) ,174,458) (\$321,003) (\$26,093) \$73,743 \$43,356 \$885	(\$10,504) (\$313,359) (\$10,872) (\$357,969) \$369 \$44,610	(\$3,057,546.44) (\$3,175,899.07) \$118,352.63	(\$2,378,360) (\$2,495,458) \$117,099
Other Regulatory Assets - Sub-Account - Incremental Capital Charges 1508 50						i l
Other Regulatory Assets - Sub-Account - Incremental Capital Charges 1508 50	Sc	10	S0 S0 S0	\$0 \$0	\$0.00	í
Variance - Ontario Clava Fenery Benefit Act 1508 50	\$0	60	\$0 \$0 \$0	\$0 \$0	\$0.00	1
Other Resultatory Assets - Sub-Account - Other Solarial Cost Variance Account - Retail Misc. Deferred Debits Misc. Deferred Debits Misc. Deferred Debits 1518 Solarial Cost Variance Account - STR 1548 Solarial Cost Variance Account - STR 1548 Solarial Cost Variance Account - STR Solarial Cost Variance Account - STR Solarial Cost Variance Account - STR Solarial Cost Variance Account - STR Solarial Cost Variance Account - STR Solarial Cost Variance Account - STR Solarial Cost Variance Account - STR Solarial Cost Variance Account - STR Solarial Cost Variance - Str Solarial Cost Varian					l	
Retail Cast Variance Account - Retail Misc. Deferred Defor Variance Account - STR Retail Cost Variance Account - STR Reta	SC		\$0 \$0 \$0	\$0 \$0	\$0.00	1
Misc. Deferred Debits Misc. Deferred Account - STR 1548 S2,118 S782 Boart-A-proved CDM Variance Account 1567 So 1572 So 1572 So 1572 So 1572 So 1572 So 1572 So 1572 So 1572 So 1572 So 1572 So 1574 So 1577 So 1574 So	\$C		\$365,400) \$0 (\$4,385)	(\$1,827) (\$6,212) (\$698) (\$7,411)	☐ Check to Dispose of Account \$0.00	
Retail Cost Variance Account - STR	(\$5,038		\$139,578) (\$5,038) (\$1,675) \$0 \$0 \$0	(\$698) (\$7,411) \$0 \$0	(\$146,988.83) Check to Dispose of Account \$0.00	(\$144,622)
Board-A-proved CDM Variance Account 1567 50	\$2,900		\$78,206 \$2,900 \$938	\$391 \$4,230	\$0.00	\$81,105
Extra-Ordinary Event Costs 1572 50 Deferred Rate Impact Amounts 1574 50 RSVA - One-time 1582 50 Other Deterred Circlets 2425 50 Other Deterred Circlets 2425 50 Other Deterred Circlets 2425 50 Other Deterred Circlets 2425 50 Other Deterred Circlets 2425 50 Other Deterred Circlets 2425 50 Other Deterred Circlets 2425 50 Other Deterred Circlets 2425 50 Other Deterred Circlets 2425 50 Other Deterred Circlets 2425 50 Other Deterred Circlets 2425 50 Other Deterred Circlets 2425 50 Other Deterred Circlets 2525 50 Othe	Sc		\$0 \$0 \$0	\$0 \$0	\$0.00	
RSVA - One-time	\$0	0	\$0 \$0 \$0	\$0 \$0	\$0.00	1
Other Deterred Credits 2425 50 Group 2 Sub-Total (51.523) (5615) Fill sand Tax Variance for 2006 and Subsequent Years (excludes sub-account and countra account below) 1592 50 Fill sand Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (TCs) 50 Total of Group 1 and Group 2 Accounts (including 1592) (5180.074) (581.081) LRAM Variance Account 1 1598	\$C		\$0 \$0 \$0	\$0 \$0	\$0.00	
Group 2 Sub-Total (\$1.523) (\$615)	\$0		\$0 \$0 \$0	\$0 \$0	\$0.00	t .
PILs and Tax Variance for 2006 and Subsequent Years 1592 50	\$0	\$36	\$365,400 \$0 \$4,385	\$1,827 \$6,212	☐ Check to Dispose of Account \$0.00	\$365,400
(excludes sub-account and contra account below) 1592 50 Pills and Tax Variation for 2006 and Subsequent Years - Sub-Account HST/CVAT Input 1592 50 Total of Group 1 and Group 2 Accounts (including 1592) (\$180,074) (\$180,074) (\$180,074) LRAM Variance Account 1 1568 \$3.014 (\$125) Total including Account 1568 (\$177,060) (\$81,206) Renewable Generation Connection Capital Deferral Account 1531 50 Renewable Generation Connection CMA Deferral Account 1532 50 Renewable Generation Connection Control (150,000) 1533 50 Samed Grid Capital Deferral Account 1534 50 Samed Grid Capital Deferral Account 1534 50 Samed Grid Capital Deferral Account 1534 50	\$0 \$0 (\$2,138	8) \$0 \$0 (\$6	(\$61,372) (\$2,138) (\$736)	(\$307) (\$3,181)	(\$64,553.32)	(\$63,517)
PilLs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input 1592 \$0 Total of Group 1 and Group 2 Accounts (including 1592) (\$180,074) (\$81,081) LRAM Variance Account 1588 \$3,014 (\$125) Total including Account 1568 \$3,014 (\$125) Total including Account 1568 \$1,77,060 (\$81,206) Renewable Generation Connection Gapital Deferral Account 1531 \$0 Renewable Generation Connection OMA Deferral Account 1532 \$0 Renewable Generation Connection Funding Adder Deferral Account 1533 \$0 Samard Grid Gapital Deferral Account 1534 \$0	Sc		so so so	so so	\$0.00	İ
Tax Credits (TCa) 1592 50	\$0	~	\$0 \$0	30	\$0.00	i
LRAM Variance Account 1568 \$3.014 (\$125)	\$6	60	\$0 \$0 \$0	\$0 \$0	\$0.00	1
Total Including Account 1568 (\$177.060) (\$81.206)	\$18,630 \$0 (\$279,785	l5) \$0 \$0 (\$2,16	,162,087) (\$279,785) (\$25,945)	(\$10,810) (\$316,540)	(\$3,122,099.76)	(\$2,441,877)
Renewable Generation Connection Capital Deferral Account ⁶	\$2,889	9 (\$476,485) (\$9,693) \$46	\$463,095 \$12,582	\$12,582	\$475,676.53	(\$10,502)
Renewable Generation Connection OM&A Deferral Account ² 1532 \$0 Renewable Generation Connection Funding Adder Deferral Account 1533 \$0 Smart Grid Capila Deferral Account 1534 \$0	\$18,630 \$0 (\$276,896	16) (\$476,485) (\$9,693) (\$1,69	,698,992) (\$267,203) (\$25,945)	(\$10,810) (\$303,958)	(\$2,646,423.23)	(\$2,452,379)
Renewable Generation Connection OM&A Deferral Account ⁶ 1532 \$0 Renewable Generation Connection Funding Adder Deferral Account 1533 \$0 Smart Grid Capital Deferral Account 1534 \$0	Sc	in l	\$0 \$0 \$0	\$0 \$0	\$0.00	i
Renewable Generation Connection Funding Adder Deferral Account 1533 \$0 Smart Grid Capital Deferral Account 1534 \$0	SC SC		\$0 \$0 \$0	\$0 \$0 \$0	\$0.00	
Smart Grid Capital Deferral Account 1534 \$0	Sc		\$0 \$0 \$0	\$0 \$0	\$0.00	í
		60	\$0 \$0 \$0	\$0 \$0	\$0.00	
Smart Grid OM&A Deferral Account 1535 \$0	\$0	60	\$0 \$0 \$0	\$0 \$0	\$0.00	
Smart Grid Funding Adder Deferral Account 1536 \$0	\$c \$c		\$0 \$0 \$0	\$0	\$0.00	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴ 1555 \$0	\$c \$c		\$0 \$0 \$0	\$0 \$0	\$0.00	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries 1555 \$9,433 (\$61)	\$0 \$0 \$0 \$0		(\$5,525) \$9,372 (\$66)	(\$28) \$9,278	\$3,753.33	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴ 1555 \$0	\$0 \$0 \$0 \$0 \$9,372		\$0 \$0 \$0	\$0 \$0	\$0.00	
Smart Meter OM&A Variance ⁴ 1556 \$0	\$(\$(\$) \$(\$9.372 \$0.372		\$0 \$0 \$0	\$0 \$0	\$0.00	
Meter Cost Deferral Account (MIST Meters) ¹⁰ 1557 \$0	\$0 \$0 \$0 \$0 \$9,377 \$0 \$0		\$0 \$0 \$0	\$0 \$0	\$0.00	(
IFRS-CGAAP Transition PP&F Amounts Balance + Return Component ⁵ 1575	\$(\$(\$) \$(\$9.372 \$0.372				_	1
	\$0 \$0 \$0 \$0 \$9,377 \$0 \$0					
Accounting Changes Under CGAAP Balance + Return Component ⁵ 1576	\$0 \$0 \$0 \$0 \$9,377 \$0 \$0		\$0 \$2		☐ Check to Dispose of Account \$0.00 ☐ Check to Dispose of Account \$0.00	\$2



2018 Deferral/Variance Account Workform

Accounts that produced a variance on the continuity schedule are listed below Please provide a detailed explanation for each variance below.

Account Descriptions	Account Number	Variance RRR vs. 2016 Balance (Principal + Interest)	Explanation
Smart Metering Entity Charge Variance Account	1551	\$ 1.00	
RSVA - Wholesale Market Service Charge9	1580	\$ 1.00	
RSVA - Retail Transmission Network Charge	1584	\$ 1.00	
RSVA - Power (excluding Global Adjustment)12	1588	\$ (2.00)	
RSVA - Global Adjustment 12	1589	\$ (0.36)	
Disposition and Recovery/Refund of Regulatory Balances (2012)7	1595	\$ (1.00)	
Disposition and Recovery/Refund of Regulatory Balances (2013)7	1595	\$ 1.94	
Disposition and Recovery/Refund of Regulatory Balances (2014)7	1595	\$ 1.08	
Disposition and Recovery/Refund of Regulatory Balances (2016)7	1595	\$ (0.17)	
Retail Cost Variance Account - Retail	1518	\$ (6.00)	
Retail Cost Variance Account - STR	1548	\$ (1.00)	

2018 Deferral/Variance Account Workform

In the green shaded cells, enter the data related to the **proposed** load forecast. Do not enter data for the MicroFit class.

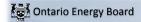
			A	Ą	Е	3		(D=	A-C
Rate Class (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)	Units	# of Customers	Total Metered <mark>kWh</mark> ⁴	Total Metered <mark>kW</mark> ⁴	Metered kWh for Non-RPP Customers ^{4,5}	Metered kW for Non-RPP Customers ^{4,5}	Distribution Revenue	Metered <mark>kWh</mark> for Wholesale Market Participants (WMP) ⁴	Metered <mark>kW</mark> for Wholesale Market Participants (WMP) ⁴	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)
RESIDENTIAL	kWh	29,816	287,663,507	-	12,743,493		9,084,381			287,663,507	-
GENERAL SERVICE LESS THAN 50 KW	kWh	3,431	92,683,979	-	7,377,645		2,640,479			92,683,979	-
GENERAL SERVICE 50 TO 4,999 KW	kW	357	245,243,826	616,309	156,686,280	393,760	3,797,584			245,243,826	616,309
UNMETERED SCATTERED LOAD	kWh	22	944,731				39,984			944,731	-
SENTINEL LIGHTING	kW	354	209,800	593			29,086			209,800	593
STREET LIGHTING	kW	8,070	2,398,221	7,030	2,336,107	6,848	420,382			2,398,221	7,030
										-	-
										-	-
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Total		42,050	629,144,064	623,932	179,143,526	400,608	\$ 16,011,896	-	-	629,144,064	623,932

¹ Account 1595 sub-accounts are to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

² The proportion of customers for the Residential and GS<50 Classes will be used to allocate Account 1551.

F =B-C-E (deduct E if applicable)										
Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption	1595 Recovery Share Proportion (2009) ¹	1595 Recovery Share Proportion (2010) ¹	1595 Recovery Share Proportion (2011) ¹	1595 Recovery Share Proportion (2012) ¹	1595 Recovery Share Proportion (2013) ¹	1595 Recovery Share Proportion (2014) ¹	1595 Recovery Share Proportion (2015) ¹	1595 Recovery Share Proportion (2016) ¹	1568 LRAM Variance Account Class Allocation ³ (\$ amounts)	Number of Customers for Residential and GS<50 classes ²
12,743,493						48%		45%	67,426	
7,377,645						14%		14%	264,755	
156,686,280						37%		39%	84,638	
-						0%		0%	(1,450)	
-						0%		0%	(1,091)	
2,336,107						1%		1%	61,399	
-										
-										
-										
-										
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179,143,526	0%	0%	0%	0%	0%	100%	0%	100%	\$ 475,677	
,,					, -,-			Balance as per Sheet 2		

Balance as per Sheet 2 \$ Variance \$



2018 Deferral/Variance Account Workform

		Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE LESS THAN 50 KW	GENERAL SERVICE 50 TO 4,999 KW	UNMETERED SCATTERED LOAD	SENTINEL LIGHTING	STREET LIGHTING	
LV Variance Account	1550	0	kWh	0	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	35,842	# of Customers	32,144	3,699	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(2,438,120)	kWh	(1,114,781)	(359,178)	(950,393)	(3,661)	(813)	(9,294)	0
RSVA - Retail Transmission Network Charge	1584	(98,688)	kWh	(45,123)	(14,538)	(38,469)	(148)	(33)	(376)	0
RSVA - Retail Transmission Connection Charge	1586	0	kWh	0	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	(615,861)	kWh	(281,590)	(90,727)	(240,066)	(925)	(205)	(2,348)	0
RSVA - Global Adjustment	1589	118,353	Non-RPP kWh	8,419	4,874	103,516	0	0	1,543	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	(59,072)	%	(28,133)	(8,459)	(21,739)	(71)	(21)	(650)	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(3,175,899)		(1,437,484)	(469,204)	(1,250,666)	(4,805)	(1,073)	(12,667)	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and	1000	- v			1	-				·
Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	(146.989)	kWh	(67,208)	(21.654)	(57.297)	(221)	(49)	(560)	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	82.436	kWh	37.692	12.144	32.134	124	27	314	0
Board-Approved CDM Variance Account	1567	02,400	kWh	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0
Total of Group 2 Accounts	2420	(64.553)	KVVII	(29.516)	(9.510)	(25,163)	(97)	(22)	(246)	0
Total of Group 2 Accounts		(04,555)		(29,510)	(3,510)	(23,103)	(31)	(22)	(240)	U .
PILs and Tax Variance for 2006 and Subsequent Years		_		_	_	_	_	_	_	_
(excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years -	4500		114//	•						
Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	kWh	0	0	0	0	0	0	0
Total of Account 1592		0		0	0	0	0	0	0	0
				·						
LRAM Variance Account (Enter dollar amount for each class)	1568	475,677		67,426	264,755	84,638	(1,450)	(1,091)	61,399	0
(Account 1568 - total amount allocated to		475,677								
	/ariance	(0)								
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0	0
Renewable Generation Connection Olivia Deferral Account	1532	U	KVVN	0	U	0	0	0	U	Ü
Total of Group 1 Accounts (1550, 1551, 1584, 1586 a	nd 1595)	(121.918)		(41,112)	(19.299)	(60.208)	(219)	(54)	(1.026)	0
Total of Account 1580 and 1588 (not allocated to		(3.053.981)		(1.396.372)	(449.905)	(1.190.459)	(4.586)	(1.018)	(11.641)	0
Balance of Account 1589 Allocated to No		118.353		8,419	4.874	103,516	0	0	1,543	0
				0,1.0	3,013	100,010		·	1,010	v
Group 2 Accounts (including 159	2 1532\	(64.553)	1	(29.516)	(9.510)	(25.163)	(97)	(22)	(246)	0
Group 2 Accounts (including 15s	·=, 1332)	(04,000)		(29,510)	(9,510)	(20,100)	(97)	(44)	(240)	U
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576	.570	0	IVAAII	0	0	0	0	0	0	0
Total Bulance / Modules to days of the Accounts 1979 and 1979				•	ı U		J	v	,	,



2018 Deferral/Variance Account Wo

		r							
		Amounts from	•						
		Sheet 2	Allocator						
LV Variance Account	1550	0	kWh	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	35.842	# of Customers	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(2.438.120)	kWh	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	(98,688)	kWh	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	(96,666)	kWh	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge RSVA - Power (excluding Global Adjustment)	1588	(615,861)	kWh	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment) RSVA - Global Adjustment	1588	118.353	Non-RPP kWh	0	0	0	0	0	0
	1589	.,		0	0				
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0		0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010) Disposition and Recovery/Refund of Regulatory Balances (2011)		0	%		0	0	0	0	0
	1595 1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)		0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	(59,072)	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(3,175,899)		0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and	.500			-		-			†
Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	(146,989)	kWh	0	0	0	0	0	0
Misc. Deferred Debits	1525	(140,909)	kWh	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	82.436	kWh	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	02,430	kWh	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0
Total of Group 2 Accounts	2423	(64.553)	KVVN	0	0	0	0	0	0
Total of Group 2 Accounts		(64,553)		U	U	U	U	U	U
PILs and Tax Variance for 2006 and Subsequent Years	1			I	I	I		I	T
(excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years -	+								+
Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	kWh	0	0	0	0	0	0
Total of Account 1592		0		0	0	0	0	0	0
Total of Account 1992		U		U	U	U	U	U	U
LRAM Variance Account (Enter dollar amount for each class)	1568	475.677		0	0	0	0	0	0
(Account 1568 - total amount allocated t		475,677	 	ı U	ı u	ı	U	U	
(Account 1300 - total amount allocated to	Variance	(0)	-						
	variance	(0)	1						
Renewable Generation Connection OM&A Deferral Account	1532	1 0	kWh	0	0	0	0	0	0
TOTO MADIO CONTRADIO I CONTROLO I CINICA DO CITAL ACCOUNT	1002		KVVII	· · · · · · · · · · · · · · · · · · ·	·		V	ı	
Total of Group 1 Accounts (1550, 1551, 1584, 1586	and 1595)	(121.918)		0	0	0	0	0	0
Total of Account 1580 and 1588 (not allocated to		(3.053.981)		ő	ő	ő	0	ő	Ö
Balance of Account 1589 Allocated to No		118,353		ő	ő	ő	0	ő	Ö
		,	•				•		•
Group 2 Accounts (including 15	592, 1532)	(64,553)		0	0	0	0	0	0
			•						
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575		kWh	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0

Account 1589 reference calculation by customer and consumption
Account 1589 / Number of Customers \$2.81
1589/total kwh \$0.0002



2018 Deferral/Variance Account Wo

Anounts from Sheet	0 0 0 0 0 0 0 0 0
Sheet Color Sheet Colo	0 0 0 0 0 0 0
Smart Melering Entity Charge Variance Account	0 0 0 0 0 0 0
Smart Melering Entity Charge Variance Account 1551 35,842 # of Customers 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0
RSYA - Nholestek Market Senvice Charge 1580 C2.438,120 kWh 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0
RSVA - Relail Transmission Connection Charge 1594 (98.689) KWh 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0
RSVA - Retail Transmission Connection Charge 1588 0 KWh 0 0 0 0 0 0 0 0 0	0 0 0 0 0
RSVA - Power (excluding Global Adjustment)	0 0 0 0
RSVA - Global Aqlustment	0 0 0 0
Desposition and Recovery/Retrud of Regulatory Balances (2009) 1595 0 % 0 0 0 0 0 0 0 0	0 0 0
Disposition and Recovery/Refund of Regulatory Balances (2011) 1595 0 % 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0
Disposition and Recovery/Refund of Regulatory Balances (2011) 1595 0 % 0 0 0 0 0 0 0 0	0
Disposition and Recovery/Feturd of Regulatory Balances (2012) 1595 0 % 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
Disposition and Recovey/Refund of Regulatory Balanoes (2013) 1595 0 % 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
Disposition and Recovery/Return of Regulatory Balances (2014) 1595 (59,072) % 0 0 0 0 0 0 0 0 0	0
Disposition and Recovery/Refund of Regulatory Balances (2015) 1595 0 % 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0
Disposition and Recovery/Refund of Regulatory Balances (2016) 1595 0 % 0 0 0 0 0 0 0 0	0
Total of Group 1 Accounts (excluding 1589) (3,175,899) (0 0 0 0 0 0 0 0 0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs 1508 0 kWh 0 0 0 0 0 0 0 0 0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges 1508 0 kWh 0 0 0 0 0 0 0 0 0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act 1508 0 kWh 0 0 0 0 0 0 0 0 0	0
Recovery/Variance - Ontario Clean Energy Benefit Act	0
Recovery Variance - Ontario Clean Energy Benefit Act 1508 0	0
Retail Cost Variance Account - Retail	0
Misc, Deferred Debits 1525 0 kWh 0 0 0 0 0 0 0 0 0	0
Retail Cost Variance Account - STR	0
Board-Approved CDM Variance Account 1567 0 kWh 0 0 0 0 0 0 0 0 0	0
Extra-Ordinary Event Costs	0
Deferred Rate Impact Amounts	0
RSVA - One-time	0
Other Deferred Credits	0
Total of Group 2 Accounts	0
PILs and Tax Variance for 2006 and Subsequent Years 1592 0 kWh 0 0 0 0 0 0 (excludes sub-account and contra account) 1592 0 kWh 0 0 0 0 0 0 0 PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs) 1592 0 kWh 0 0 0 0 0 0 0	0
(excludes sub-account and contra account) 1592 0 kWh 0 0 0 0 0 0 PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs) 1592 0 kWh 0 0 0 0 0 0	0
(excludes sub-account and contra account) 1592 0 kWh 0 0 0 0 0 0 PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs) 1592 0 kWh 0 0 0 0 0 0	
(excludes sub-account and contra account) PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs) Sub-Account HST/OVAT Input Tax Credits (ITCs)	_
Sub-Account HST/OVAT Input Tax Credits (ITCs)	0
Sub-Account HST/OVAT Input Tax Credits (ITCs)	
Total of Account 1592 0 0 0 0 0 0 0	0
	0
LRAM Variance Account (Enter dollar amount for each class) 1568 475,677 0 0 0 0 0 0	0
(Account 1568 - total amount allocated to classes) 475,677	
Variance (0)	
Renewable Generation Connection OM&A Deferral Account 1532 0 kWh 0 0 0 0 0 0	0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595) (121,918) 0 0 0 0 0	0
Total of Account 1580 and 1588 (not allocated to WMPs) (3,053,981) 0 0 0 0 0 0	0
Balance of Account 1589 Allocated to Non-WMPs 118,353 0 0 0 0 0 0 0	0
Group 2 Accounts (including 1592, 1532) (64,553) 0 0 0 0 0	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component 1575 0 kWh 0 0 0 0 0	0
Accounting Changes Under CGAAP Balance + Return Component 1576 0 kWh 0 0 0 0 0 0	
Total Balance Allocated to each class for Accounts 1575 and 1576 0 0 0 0 0 0 0	0

Account 1589 reference calculation by customer and consumption	
Account 1589 / Number of Customers	\$2.81
1589/total kwh	\$0.0002



2018 Deferral/Variance Account Workform

Please indicate the R	Rate Rider Recovery	Period (in years)	1
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Rate Rider Calculation for Group 1 Deferral / Variance Accounts Balances (excluding Global Adj.)

1550, 1551, 1584, 1586, 1595

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance (excluding	Rate Rider for Deferral/Variance	
(Enter Rate Classes III Cells below)	ì	Customers	1589)	Accounts	
RESIDENTIAL	kWh	287,663,507	-\$ 1,437,484	- 0.0050	\$/kW
GENERAL SERVICE LESS THAN 50 KW	kWh	92,683,979	-\$ 469,204	- 0.0051	\$/kW
GENERAL SERVICE 50 TO 4,999 KW	kW	616,309	-\$ 1,250,666	- 2.0293	\$/kW
UNMETERED SCATTERED LOAD	kWh	944,731	-\$ 4,805	- 0.0051	\$/kW
SENTINEL LIGHTING	kW	593	-\$ 1,073	- 1.8102	\$/kW
STREET LIGHTING	kW	7,030	-\$ 12,667	- 1.8019	\$/kW
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
			\$ -	-	
		-	\$ -	-	
		-	\$ -	-	_
		-	\$ -	-	
			\$ -	-	
		-	\$ -	-	_
			\$ -	-	
			\$ -	-	
		-	\$ -	-	1
			\$ -	-	
		-	\$ -	-	
Total			-\$ 3,175,899		

Rate Rider Calculation for Group 1 Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP

1580 and 1588

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance - Non-WMP	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL	kWh	287,663,507	\$ -	-	\$/kV
GENERAL SERVICE LESS THAN 50 KW	kWh	92,683,979	\$ -	-	\$/kV
GENERAL SERVICE 50 TO 4,999 KW	kW	616,309	\$ -	-	\$/k\
UNMETERED SCATTERED LOAD	kWh	944,731	\$ -	-	\$/k\
SENTINEL LIGHTING	kW	593	\$ -	-	\$/k\
STREET LIGHTING	kW	7,030	\$ -	-	\$/k\
		-	\$ -	-	1
		-	\$ -	-	1
		-	\$ -	-	1
		-	\$ -	-	
		-	\$ -	-	1
			\$ -	-]
		-	\$ -	-	
		-	\$ -	-	1
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-]
		-	\$ -	-]
Total			\$ -		

Only for rate classes with WMP customers are the Deferral/Variance Account Rate Riders for Non-WMP calculated separately in the table above. For all rate classes without WMP customers, balances in Accounts 1580 and 1588 are included in Deferral/Variance Account Rate Riders calculated in the first table above and disposed through a combined Deferral/Variance Account and Rate Rider.

Rate Rider Calculation for RSVA - Power - Global Adjustment

Balance of Account 1589 Allocated to Non-WMPs

Rate Class (Enter Rate Classes in cells below)	Units	kWh	Allocated Global Adjustment Balance	Rate Rider for RSVA - Power - Global Adjustment
RESIDENTIAL	kWh	12,743,493	\$ 8,419	0.0007
GENERAL SERVICE LESS THAN 50 KW	kWh	7,377,645	\$ 4,874	0.0007
GENERAL SERVICE 50 TO 4,999 KW	kWh	156,686,280	\$ 103,516	0.0007
JNMETERED SCATTERED LOAD	kWh	-	\$ -	-
SENTINEL LIGHTING	kWh	-	\$ -	-
STREET LIGHTING	kWh	2,336,107	\$ 1,543	0.0007
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-

	-	\$ -	-
	-	\$	-
	-	\$ -	-
	-	\$	-
	-	\$ -	-
	-	\$ -	-
	-	\$ -	-
Total		\$ 118,353	•

Rate Rider Calculation for Group 2 Accounts

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	A	llocated Group 2 Balance		Rate Rider for roup 2 Accounts
RESIDENTIAL	# of Customers	29,816	-\$	29,516	\$	(0.08) per customer per month
GENERAL SERVICE LESS THAN 50 KW	kWh	92,683,979	-\$	9,510	-\$	0.0001 \$/kWh
GENERAL SERVICE 50 TO 4,999 KW	kW	616,309	-\$	25,163	-\$	0.0408 \$/kW
UNMETERED SCATTERED LOAD	kWh	944,731	-\$	97	-\$	0.0001 \$/kWh
SENTINEL LIGHTING	kW	593	-\$	22	-\$	0.0363 \$/kW
STREET LIGHTING	kW	7,030	-\$	246	-\$	0.0350 \$/kW
		-	\$	-	\$	-
		-	\$	-	\$	=
		-	\$	-	\$	-
		-	\$	-	\$	-
		-	\$	-	\$	=
		-	\$	-	\$	-
		-	\$	-	\$	-
		-	\$	-	\$	=
		-	\$	-	\$	-
		-	\$	-	\$	-
		-	\$	-	\$	-
		-	\$	-	\$	-
		-	\$	-	\$	=
		-	\$	-	\$	-
Total			-\$	64,553		

Rate Rider Calculation for Accounts 1575 and 1576

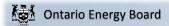
Please indicate the Rate Rider Recovery Period (in years)

Rate Class	Units	# of Customers	Α	llocated Accounts 1575 and 1576	Rate Rider for Accounts 1575	
(Enter Rate Classes in cells below)				Balances	and 1576	
RESIDENTIAL	# of Customers	29,816	\$	-	-	per customer per month
GENERAL SERVICE LESS THAN 50 KW	kWh	92,683,979	\$	-	-	\$/kWh
GENERAL SERVICE 50 TO 4,999 KW	kW	616,309	\$	-	-	\$/kW
UNMETERED SCATTERED LOAD	kWh	944,731	\$	-	-	\$/kWh
SENTINEL LIGHTING	kW	593	\$	-	-	\$/kW
STREET LIGHTING	kW	7,030	\$	-	-	\$/kW
		-	\$	-	-	
		-	\$	-	-	
		-	\$	-	-	
		-	\$	-	-	
		-	\$	-	-	
		-	\$	-	-	
		-	\$	-	-	
		-	\$	-	-	
		-	\$	-	-	
		-	\$	-	-	
		-	\$	-	-	
		-	\$	-	-	
		-	\$	-		
		-	\$	-	-	
Total			\$	-		

Rate Rider Calculation for Accounts 1568

Please indicate the Rate Rider Recovery Period (in years)

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers		Allocated Account 1568 Balance Rate Ride Account 1		
RESIDENTIAL	kWh	287,663,507	\$	67,426	0.0002	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	92,683,979	\$	264,755	0.0029	\$/kWh
GENERAL SERVICE 50 TO 4,999 KW	kW	616,309	\$	84,638	0.1373	\$/kW
UNMETERED SCATTERED LOAD	kWh	944,731	-\$	1,450	- 0.0015	\$/kWh
SENTINEL LIGHTING	kW	593	-\$	1,091	- 1.8413	\$/kW
STREET LIGHTING	kW	7,030	\$	61,399	8.7337	\$/kW
		-	\$	-	-	1
		-	\$	-	-	
		-	\$	-	-	1
		-	\$	-	-	1
		-	\$	-	-	1
		-	\$	-	-	
		-	\$	-	-	1
		-	\$	-	-	
		-	\$	-	-	1
		-	\$	-	-	1
		-	\$	-	-	
		-	\$	-	-	1
		-	\$	-	-	
		-	\$	-	-	1
Total			\$	475,677		



GA Analysis Workform

Purpose:

To calculate an approximate expected balance in Account 1589 RSVA - GA and compare the expected amount to the amount in the general ledger. Material differences between the two need to

Notes to GA Analysis:

Refer to the GA Analysis Tab to complete the below steps.

Note that this is a generic analysis template, utilities may need to alter the analysis as needed for their specific circumstances. Any alternations to the analysis must be clearly disclosed and

- 1 Indicate which years the balance requested for disposition pertains to (e.g. 2016, or 2016 and 2015)
- 2 Complete the Consumption Data Table for consumption (unadjusted for the loss factor) for each year that is being requested for disposition. The data should agree to the RRR data

3 GA Billing Rate

- Indicate the GA rate that is used to bill customers (also used for unbilled revenue) in the drop down box. Note that the "Other" rate is to represent a combination of the first estimate, second estimate and/or actual rate.
- In the GA Billing Rate Description textbox, provide a description of the GA billing rate that is used, i.e. first estimate, second estimate, or actual. Explain how the GA billing rate is determined for billing cycles that span more than one load month. Confirm that the GA rate that is used is applied consistently for all billing and unbilled revenue transactions for non-RPP Class B customers in each customer class.* In addition, where the same GA rate is not used for non-RPP Class B customers in all customer classes, explain what GA rate is applied to each customer class.
- Where a distributor does not apply the same GA rate to all non-RPP Class B customers, the distributor must adapt the GA Analysis for this and breakdown the monthly non-RPP Class B volumes for each GA rate that was applied.
- *O.Reg 429/04, section 16(3)

Note: Distributors should create a copy of the Analysis of Expected GA Amount table in a separate tab for each year that is being requested for disposition, calculate the net change in expected GA balance in the year, determine the reconciliation adjustments (see note 6) and assess materiality for each year requested for disposition.

4 Analysis of Expected GA Amount

- The analysis calculates a balance in Account 1589 RSVA- GA that can be reasonably expected. Distributors are charged by the IESO on a calendar/load month basis at the actual GA rate for relevant volumes each month. The methodology used in the GA Analysis is based on the calendar/load month consumption from revenue amounts (derived from billed and unbilled consumption). This is done by taking the billed kWh volumes (which would not be expected to align with the calendar/load month) and deducting the unbilled kWh consumption from the prior month and adding the unbilled kWh consumption of the current month. This approach to calculating monthly kWh volumes is used to represent calendar/load month consumption.
- Once calendar/load month kWh volumes are determined, the monthly GA rate(s) used to bill non-RPP Class B customers for each month as posted by the IESO can be multiplied by the consumption to determine expected GA revenue amounts. Therefore, a blended GA rate will not be required as the kWh volumes for revenues have been approximated on a calendar/load month basis as well. The expected GA revenues can then be compared to the actual GA rate charged by the IESO for each month multiplied by the consumption to determine a balance that can be expected in Account 1589 RSVA-GA.
- This methodology expects volume differences would not be significant. However, if unbilled consumption is not estimated with adequate precision by a distributor, this could impact the expected balance in Account 1589 RSVA-GA, which may have to be considered in the analysis by the distributor.
- Note that distributors who have more precise monthly kWh volume data available based on allocation of billing data by calendar/load month may propose to use this data in the GA Analysis to calculate the expected GA balance. However, any such methodology that differs from the one described above must be disclosed and explained.

Column F: The consumption column is for monthly non-RPP Class B (loss adjusted) consumption billed. Total annual consumption is expected to differ from the Consumption Data

Table (note 2) by the loss factor. Utilities are expected to ensure that the difference in consumption between that in column F and the Consumption Data Table are

reasonable.

Column G, H: Prior month unbilled consumption is to be deducted and current month unbilled consumption is to be added. Note that monthly non-RPP Class B unbilled consumption may

not be readily available and may require estimates or allocations to be done.

Column J: Fill in the GA rate billed by linking the cells to the applicable cells in the GA Rates Per IESO Website Table.

Column L: Fill in the actual GA rate paid by linking the cells to the applicable cells in the GA Rates Per IESO Website Table.

5 Reconciling Items

Enter the net change in principal balance in the GL. This will equal to the transactions recorded in the account for the year. If multiple years are requested for disposition, the sum of the net changes in principal balance will equal the cumulative principal balance requested for disposition.

The purpose of this section is to ensure that reconciling items have been appropriately factored into the GA Analysis. Reconciling items must be considered for each year requested for disposition.

For each reconciling item, indicate whether the item is a reconciling item to the utility's specific circumstances using the column "Applicability of Reconciling Item". Explain how each item applies or does not apply as a reconciling item. Assess if each reconciling item is significant, if so they must be quantified.

Reconciling items may include:

1) Impacts to GA from RPP settlement true up amounts

Note that effective May 23, 2017, per the OEB's letter titled *Guidance on Disposition of Accounts 1588 and 1589*, applicants must reflect RPP Settlement true-up claims pertaining to the period that is being requested for disposition in Account 1588 and Account 1589. This would include true ups to the pro-ration of the GA charge based on RPP vs. non-RPP volumes, true up of GA accrual expense to the actual expense per invoice.

- a. Prior year impacts should be removed,
- b. Current year impacts should be added.
- 2) Unbilled revenue differences between the unbilled and actual billed amounts, which could relate to rate used or consumption volumes

Analyses may have to be performed to identify the portion of the billed amounts that corresponded to the amount that was unbilled and recorded in the general ledger.

- a. Prior year end unbilled revenue differences should be removed,
- b. Current year end unbilled revenue differences should be added.
- 3) Accrual to actual differences in long term load transfers

Amounts pertaining to load transfers may be unknown at the end of the year and therefore, are accrued based on an estimate. A true-up to actuals would then be done in the following year. Note that per the December 21, 2015 Distribution System Code Amendment, all load transfer arrangements shall be eliminated by transferring the load transfer customers to the physical distributor by June 21, 2017.

- a. Prior year end differences should be removed
- b. Current year end differences should be added.
- 4) GA balances pertaining to Class A customers must be excluded from the GA balance as the GA balance should only relate to Class B.

Transactions pertaining to Class A customers are recorded in Account 1589 RSVA-GA and should net to zero. However, there may be balances pertaining to Class A included in the account at the end of the year due to timing issues. For example, a balance pertaining to Class A customers may exist if revenues are not accrued on the same basis as expenses.

If any such balances pertaining to Class A exist, the distributor must also ensure that these amounts are excluded from the Account 1589 RSVA-GA balance requested for disposition.

5) Significant prior period billing adjustments

Cancel and rebills for billing adjustments may be recorded in the current year revenue GL balance but would not be included in the current year consumption charged by the IESO.

6) Differences in GA IESO posted rate and rate charged on IESO invoice

If there are any differences between the GA IESO posted rate used in the Analysis of Expected GA Amount table above (note 4) and the GA rate that is actually charged per a distributor's invoice for non-RPP volumes Class B, the impact of this may need to be quantified. The monthly difference in rate should be multiplied by non-RPP Class B volumes.

7-10) Any other items that cause differences between the expected GA amount and the GA recorded in the general ledger.

Any remaining unreconciled balance that is greater than +/- 1% of the GA payments to the IESO annually must be analyzed and investigated to identify any additional reconciling items or to identify corrections to the balance requested for disposition.

6 Materiaility Threshold

The net change in principal balance in the GL should be summed with the reconciling items to determine the adjusted net change in principal balance in the GL. This amount will be compared to the expected net change in the principal balance as calculated in the Analysis of Expected GA Amount table (note 4). The difference between the two will be compared to the annual GA payments to the IESO. If the difference is greater than +/-1%, then distributors may reassess the reconciling items to determine if there are additional reconciling items that could impact the difference.

Ontario Energy Board	
GA Analysis Workform	

Update from July 20th DVA workform version: -Cells C87,D87,E87, H87 - name of cells updated for cell reference -Cells F88 to F91 and G88 to G91 - formula of cells updated

Account 15	S89 Global	Adjustment	(GA)	Analysis	Workform

	Drop down cells							
Note 1	Year(s) Requested for Disposition	2015						
Note 2	2 Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable) [Year 2015							

Year		2015		
Total Metered excluding WMP	C = A+B	669,387,527	kWh	100%
RPP	A	422,114,959	kWh	63.1%
Non RPP	B = D+E	247,272,568	kWh	36.9%
Non-RPP Class A	D		kWh	0.0%
Non-RPP Class B*	E	247,272,568	kWh	36.9%

^{*}Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

Note 3 GA Billing Rate

Input cells

GA is billed on the

1st Estimate

GA Billing Rate Description

GA Billing Rate is billed based off the 1st estimate. To determine the GA billing rate for billing cycles that span more than one load month, PUC has implemented specific billing cycles for each month of the year which is assigned the GA rate for the respective month. The consumption in the billing cycle is prorated between the two months based on the number of days in each month. This consumption is then multiplied by the GA rate attached to each month's billing code. This method is used consistently across all customer classes.

Note 4 Analysis of Expected GA Amount

Year	2015								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
	F	G	н	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	22,791,492			22,791,492	0.05549	\$ 1,264,700	0.05068	\$ 1,155,073	-\$ 109,627
February	22,099,897			22,099,897	0.06981	\$ 1,542,794	0.03961	\$ 875,377	-\$ 667,417
March	24,590,727			24,590,727	0.03604	\$ 886,250	0.06290	\$ 1,546,757	\$ 660,507
April	20,482,691			20,482,691	0.06705	\$ 1,373,364	0.09559	\$ 1,957,940	\$ 584,576
May	20,786,848			20,786,848	0.09416	\$ 1,957,290	0.09668	\$ 2,009,672	\$ 52,383
June	19,501,865			19,501,865	0.09228	\$ 1,799,632	0.09540	\$ 1,860,478	\$ 60,846
July	21,437,271			21,437,271	0.08888	\$ 1,905,345	0.07883	\$ 1,689,900	-\$ 215,445
August	21,617,221			21,617,221	0.08805		0.08010		
September	21,340,889			21,340,889	0.08270	\$ 1,764,892	0.06703	\$ 1,430,480	-\$ 334,412
October	20,869,341			20,869,341	0.06371		0.07544		
November	20,956,545			20,956,545	0.07623		0.11320	\$ 2,372,281	
December	22,052,806			22,052,806	0.11462	\$ 2,527,693	0.09471	\$ 2,088,621	-\$ 439,071
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	258,527,591	-	-	258,527,591		\$ 19,852,458		\$ 20,292,502	\$ 440,044

Note 5 Reconciling Items

			Amount (Quantify if it	
	lt	Applicability of Reconciling	is a significant	Fortagetter
	Item	Item (Y/N)	reconciling item)	Explanation
Net Chang	ge in Principal Balance in the GL (i.e. Transactions in the	Year)	\$ 177,382	
	Remove impacts to GA from prior year RPP Settlement true			
	up process that are booked in current year	N		
	Add impacts to GA from current year RPP Settlement true			
	up process that are booked in subsequent year	N		
	Remove prior year end unbilled to actual revenue			
2a	differences	Y	\$ 202,395	2014 unbilled revenue variance as compared to actual (billed in 2015)
O.L.	Add difference of the little data and t	N		
	Add current year end unbilled to actual revenue differences Remove difference between prior year accrual to forecast	N		
	from long term load transfers	N		
	Add difference between current year accrual to forecast	IN .		
	from long term load transfers	N		
35	nom long term load transfers	14		
	Remove GA balances pertaining to Class A customers	N		
	Significant prior period billing adjustments included in			
	current year GL balance but would not be included in the	N.		
	billing consumption used in the GA Analysis Differences in GA IESO posted rate and rate charged on	N		
	IESO invoice	N		
7	IESO IIIVOICE	14		
8				
a				
10				
	Adjusted Net Change in Principal Balance in the GL		\$ 379,777	
	Net Change in Expected GA Balance in the Year Per Anal	lvsis	\$ 440.044	
	Unresolved Difference	•	-\$ 60,266	
	Unresolved Difference as % of Expected GA Payments to	IESO	-0.3%	
1	, , , , , , , , , , , , , , , , , , , ,			

Note 1 Year(s) Requested for Disposition

2016

Note 2 Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable)

Consumption Data Excitating for Eoss Factor (Data to agree with KKK as applicable)							
Year	2015						
Total Metered excluding WMP	C = A+B	637,462,404	kWh	100%			
RPP	A	394,497,102	kWh	58.9%			
Non RPP	B = D+E	242,965,301	kWh	36.3%			
Non-RPP Class A	D		kWh	0.0%			
Non-RPP Class B*	E	242,965,301	kWh	36.3%			

^{*}Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

Note 3 GA Billing Rate

GA is billed on the

1st Estimate

GA Billing Rate Description

GA Billing Rate is billed based off the 1st estimate. To determine the GA billing rate for billing cycles that span more than one load month, PUC has implemented specific billing codes for each month of the year which is assigned the GA rate for the respective month. The consumption in the billing cycle is prorated between the two months based on the number of days in each month. This consumption is then multiplied by the GA rate attached to each month's billing cycle. This method is used consistently across all customer classes.

Note 4 Analysis of Expected GA Amount

Year	2016								
								-	•
				Non-RPP Class B					
	Non-RPP Class B Including	Deduct Previous Month	Add Current Month	Including Loss Adjusted					
	Loss Factor Billed	Unbilled Loss Adjusted	Unbilled Loss Adjusted	Consumption, Adjusted	GA Rate Billed	\$ Consumption at GA	GA Actual Rate	\$ Consumption at	Expected GA
Calendar Month	Consumption (kWh)	Consumption (kWh)	Consumption (kWh)	for Unbilled (kWh)	(\$/kWh)	Rate Billed	Paid (\$/kWh)	Actual Rate Paid	Variance (\$)

	F	G	Н	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	23,126,332			23,126,332	0.08423	\$ 1,947,931	0.09179	\$ 2,122,766	\$ 174,835
February	21,808,625			21,808,625	0.10384	\$ 2,264,608	0.09851	\$ 2,148,368	-\$ 116,240
March	23,458,608			23,458,608	0.09022	\$ 2,116,436	0.10610	\$ 2,488,958	\$ 372,523
April	18,885,805			18,885,805	0.12115	\$ 2,288,015	0.11132	\$ 2,102,368	-\$ 185,647
May	20,820,225			20,820,225	0.10405	\$ 2,166,344	0.10749	\$ 2,237,966	\$ 71,622
June	21,117,537			21,117,537	0.11650	\$ 2,460,193	0.09545	\$ 2,015,669	-\$ 444,524
July	20,559,715			20,559,715	0.07667	\$ 1,576,313	0.08306	\$ 1,707,690	\$ 131,377
August	22,633,496			22,633,496	0.08569	\$ 1,939,464	0.07103	\$ 1,607,657	-\$ 331,807
September	20,917,154			20,917,154	0.07060	\$ 1,476,751	0.09531	\$ 1,993,614	\$ 516,863
October	19,296,231			19,296,231	0.09720	\$ 1,875,594	0.11226	\$ 2,166,195	\$ 290,601
November	20,671,466			20,671,466	0.12271	\$ 2,536,596	0.11109	\$ 2,296,393	-\$ 240,202
December	22,627,347			22,627,347	0.10594	\$ 2,397,141	0.08708	\$ 1,970,389	-\$ 426,752
Net Change in Expected GA Balance in the Year (i.e.									
Transactions in the Year)	255,922,541	-	-	255,922,541		\$ 25,045,386		\$ 24,858,033	\$ 187,353

Note 5 Reconciling Items

		ı		
		l	Amount (Quantify if it	
		Applicability of Reconciling		
	Item	Item (Y/N)	reconciling item)	Explanation
Net Chang	ge in Principal Balance in the GL (i.e. Transactions in the	Year)	-\$ 103,639	
	Remove impacts to GA from prior year RPP Settlement true			
1a	up process that are booked in current year	N		
	Add impacts to GA from current year RPP Settlement true			
1b	up process that are booked in subsequent year	N		
	Remove prior year end unbilled to actual revenue			
2a	differences	N		
2b	Add current year end unbilled to actual revenue differences	N		
	Remove difference between prior year accrual to forecast			
3a	from long term load transfers	N		
	Add difference between current year accrual to forecast			
3b	from long term load transfers	N		
4	Remove GA balances pertaining to Class A customers	N		
	Significant prior period billing adjustments included in	IN .		
	current year GL balance but would not be included in the			
	billing consumption used in the GA Analysis	N		
	Differences in GA IESO posted rate and rate charged on	IN IN		
	IESO invoice	N		
7	IEOO IIIVOICE	IN		
ρ /				
9				
10				
.0	Adjusted Net Change in Principal Balance in the GL		-\$ 103,639	
NOIG 0	Not Change in Eveneted CA Balance in the Year Bar Ana		-5 103,639	

Note 7 Summary of GA (if multiple years requested for disposition)

Year	Annual Net Change in Expected GA Balance from GA Analysis (cell K59)	Net Change in Principal Balance in the GL (cell D65)	Reconciling Items (sum of cells D66 to D78)	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	Payments to IESO (cell J59)	Unresolved Difference as % of Expected GA Payments to IESO
2015	\$ 440,044	\$ 177,382	\$ 202,395	\$ 379,777	-\$ 60,266	\$ 20,292,502	-0.3%
2016	-\$ 187,353	-\$ 103,639	\$	-\$ 103,639	\$ 83,714	\$ 24,858,033	0.3%
				\$ -	\$		0.0%
				\$ -	\$		0.0%
Cumulative Balance	\$ 252,691	\$ 73,743	\$ 202,395	\$ 276,138	\$ 23,447	\$ 45,150,534.84	N/A

PUC 2018 RTSR Workform FINAL



Drop-down lists are shaded blue; Input cells are shaded green.

Utility Name	PUC Distribution Inc.	
Service Territory	Sault Ste. Marie, Ontario	
Assigned EB Number	EB-2017-0071	
Name and Title	Andrew Belsito, Rates and Regulatory Affa	irs Officer
Phone Number	705-759-3009	
Email Address	andrew.belsito@ssmpuc.com	
Date	29-Mar-18	
Last COS Re-based Year	2013	

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While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.



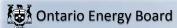
1. Info 6. Historical Wholesale

2. Table of Contents 7. Current Wholesale

3. Rate Classes 8. Forecast Wholesale

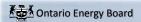
4. RRR Data 9. RTSR Rates to Forecast

5. UTRs and Sub-Transmission



- 1. Select the appropriate rate classes that appear on your most recent Board-Approved Tariff of Rates and Charges.
- 2. Enter the RTS Network and Connection Rate as it appears on the Tariff of Rates and Charges

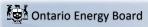
Rate Class	Unit	RTSR- Network	RTSR- Connection
Residential General Service Less Than 50 kW General Service 50 to 4,999 kW General Service 50 to 4,999 kW – Interval Metered Unmetered Scattered Load Sentinel Lighting Street Lighting Choose Rate Class	kWh kWh kW kWh kW	0.0059 0.0055 2.2455 2.8240 0.0055 1.7021 1.6935	



Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor eg: (1.0325)	Loss Adjusted Billed kWh
	-						•
Residential	RTSR - Network	kWh	0.0059	288,746,486		1.0489	302,866,189
Residential	RTSR - Connection	kWh					0
General Service Less Than 50 kW	RTSR - Network	kWh	0.0055	92,174,996		1.0489	96,682,353
General Service Less Than 50 kW	RTSR - Connection	kWh					0
General Service 50 to 4,999 kW	RTSR - Network	kW	2.2455	159,591,245	418,637		
General Service 50 to 4,999 kW	RTSR - Connection	kW					
General Service 50 to 4,999 kW - Interval Metered	RTSR - Network	kW	2.8240	90,363,934	203,435		
General Service 50 to 4,999 kW - Interval Metered	RTSR - Connection	kW					
Unmetered Scattered Load	RTSR - Network	kWh	0.0055	1,489,410		1.0489	1,562,242
Unmetered Scattered Load	RTSR - Connection	kWh					0
Sentinel Lighting	RTSR - Network	kW	1.7021	227,056	630		
Sentinel Lighting	RTSR - Connection	kW					
Street Lighting	RTSR - Network	kW	1.6935	4,869,277	14,262		
Street Lighting	RTSR - Connection	kW					

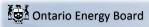


Uniform Transmission Rates	Unit	2016				2017	2018		
Rate Description			Ra	te		Rate		Rate	
Network Service Rate	kW	\$		3.66	\$	3.66	\$	3.52	
Line Connection Service Rate	kW	\$		0.87	\$	0.87	\$	0.88	
Transformation Connection Service Rate	kW	\$		2.02	\$	2.02	\$	2.13	
Hydro One Sub-Transmission Rates	Unit		20 ⁷ Jan 2016	6 Feb - Dec 2016		2017		2018	
Rate Description			Ra	te		Rate		Rate	
Network Service Rate	kW	\$	3.4121	\$ 3.3396	\$	3.1942			
Line Connection Service Rate	kW	\$	0.7879	\$ 0.7791	\$	0.7710			
Transformation Connection Service Rate	kW	\$	1.8018	\$ 1.7713	\$	1.7493			
Both Line and Transformation Connection Service Rate	kW	\$	2.5897	\$ 2.5504	\$	2.5203	\$	-	
If needed, add extra host here. (I)	Unit		201	6		2017		2018	
Rate Description			Ra	te		Rate		Rate	
Network Service Rate	kW								
Line Connection Service Rate	kW								
Transformation Connection Service Rate	kW								
Both Line and Transformation Connection Service Rate	kW	\$		-	\$	-	\$	-	
If needed, add extra host here. (II)	Unit		Effec January			Effective uary 1, 2017		Effective uary 1, 2018	
Rate Description			Rate			Rate		Rate	
Network Service Rate	kW								
Line Connection Service Rate	kW								
Transformation Connection Service Rate	kW								
Both Line and Transformation Connection Service Rate	kW	\$		-	\$	-	\$	-	
Low Voltage Switchgear Credit (if applicable, enter as a negative			Historic	al 2016	Cu	rrent 2017	For	ecast 2018	
value)	\$								



In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "4. RRR Data". For Hydro One Sub-transmission Rates, if you are charged a *combined* Line and Transformer connection rate, please ensure that both the line connection and transformer connection columns are completed.

IESO		Network		Line	Connec	tion	Transform	Transformation Connection				
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amou		
January	115,900	\$3.66	424,677		\$0.00			\$0.00		\$		
February	117,903	\$3.66	432,023		\$0.00			\$0.00		\$		
March	108,929	\$3.67	399,255		\$0.00			\$0.00		\$		
April	98,066	\$3.66	359,174		\$0.00			\$0.00		\$		
May	67,790	\$3.66	248,240		\$0.00			\$0.00		\$		
June	62,794	\$3.66	229,826		\$0.00			\$0.00		\$		
July	75,871	\$3.66	277,823		\$0.00			\$0.00		\$		
August	81,297	\$3.66	297,712		\$0.00			\$0.00		\$		
September	77,471	\$3.66	283,672		\$0.00			\$0.00		\$		
October	83,357	\$3.66	305,259		\$0.00			\$0.00		\$		
November	102,977	\$3.66	377,170		\$0.00			\$0.00		\$		
December	117,948	\$3.66	432,063		\$0.00			\$0.00		\$		
Total	1,110,304 \$	3.66	5 \$ 4,066,893	-	\$ -	\$ -		\$ -	\$ -	\$		
Hydro One		Network		Line	Connec	tion	Transform	ation Co	onnection	Total L		
riyaro one		HOLWOIR		Line	Commod	tion .	Transioni	iation o	Simodion	Total		
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amou		
January		\$0.00			\$0.00			\$0.00		\$		
February		\$0.00			\$0.00			\$0.00		\$		
March		\$0.00			\$0.00			\$0.00		\$		
April		\$0.00			\$0.00			\$0.00		\$		
May		\$0.00			\$0.00			\$0.00		\$		
June		\$0.00			\$0.00			\$0.00		\$		
July		\$0.00			\$0.00			\$0.00		\$		
August		\$0.00			\$0.00			\$0.00		\$		
September		\$0.00			\$0.00			\$0.00		\$		
October		\$0.00			\$0.00			\$0.00		\$		
November		\$0.00			\$0.00			\$0.00		\$		
December		\$0.00			\$0.00			\$0.00		\$		
Total	- \$	-	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$		
Extra Host Here (I)		Network		Line	Connec	tion	Transform	nation Co	onnection	Total L		
(if needed)										701411		
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amou		
January		\$0.00			\$0.00			\$0.00		\$		
February		\$0.00			\$0.00			\$0.00		\$		
March		\$0.00			\$0.00			\$0.00		\$		
April		\$0.00			\$0.00			\$0.00		\$		
May		\$0.00			\$0.00			\$0.00		\$		
June		\$0.00			\$0.00			\$0.00		\$		
July		\$0.00			\$0.00			\$0.00		\$		
August		\$0.00			\$0.00			\$0.00		\$		
September		\$0.00			\$0.00			\$0.00		\$		
October		\$0.00			\$0.00			\$0.00		\$		
November		\$0.00			\$0.00			\$0.00		\$		
		\$0.00			\$0.00			\$0.00		\$		
December		Ψ0.00			******							



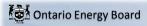
In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "4. RRR Data". For Hydro One Sub-transmission Rates, if you are charged a *combined* Line and Transformer connection rate, please ensure that both the line connection and transformer connection columns are completed.

Extra Host Here (II) (if needed)		Network			Line	Connec	tion	Transform	ation C	onnection	Tot	tal Li
Month	Units Billed	Rate	A	mount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	A	mour
January		\$0.00				\$0.00			\$0.00		\$	
February		\$0.00				\$0.00			\$0.00		\$	
March		\$0.00				\$0.00			\$0.00		\$	
April		\$0.00				\$0.00			\$0.00		\$	
May		\$0.00				\$0.00			\$0.00		\$	
June		\$0.00				\$0.00			\$0.00		\$	
July		\$0.00				\$0.00			\$0.00		\$	
August		\$0.00				\$0.00			\$0.00		\$	
September		\$0.00				\$0.00			\$0.00		\$	
October		\$0.00				\$0.00			\$0.00		\$	
November		\$0.00				\$0.00			\$0.00		\$	
December		\$0.00				\$0.00			\$0.00		\$	
TT 4 1								-				
Total	- \$	-	\$	-		\$ -	\$ -	-	\$ -	\$ -	\$	
Total	- \$	Network	\$	-		S - Connec		Transform			_	tal L
	- \$ Units Billed			mount							Tot	
Total		Network		.mount	Line	Connec	etion	Transform	nation C	onnection	Tot	
Total Month	Units Billed	Network Rate	A		Line Units Billed	Connec	Amount	Transform	Rate	onnection Amount	Tot	
Total Month January	Units Billed	Network Rate \$3.66	A \$ \$	424,677	Line Units Billed	Rate	Amount	Transform	Rate \$0.00	Amount	Tot As	
Month January February March	Units Billed 115,900 117,903	Rate \$3.66 \$3.66	A	424,677 432,023	Line Units Billed .	Rate \$0.00 \$0.00	Amount \$ - \$ -	Transform	Rate \$0.00 \$0.00	Amount \$ - \$ -	And \$	
Total Month January February	Units Billed 115,900 117,903 108,929	Rate \$3.66 \$3.66 \$3.67	A \$ \$ \$ \$ \$	424,677 432,023 399,255	Line Units Billed	Rate \$0.00 \$0.00 \$0.00	Amount \$ - \$ - \$ -	Transform	Rate \$0.00 \$0.00 \$0.00	Amount \$ - \$ - \$ -	**************************************	
Month January February March April	Units Billed 115,900 117,903 108,929 98,066	Rate \$3.66 \$3.66 \$3.67 \$3.66	A \$ \$ \$ \$ \$ \$ \$	424,677 432,023 399,255 359,174	Units Billed	Rate \$0.00 \$0.00 \$0.00 \$0.00	**************************************	Transform	Rate \$0.00 \$0.00 \$0.00 \$0.00	Amount \$ - \$ - \$ - \$ - \$ -	* * * * * * * * * * * * * * * * * * *	
Month January February March April May	Units Billed 115,900 117,903 108,929 98,066 67,790	Rate \$3.66 \$3.66 \$3.67 \$3.66 \$3.66	A \$ \$ \$ \$ \$ \$ \$ \$ \$	424,677 432,023 399,255 359,174 248,240	Line Units Billed	Rate \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Transform	Rate \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Amount \$ - \$ - \$ - \$ - \$ - \$ -	**************************************	
Month January February March April May June	Units Billed 115,900 117,903 108,929 98,066 67,790 62,794	Rate \$3.66 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66	A \$ \$ \$ \$ \$ \$ \$ \$ \$	424,677 432,023 399,255 359,174 248,240 229,826	Line Units Billed	Rate \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Transform	Rate \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	**************************************	***	
Month January February March April May June July	Units Billed 115,900 117,903 108,929 98,066 67,790 62,794 75,871	Rate \$3.66 \$3.66 \$3.67 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66	A \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	424,677 432,023 399,255 359,174 248,240 229,826 277,823	Units Billed	Rate \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	**************************************	Transform	Rate \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	**************************************	**************************************	mou
Month January February March April May June July August	Units Billed 115,900 117,903 108,929 98,066 67,790 62,794 75,871 81,297	Rate \$3.66 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66	A \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	424,677 432,023 399,255 359,174 248,240 229,826 277,823 297,712	Line Units Billed	Rate \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	**************************************	Transform	Rate \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	A: \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Month January February March April May June July August September	Units Billed 115,900 117,903 108,929 98,066 67,790 62,794 75,871 81,297 77,471	Rate \$3.66 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66	A \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	424,677 432,023 399,255 359,174 248,240 229,826 277,823 297,712 283,672	Line Units Billed	Rate \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Transform	Rate \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	And S S S S S S S S S S S S S S S S S S S	
Month January February March April May June July August September October	Units Billed 115,900 117,903 108,929 98,066 67,790 62,794 75,871 81,297 77,471 83,357	Rate \$3.66 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66 \$3.66	A \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	424,677 432,023 399,255 359,174 248,240 229,826 277,823 297,712 283,672 305,259	Line Units Billed	Rate \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Transform	Rate \$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	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	And S S S S S S S S S S S S S S S S S S S	



The purpose of this sheet is to calculate the expected billing when current 2017 Uniform Transmission Rates are applied against historical 2016 transmission units.

IESO		Network		Line	Connecti	ion	Transfor	mation Co	nnection	Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	115,900	\$ 3.6600	\$ 424,194	-	\$ 0.8700	\$ -		\$ 2.0200	\$ -	\$ -
February	117,903	\$ 3.6600	\$ 431,526	-	\$ 0.8700	\$ -	-	\$ 2.0200	\$ -	\$ -
March	108,929	\$ 3.6600	\$ 398,681	-	\$ 0.8700	\$ -	-	\$ 2.0200	\$ -	\$ -
April	98,066	\$ 3.6600	\$ 358,923	-	\$ 0.8700	\$ -	-	\$ 2.0200	\$ -	\$ -
May	67,790	\$ 3.6600	\$ 248,113	-	\$ 0.8700	\$ -	-	\$ 2.0200	\$ -	\$ -
June	62,794	\$ 3.6600	\$ 229,826	-	\$ 0.8700	\$ -	-	\$ 2.0200	\$ -	\$ -
July	75,871	\$ 3.6600	\$ 277,687	-	\$ 0.8700	\$ -	-	\$ 2.0200	\$ -	\$ -
August	81,297				\$ 0.8700	\$ -		\$ 2.0200	\$ -	\$ -
September	77,471				\$ 0.8700	\$ -		\$ 2.0200		\$ -
October	83,357					\$ -	-		\$ -	\$ -
November	102,977				\$ 0.8700		_		\$ -	\$ -
December	117,948				\$ 0.8700		_	\$ 2.0200		\$ -
	,0.10	0.0000	ų 101,000		V 0.0700			Ų 2.0200		
Total	1,110,304	\$ 3.66	\$ 4,063,713	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Hydro One		Network		Line	Connecti	ion	Transfor	mation Co	nnection	Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 3.1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
February	-	\$ 3.1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
March	-	\$ 3.1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
April	-	\$ 3.1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
May	-	\$ 3.1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
June	-	\$ 3.1942				\$ -			\$ -	\$ -
July		\$ 3.1942		-		\$ -			\$ -	\$ -
August	_	\$ 3.1942			\$ 0.7710		-	\$ 1.7493		\$ -
September	_	\$ 3.1942				\$ -	-		\$ -	\$ -
October	_	\$ 3.1942			\$ 0.7710		_	\$ 1.7493		\$ -
November		\$ 3.1942			\$ 0.7710				\$ -	\$ -
December	-	\$ 3.1942			\$ 0.7710		-	\$ 1.7493		\$ -
Total	-	\$ -	\$ -	_		\$ -	-	\$ -	\$ -	\$ -
10.111		<u> </u>			\$ -	\$ -		Ψ -	Ψ -	
Add Extra Host Here (I)		Network	•		Connect			mation Co		Total Line
	Units Billed		Amount							
Add Extra Host Here (I)	Units Billed	Network Rate		Line Units Billed	Connecti Rate	ion	Transfor	mation Co	onnection	Total Line
Add Extra Host Here (I) Month	Units Billed	Network Rate	Amount	Line Units Billed	Connecti Rate	ion Amount	Transfor	mation Co	Amount	Total Line Amount
Add Extra Host Here (I) Month January	Units Billed	Network Rate \$ - \$ -	Amount	Line Units Billed	Rate	Amount	Transfor	mation Co Rate \$ -	Amount	Total Line Amount
Add Extra Host Here (I) Month January February	Units Billed	Network Rate \$ - \$ - \$ -	Amount \$ - \$ -	Units Billed	Rate \$ - \$ -	Amount \$ - \$ -	Transfor	Rate \$ - \$ -	Amount \$ - \$ -	Total Line Amount \$ - \$ -
Add Extra Host Here (I) Month January February March April	Units Billed	Rate \$ - \$ - \$ - \$ - \$ -	Amount \$ - \$ - \$ -	Line Units Billed	Rate \$ - \$ - \$ -	Amount \$ - \$ - \$ - \$ -	Transfor	Rate \$ - \$ - \$ -	Amount \$ - \$ - \$ - \$ -	Total Line Amount \$ - \$ - \$ -
Add Extra Host Here (I) Month January February March April May	Units Billed	Network Rate	Amount \$ - \$ - \$ - \$ - \$ -	Line Units Billed	Rate \$ - \$ - \$ - \$ - \$ -	Amount \$ - \$ - \$ - \$ - \$ -	Transfor	Rate \$ - \$ - \$ - \$ - \$ -	Amount \$ - \$ - \$ - \$ - \$ -	Amount \$ - \$ - \$ - \$ - \$ - \$ -
Add Extra Host Here (I) Month January February March April May June	Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Line Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Transfor	*** - *** -	**************************************	**Total Line Amount * - * - * - * - * - * - * - * - * * * - * * * - * * * - * - * * - * * - * * - * * - * * - * * - * * - * * - * * - * * - * - * * - * - * - * * -
Add Extra Host Here (I) Month January February March April May June July	Units Billed	Network Rate	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Line Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	**************************************	Transfor	**************************************	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Total Line
Add Extra Host Here (I) Month January February March April May June July August	Units Billed	Network Rate	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Line Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Transfor	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Total Line
Add Extra Host Here (I) Month January February March April May June July August September	Units Billed	Network Rate	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Line Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Transfor	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	**************************************	Total Line
Add Extra Host Here (I) Month January February March April May June July August September October	Units Billed	Network Rate	Amount \$ -	Line Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Transfor	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Total Line
Add Extra Host Here (I) Month January February March April May June July August September October November	Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Line Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	S - S - S - S - S - S - S - S - S - S -	Transfor	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Total Line
Add Extra Host Here (I) Month January February March April May June July August September October November December	Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Amount \$ -	Line Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Transfor	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Total Line Amount \$ -
Add Extra Host Here (I) Month January February March April May June July August September October November	Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Line Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	S - S - S - S - S - S - S - S - S - S -	Transfor	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Total Line
Add Extra Host Here (I) Month January February March April May June July August September October November December	-	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Line Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	S - S - S - S - S - S - S - S - S - S -	Transford Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Amount \$	Total Line
Add Extra Host Here (I) Month January February March April May June July August September October November December Total	-	Network Rate	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Line Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	S - S - S - S - S - S - S - S - S - S -	Transford Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Amount \$	Total Line Amount \$
Add Extra Host Here (I) Month January February March April May June July August September October November December Total Add Extra Host Here (II)	- - - - - - - - - - - -	Network Rate	Amount \$ -	Line Units Billed	Rate \$	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Transford Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	**************************************	Total Line Amount \$
Add Extra Host Here (I) Month January February March April May June July August September October November December Total Add Extra Host Here (II) Month	Units Billed	Network Rate S	Amount \$	Line Units Billed	Rate \$	Amount \$	Transford Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ \$ -	Total Line Amount \$
Month January February March April May June July August September October November December Total Add Extra Host Here (II) Month January February	Units Billed	Network Rate	Amount \$ -	Line Units Billed	Rate S - S - S - S - S - S - S - S - S - S	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Transford Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	**************************************	Total Line
Add Extra Host Here (I) Month January February March April May June July August September October November December Total Add Extra Host Here (II) Month January February March	Units Billed	Network Rate S	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Units Billed	Rate Rate Rate Rate	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Transford Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Amount \$	Total Line
Add Extra Host Here (I) Month January February March April May June July August September October November December Total Add Extra Host Here (II) Month January February March April	Units Billed	Network Rate	Amount \$ -	Line Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Amount \$	Transford Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Total Line
Add Extra Host Here (I) Month January February March April May June July August September October November December Total Add Extra Host Here (II) Month January February March April May	Units Billed	Network Rate	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Line Units Billed	Rate \$	Amount \$	Transford Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	**************************************	Total Line
Add Extra Host Here (I) Month January February March April May June July August September October November December Total Add Extra Host Here (II) Month January February March April May June	Units Billed	Network Rate S	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Line Units Billed	Rate \$	Amount \$	Transford Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Amount	Total Line
Add Extra Host Here (I) Month January February March April May June July August September October November December Total Add Extra Host Here (II) Month January February March April May June July	Units Billed	Network Rate S	Amount \$ -	Line Units Billed	Rate \$ -	S - S - S - S - S - S - S - S - S - S -	Transford Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Amount	Total Line
Add Extra Host Here (I) Month January February March April May June July August September October November December Total Add Extra Host Here (II) Month January February March April May June July August	Units Billed	Network Rate	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Line Units Billed	Rate \$	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Transford Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Amount S	Total Line Amount \$
Month January February March April May June July August September October November December Total Add Extra Host Here (II) Month January February March April May June July August September	Units Billed	Network Rate	Amount \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Line Units Billed	Rate \$	Amount \$	Transford Units Billed	Rate \$ -	Amount S	Total Line Amount \$
Month January February March April May June July August September October November December Total Add Extra Host Here (II) Month January February March April May June July August September October October	Units Billed	Network Rate S	Amount \$ -	Line Units Billed	Rate \$	Amount \$	Transford Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Amount	Total Line
Add Extra Host Here (I) Month January February March April May June July August September October November December Total Add Extra Host Here (II) Month January February March April May June July August September October November	Units Billed	Network Rate	Amount \$ -	Line Units Billed	Rate \$	S - S - S - S - S - S - S - S - S - S -	Transford Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Amount	Total Line
Month January February March April May June July August September October November December Total Add Extra Host Here (II) Month January February March April May June July August September October October	Units Billed	Network Rate	Amount \$ -	Line Units Billed	Rate \$	Amount \$	Transford Units Billed	Rate \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Amount	Total Line



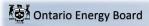
The purpose of this sheet is to calculate the expected billing when current 2017 Uniform Transmission Rates are applied against historical 2016 transmission units.

Total	Total Network					e Connec	ction		Transfori	nation C	onnect	ion	Tota	al Line
Month	Units Billed	Units Billed Rate		Amount	Units Billed	Rate	A	mount	Units Billed	Rate	An	nount	Am	nount
January	115,900	\$3.66	\$	424,194		\$0.00	\$	-		\$0.00	\$		\$	
February	117,903	\$3.66	\$	431,526	-	\$0.00	\$	-	-	\$0.00	\$	-	\$	-
March	108,929	\$3.66	\$	398,681	-	\$0.00	\$	-	-	\$0.00	\$	-	\$	-
April	98,066	\$3.66	\$	358,923	-	\$0.00	\$	-	-	\$0.00	\$	-	\$	-
May	67,790	\$3.66	\$	248,113	-	\$0.00	\$	-	-	\$0.00	\$	-	\$	-
June	62,794	\$3.66	\$	229,826	-	\$0.00	\$	-	-	\$0.00	\$	-	\$	-
July	75,871	\$3.66	\$	277,687	-	\$0.00	\$	-	-	\$0.00	\$	-	\$	-
August	81,297	\$3.66	\$	297,548	-	\$0.00	\$	-	-	\$0.00	\$	-	\$	-
September	77,471	\$3.66	\$	283,543	-	\$0.00	\$	-	-	\$0.00	\$	-	\$	-
October	83,357	\$3.66	\$	305,087	-	\$0.00	\$	-	-	\$0.00	\$	-	\$	-
November	102,977	\$3.66	\$	376,895	-	\$0.00	\$	-	-	\$0.00	\$	-	\$	-
December	117,948	\$3.66	\$	431,689	-	\$0.00	\$	-	-	\$0.00	\$	-	\$	-
Total	1,110,304 \$	3.6	6 \$	4,063,713		\$ -	\$		-	\$ -	\$	-	\$	-



The purpose of this sheet is to calculate the expected billing when forecasted 2018 Uniform Transmission Rates are applied against historical 2016 transmission units.

IESO		Network		Line	e Connec	tion	Transform	nation Co	nnection	Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	115.900	\$ 3.5200	\$ 407,968	-	\$ 0.8800	\$ -	_	\$ 2.1300	\$ -	\$ -
February	117,903	\$ 3.5200		_	\$ 0.8800	\$ -	_		\$ -	\$ -
March		\$ 3.5200								\$ -
				-	\$ 0.8800	\$ -	-	\$ 2.1300		
April		\$ 3.5200		-	\$ 0.8800	\$ -	-	\$ 2.1300	\$ -	\$ -
May	67,790	\$ 3.5200	\$ 238,622	-	\$ 0.8800	\$ -	-	\$ 2.1300	\$ -	\$ -
June	62,794	\$ 3.5200	\$ 221,035	-	\$ 0.8800	\$ -	-	\$ 2.1300	\$ -	\$ -
July	75,871	\$ 3.5200	\$ 267,066		\$ 0.8800	\$ -	-	\$ 2.1300	\$ -	\$ -
August		\$ 3.5200		_	\$ 0.8800	\$ -	_	\$ 2.1300		\$ -
September		\$ 3.5200			\$ 0.8800	\$ -		\$ 2.1300		\$ -
				•			-			
October	83,357			-	\$ 0.8800	\$ -	-	\$ 2.1300		\$ -
November		\$ 3.5200		-	\$ 0.8800	\$ -	-	\$ 2.1300		\$ -
December	117,948	\$ 3.5200	\$ 415,177	-	\$ 0.8800	\$ -	-	\$ 2.1300	\$ -	\$ -
Total	1,110,304	\$ 3.52	\$ 3,908,270	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Hydro One		Network		Line	e Connec	tion	Transforr	nation Co	nnection	Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	•	\$ -	\$ -		\$ -	\$ -	\$ -
February	_	\$ -	\$ -	-	\$ -	\$ -	-		\$ -	\$ -
March	·	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
	-			-	•		-			
April	-	\$ -	\$ -	-	\$ -	\$ -	-		\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-		\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	_	\$ -	\$ -		\$ -	\$ -	_		\$ -	\$ -
October		\$ -	\$ -		\$ -	\$ -			\$ -	\$ -
November		\$ -	\$ -		\$ -	\$ -			\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-		\$ -	\$ -
Total		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Extra Host Here (I)		Network		Line	e Connec	tion	Transforr	nation Co	nnection	Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
T			•		•	•			•	
January	•	\$ -	\$ -	-	\$ -	\$ -	-		\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-		\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
June		\$ -	\$ -		\$ -	\$ -			\$ -	\$ -
			•		-					
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August										\$ -
	-	\$ -	\$ -	-	\$ -	\$ -	-		\$ -	
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September October	-			-			-	\$ -		
	-	\$ -	\$ -		\$ -	\$ -	- - -	\$ - \$ -	\$ -	\$ -
October		\$ - \$ -	\$ - \$ -	- - - -	\$ - \$ -	\$ - \$ -	- - - -	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ -
October November		\$ - \$ - \$ -	\$ - \$ - \$ -	: : :	\$ - \$ - \$ -	\$ - \$ - \$ -	: : :	\$ - \$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -
October November December Total	-	\$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ -		\$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ -		\$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ -
October November December	Units Billed	\$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ -		\$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ -		\$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ -
October November December Total Extra Host Here (II) Month		\$ - \$ - \$ - \$ - Network Rate	\$ - \$ - \$ - \$ - \$ - Amount	Line	\$ - \$ - \$ - \$ - \$ - Rate	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Transforr	\$ - \$ - \$ - \$ - mation Co	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$
October November December Total Extra Host Here (II) Month January	Units Billed	\$ - \$ - \$ - \$ - Network Rate	\$ - \$ - \$ - \$ - \$ -	Line Units Billed	\$ - \$ - \$ - \$ - \$ - Connec Rate	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Transforr	\$ - \$ - \$ - \$ - nation Co Rate \$ -	\$ - \$ - \$ - \$ - \$ - Mnount \$ -	\$ - \$ - \$ - Total Line Amount
October November December Total Extra Host Here (II) Month January February	Units Billed	\$ - \$ - \$ - \$ - Network Rate \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ -	Line Units Billed	\$ - \$ - \$ - \$ - ECONNEC Rate \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Transforr	\$ - \$ - \$ - \$ - Mation Co Rate \$ - \$ -	\$ - \$ - \$ - \$ - ########################	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
October November December Total Extra Host Here (II) Month January February March	Units Billed	\$ - \$ - \$ - \$ - \$ - Network Rate \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Line Units Billed	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Transforr	\$ - \$ - \$ - \$ - Mation Co Rate \$ - \$ -	\$ - \$ - \$ - \$ - \$ - Mnount \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
October November December Total Extra Host Here (II) Month January February March April	Units Billed	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Line Units Billed	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$	Transforr	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
October November December Total I Extra Host Here (II) Month January February March April May	Units Billed	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Line Units Billed	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Transforr	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$
October November December Total Extra Host Here (II) Month January February March April	Units Billed	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Line Units Billed	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$	Transforr	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
October November December Total LExtra Host Here (II) Month January February March April May June	Units Billed	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Line Units Billed	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Transforr	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$
October November December Total Extra Host Here (II) Month January February March April May June July	Units Billed	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Line Units Billed	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - S - S - S - S - S - S - S - S - S -	Transforr	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$
October November December Total Extra Host Here (II) Month January February March April May June July August	Units Billed	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Line Units Billed	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$	Transforr	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
October November December Total Extra Host Here (II) Month January February March April May June July August September	Units Billed	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Line Units Billed	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Transforr	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$
October November December Total I Extra Host Here (II) Month January February March April May June July August September October	Units Billed	\$ - S - S - S - S - S - S - S - S - S -	\$ - S - S - S - S - S - S - S - S - S -	Line Units Billed	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Transforr	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$
October November December Total I Extra Host Here (II) Month January February March April May June July August September October November	Units Billed	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Line Units Billed	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - S - S - S - S - S - S - S - S - S -	Transforr	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$
October November December Total I Extra Host Here (II) Month January February March April May June July August September October	Units Billed	\$ - S - S - S - S - S - S - S - S - S -	\$ - S - S - S - S - S - S - S - S - S -	Line Units Billed	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Transforr	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$
October November December Total I Extra Host Here (II) Month January February March April May June July August September October November	Units Billed	\$ - S - S - S - S - S - S - S - S - S -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Line Units Billed	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - S - S - S - S - S - S - S - S - S -	Transforr	\$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$



The purpose of this sheet is to calculate the expected billing when forecasted 2018 Uniform Transmission Rates are applied against historical 2016 transmission units.

Total		Net	work		Lin	e C	onne	ction		Transfor	ma	tion C	onnection	ı	То	tal Line
Month	Units Billed	Rá	ate	Amount	Units Billed	I	Rate	Amo	unt	Units Billed	1	Rate	Amou	ınt	A	mount
January	115,900	\$	3.52	407,968	-	\$	-		-	-	\$	-		-	\$	-
February	117,903	\$	3.52	415,020	-	\$	-		-	-	\$	-		-	\$	-
March	108,929	\$	3.52	383,430	-	\$	-		-	-	\$	-		-	\$	-
April	98,066	\$	3.52	345,194	-	\$	-		-	-	\$	-		-	\$	-
May	67,790	\$	3.52	238,622	-	\$	-		-	-	\$	-		-	\$	-
June	62,794	\$	3.52	221,035	-	\$	-		-	-	\$	-		-	\$	-
July	75,871	\$	3.52	267,066	-	\$	-		-	-	\$	-		-	\$	-
August	81,297	\$	3.52	286,166	-	\$	-		-	-	\$	-		-	\$	-
September	77,471	\$	3.52	272,697	-	\$	-		-	-	\$	-		-	\$	-
October	83,357	\$	3.52	293,417	-	\$	-		-	-	\$	-		-	\$	-
November	102,977	\$	3.52	362,479	-	\$	-		-	-	\$	-		-	\$	-
December	117,948	\$	3.52	415,177	-	\$	-		-	-	\$	-		-	\$	-
Total	1,110,304	\$	3.52 \$	3,908,270		\$	-	\$	-		\$	-	\$	-	\$	-

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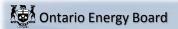
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Residential

Sentinel Lighting

Street Lighting

General Service Less Than 50 kW

General Service 50 to 4,999 kW - Interval Metered

General Service 50 to 4,999 kW

Unmetered Scattered Load

2017 RTSR Workform for Electricity Distributors

RTSR - Connection

RTSR - Connection

RTSR - Connection

RTSR - Connection

RTSR - Connection

RTSR - Connection

RTSR - Connection

kWh

kWh

kW

kW

kWh

kW

kW

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302,866,189

96,682,353

1,562,242

418,637

203,435

630

14,262

The purpose of this sheet is to re-align the current R	TS Network Rates to rec	over cur	rent wholesale net	work costs.					
Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential General Service Less Than 50 kW General Service 50 to 4,999 kW General Service 50 to 4,999 kW – Interval Metered Unmetered Scattered Load	RTSR - Network RTSR - Network RTSR - Network RTSR - Network RTSR - Network	kWh kWh kW kW	0.0059 0.0055 2.2455 2.8240 0.0055	302,866,189 96,682,353 1,562,242	418,637 203,435	1,786,911 531,753 940,049 574,500 8,592	46.2% 13.8% 24.3% 14.9% 0.2%	1,877,795 558,799 987,861 603,720 9,029	0.0062 0.0058 2.3597 2.9676 0.0058
Sentinel Lighting Street Lighting	RTSR - Network RTSR - Network	kW kW	1.7021 1.6935		630 14,262	1,072 24,153	0.0% 0.6%	1,127 25,381	1.7887 1.7796
The purpose of this table is to re-align the current RT	S Connection Rates to r	ecover c	current wholesale o	connection costs.			Dille d		
Rate Class	Rate Description	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Connection
Residential General Service Less Than 50 kW General Service 50 to 4,999 kW General Service 50 to 4,999 kW – Interval Metered Unmetered Scattered Load Sentinel Lighting Street Lighting	RTSR - Connection RTSR - Connection RTSR - Connection RTSR - Connection RTSR - Connection RTSR - Connection RTSR - Connection	kWh kWh kW kW kWh kW		302,866,189 96,682,353 1,562,242	418,637 203,435 630 14,262	0 0 0 0 0 0	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000
The purpose of this table is to update the re-aligned I	RTS Network Rates to re	cover fu	ture wholesale net	work costs.					
Rate Class	Rate Description	Unit	Adjusted RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR- Network
Residential General Service Less Than 50 kW General Service 50 to 4,999 kW General Service 50 to 4,999 kW – Interval Metered Unmetered Scattered Load Sentinel Lighting Street Lighting	RTSR - Network RTSR - Network RTSR - Network RTSR - Network RTSR - Network RTSR - Network RTSR - Network	kWh kWh kW kW kWh kW	0.0062 0.0058 2.3597 2.9676 0.0058 1.7887 1.7796	302,866,189 96,682,353 1,562,242	418,637 203,435 630 14,262	1,877,795 558,799 987,861 603,720 9,029 1,127 25,381	46.2% 13.8% 24.3% 14.9% 0.2% 0.0% 0.6%	1,805,967 537,424 950,074 580,627 8,684 1,084 24,410	0.0060 0.0056 2.2694 2.8541 0.0056 1.7202 1.7116
The purpose of this table is to update the re-aligned I	RTS Connection Rates to	recove	r future wholesale	connection costs.					
Rate Class	Rate Description	Unit	Adjusted RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR- Connection

PUC 2018 Tariff Schedule Bill Impact Model 20180329 FINAL



Tariff Schedule and Bill Impacts Model (2018 Cost of Service Filers)

The bill comparisons below must be provided for typical customers and consumption levels. Bill impacts must be provided for residential customers consuming 750 kWh per month and general service customers consuming 2,000 kWh per month and having a monthly demand of less than 50 kW. Include bill companisons for Non-RPP (retailer) as well. The CBB has established that, when assessing the combined effects of the shift to fixed rates and other bill impacts associated with changes in the cost of distribution serviciation serviciation in the cost of distribution serviciation services. The consumption percentiles of the shift to fixed rates and other bill impact for a low volume residential customer consuming at the distributor's 10th consumption percentiles 10, on a minimum of 50 kWh per month. Refer to page 62 of Chapter 2 Filing Requirements For Electricity Distribution services issued July 12016.

For certain classes where one or more customers have unique consumption and demand patterns and which may be significantly impacted by the proposed rate changes, the distributor must show a typical comparison, and provide an explanation.

Note

- 1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA through end of May 2016 of \$0.113/kWh (IESO's Monthly Market Report for May 2016, page 22) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact chart for the specific class.
- 2. Due to the change to energy consumption used in the calculation of GA rate riders for the 2017 rate year, the separate "GA Rate Riders" line is only applicable to the "Proposed" section of the bill impact tables.
- 3. Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Table 1

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	RPP? Non-RPP Retailer? Non-RPP Other?	Current Loss Factor (eg: 1.0351)	Proposed Loss Factor	Consumption (kWh)	Demand kW (if applicable)	RTSR Demand or Demand-Interval?	Billing Determinant Applied to Fixed Charge for Unmetered Classes (e.g. # of devices/connections).
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0489	1.0481	750		N/A	
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	RPP	1.0489	1.0481	2,000		N/A	
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0489	1.0481	57,220	145	DEMAND	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	Non-RPP (Other)	1.0489	1.0481	3,600		N/A	1
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0489	1.0481	50	1	DEMAND	1
STREET LIGHTING SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0489	1.0481	199,852	585	DEMAND	8,070
RESIDENTIAL SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.0489	1.0481	910		N/A	
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.0489	1.0481	2,000		N/A	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0489	1.0481	308		N/A	
Add additional scenarios if required								
Add additional scenarios if required								
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Table 2

Tuble 2									
RATE CLASSES / CATEGORIES				Sul	b-Total			Total	
(eg: Residential TOU. Residential Retailer)	Units	Α	1		В	C		A + B + C	
(eg. Residential 100, Residential Retailer)		\$	%	\$	%	\$	%	\$	%
1 RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 6.52	2695%	\$ 2.72	9.7%	\$ 2.95	9.0%	\$ 3.10	3.0%
2 GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	\$ 14.30	23.0%	\$ 3.77	5.3%	\$ 4.39	5.3%	\$ 4.60	1.6%

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$	199.44	21.8%	\$ (60.67)	-6.6%	\$ (44.11)	-3.6%	\$ (55.	74) -0.69
JNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - Non-RPP (Other)	kWh	\$	25.29	21.0%	\$ 6.26	4.5%	\$ 7.37	4.6%	\$ 8.	32 1.2%
SENTINEL LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$	5.69	19.4%	\$ 3.84	13.0%	\$ 3.93	12.6%	\$ 4.	14 10.59
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ (1	3,173.45)	-38.1%	\$ (14,248.04)	-41.2%	\$ (14,197.67)	-39.9%	\$ (16,063.	96) -23.4
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$	6.30	24.0%	\$ 2.30	7.3%	\$ 2.58	6.9%	\$ 2.	1.8%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$	14.30	23.0%	\$ 5.12	7.0%	\$ 5.74	6.8%	\$ 6.	1.8%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$	7.14	35.7%	\$ 5.58	25.6%	\$ 5.67	23.9%	\$ 5.	96 11.29
		1								
		İ								

Customer Class: RESIDENTIAL SERVICE CLASSIFICATION RPP / Non-RPP: RPP

750 kWh Consumption - kW 1.0489 1.0481 Demand

Rate Volume Charge S		Curren	OEB-Approve	d				Proposed			Impa	ct
Monthly Service Charge \$ 16,79 1 5 16,79 5 24,48 1 5 24,49 5 7.70 45,86%			Volume		Charge			Volume				
Distribution Volumetric Rate \$ 0.0104 750 \$ 7.80 \$ 0.0087 750 \$ 6.53 \$ 1.28 -16.35% Fixed Rate Riders \$ 0.05 \$ 0.05 \$ 0.05 \$ 0.008 \$ 0.009 750 \$ 0.16 \$ 0.23 -300.00% \$ 0.0081 \$ 0.0081 \$ 0.0082 \$ 0												
Fixed Rate Riders						\$		1				
Sub-Total A (excluding pass through) Sub-Total A (exc						\$		750				
Sub-Total A (excluding pass through)				Ψ.		\$		1				
Line Losses on Cost of Power \$ 0.0822 37 \$ 3.01 \$ 0.0822 36 \$ 2.96 \$ (0.05) -1.64%		-\$ 0.000	750			\$	0.0002	750				
Total Deferal/Variance Account Rate Riders 1									Ψ 01.00			
Riders S		\$ 0.082	37	\$	3.01	\$	0.0822	36	\$ 2.96	\$	(0.05)	-1.64%
Riders		•	750	•	_	-¢	0.0050	750	\$ (3.75)	٠	(3.75)	
Low Voltage Service Charge \$		*		Ψ	-	-φ	0.0030		ψ (3.73)	Ψ	(5.75)	
Smart Meter Entity Charge (if applicable) \$ 0.5700		0		\$	-	\$	-		\$ -	\$	-	
Sub-Total B - Distribution (includes Sub-Total A) \$ 28.15 \$ 30.87 \$ 2.72 9.67%		\$ -			-			750		\$	-	
Total A) \$ 2.15 \$ 30.07 \$ 2.72 \$3.57% RTSR - Network \$ 0.0059 787 \$ 4.64 \$ 0.0062 786 \$ 4.87 \$ 0.23 5.00% RTSR - Connection and/or Line and raransformation Connection \$ - 787 \$ - 786 \$ - 786 \$ - \$ - \$ - \$ Total B) \$ 32.79 \$ 35.74 \$ 2.95 9.01% Total B) \$ 0.0036 787 \$ 2.83 \$ 0.0036 786 \$ 2.83 \$ (0.00) -0.08% Rural and Remote Rate Protection (RRRP) \$ 0.0003 787 \$ 0.24 \$ 0.0003 786 \$ 0.24 \$ (0.00) -0.08% Standard Supply Service Charge \$ 0.2500 1 \$ 0.25 \$ 0.2500 1 \$ 0.25 \$ - 0.00% Debt Retirement Charge (DRC) \$ 0.0650 488 \$ 31.89 \$ 0.0650 488 \$ 31.89 \$ - 0.00% TOU - Off Peak \$ 0.0950 128 \$ 12.11 \$ 0.0950 128 \$ 12.11 \$ - 0.00% TOU - On Peak \$ 0.1320 135 \$ 17.82 \$ 0.1320 135 \$ 10.088 \$ 2.95 3.02% HST 13% \$ 12.70 13% \$ 13.09 \$ 0.38 3.02% 8% Rebate 8% \$ (8.05) \$ (0.24)		\$ 0.570	1	1 \$	0.57	\$	0.5700	1	\$ 0.57	\$	-	0.00%
Total A Total A Total A Transformation Connection and/or Line and Transformation Connection and/or Line and Transformation Connection and/or Line and Transformation Connection Sub-Total B Wholesale Market Service Charge (WMSC) \$ 0.0036 787 \$ 2.83 \$ 0.0036 786 \$ 2.83 \$ (0.00) -0.08% Rural and Remote Rate Protection (RRRP) \$ 0.0003 787 \$ 0.24 \$ 0.0003 786 \$ 0.24 \$ (0.00) -0.08% Standard Supply Service Charge \$ 0.2500 1 \$ 0.25 \$ 0.2500 1 \$ 0.25 \$ - 0.00% Debt Retirement Charge (DRC) Total Charge	Sub-Total B - Distribution (includes Sub-			e	28 15				\$ 20.87		2 72	0.67%
RTSR - Connection and/or Line and Transformation Connection \$ - 787 \$ - \$ - 786 \$ - \$ - \$ - \$				1					•			
Transformation Connection Sub-Total C - Delivery (including Sub-Total B) Sub-Total C - Delivery (including Sub-Total B) Sub-Total B)		\$ 0.005	787	\$	4.64	\$	0.0062	786	\$ 4.87	\$	0.23	5.00%
Sub-Total B Sub-Total C - Delivery (including Sub-Total B) Sub-Total C - Delivery (including Sub-Total B) Sub-Total C - Delivery (including Sub-Total B) Sub-Total C - Delivery (including Sub-Total B) Sub-Total C - Delivery (including Sub-Total B) Sub-Total C - Delivery (including Sub-Total B) Sub-Total C - Delivery (including Sub-Total B) Sub-Total C - Delivery (including Sub-Total B) Sub-Total C - Delivery (including Sub-Total B) Sub-Total C - Delivery (including Sub-Total B) Sub-Total B - Sub-Total C - Delivery (including Sub-Total B) Sub-Total B - Sub-Tot			797	e e	_	•	_	786	e .	•	_	
Total B		-	707	φ	-	Ψ	_	700	•	Ψ	-	
Total B				e	32 70				\$ 25.74		2.05	0.01%
Rural and Remote Rate Protection (RRRP) \$ 0.0003 787 \$ 0.24 \$ 0.0003 786 \$ 0.24 \$ (0.00) -0.08% Standard Supply Service Charge \$ 0.2500 1 \$ 0.25 \$ 0.2500 1 \$ 0.25 \$ - 0.00% Debt Retirement Charge (DRC)	Total B)			Ÿ	32.13				3 33.74	Ψ	2.33	3.0178
Rural and Remote Rate Protection (RRRP) \$ 0.0003 787 \$ 0.24 \$ 0.0003 786 \$ 0.24 \$ (0.00) -0.08% Standard Supply Service Charge \$ 0.2500 1 \$ 0.25 \$ 0.2500 1 \$ 0.25 \$ 0.2500 1 \$ 0.25 \$ 0.2500 1 \$ 0.25 \$ 0.2500 1 \$ 0.25 \$ 0.2500 1 \$ 0.25 \$ 0.2500 1 \$ 0.25 \$ 0.2500 1 \$ 0.25 \$ 0.2500 1 \$ 0.25 \$ 0.2500 \$ 0.00% Standard Supply Service Charge (DRC)	Wholesale Market Service Charge (WMSC)	\$ 0.003	797	e e	2 83	•	0.0036	786	¢ 2.83	•	(0.00)	-0.08%
Standard Supply Service Charge S 0.2500 1 \$ 0.25 \$ 0.2500 1 \$ 0.25 \$ 0.2500 1 \$ 0.25 \$ 0.2500 1 \$ 0.25 \$ 0.2500 1 \$ 0.25		0.003	707	Ψ	2.00	Ψ	0.0030	700	Ψ 2.00	Ψ	(0.00)	-0.0078
Standard Supply Service Charge \$ 0.2500 1 \$ 0.25 \$ 0.2500 1 \$ 0.25 \$ - 0.00%	Rural and Remote Rate Protection (RRRP)	0.000	707	e	0.24	•	0.0003	706	6 0.24	•	(0.00)	0.000/
Debt Retirement Charge (DRC)		\$ 0.000	101	Φ	0.24	φ	0.0003	700	\$ 0.24	Φ	(0.00)	-0.06%
TOU - Off Peak \$ 0.0650 488 \$ 31.69 \$ 0.0650 488 \$ 31.69 \$ - 0.00% TOU - Mid Peak \$ 0.0950 128 \$ 12.11 \$ 0.0950 128 \$ 12.11 \$ - 0.00% TOU - On Peak \$ 0.1320 135 \$ 17.82 \$ 0.1320 135 \$ 17.82 \$ - 0.00% TOU - On Peak \$ 12.11 \$ - 0.00% TOU - On Peak \$ 13.60		\$ 0.250	1	\$	0.25	\$	0.2500	1	\$ 0.25	\$	-	0.00%
TOU - Mid Peak \$ 0.0950 128 \$ 12.11 \$ 0.0950 128 \$ 12.11 \$ - 0.00% TOU - On Peak \$ 0.1320 135 \$ 17.82 \$ 0.1320 135 \$ 17.82 \$ - 0.00% TOU - On Peak \$ 17.82 \$ 0.1320 135 \$ 17.82 \$ - 0.00% TOU (before Taxes) \$ 97.73 \$ 100.68 \$ 2.95 3.02% TOU - On Peak \$ 13% \$ 12.70 13% \$ 13.09 \$ 0.38 3.02% TOU - On Peak \$ 13.09 \$ 0.38 3.02% TOU - On Peak \$ 13.09 \$ 0.38 3.02% TOU - On Peak \$ 13.09 \$ 0.38 3.02% TOU - On Peak \$ 13.09 \$ 0.38 3.02% TOU - On Peak \$ 13.09 \$ 0.38 3.02% TOU - On Peak \$ 13.09 \$ 0.38 3.02% TOU - On Peak \$ 13.09 \$ 0.38 3.02% TOU - On Peak \$ 13.09 \$ 0.38 3.02% TOU - On Peak \$ 13.09 \$ 0.38 3.02% TOU - On Peak \$ 13.09 \$ 0.38 3.02% TOU - On Peak \$ 13.09 \$ 0.38 3.02% TOU - On Peak \$ 13.09 \$ 0.38 3.02% TOU - On Peak \$ 13.09 \$ 0.38 3.02% TOU - On Peak \$ 13.09 \$ 0.38 3.02% TOU - On Peak \$ 12.11 \$ 0.0950 \$ 128 \$ 12.11 \$ 128 \$	Debt Retirement Charge (DRC)											
TOU - On Peak \$ 0.1320 135 \$ 17.82 \$ 0.1320 135 \$ 17.82 \$ - 0.00% Total Bill on TOU (before Taxes) HST \$ 13% \$ 12.70 13% \$ 13.09 \$ 0.38 3.02% 8% Rebate \$ 8% \$ (7.82) 8% \$ \$ (8.05) \$ (0.24)	TOU - Off Peak	\$ 0.065		\$	31.69	\$			\$ 31.69	\$	-	0.00%
Total Bill on TOU (before Taxes) \$ 97.73 \$ 100.68 \$ 2.95 3.02% HST 13.09 \$ 13.09 \$ 0.38 3.02% 8% Rebate 8% \$ (7.82) 8% \$ (8.05) \$ (0.24)		\$ 0.095	128	\$	12.11	\$	0.0950	128	\$ 12.11	\$	-	0.00%
HST 13% \$ 12.70 13% \$ 13.09 \$ 0.38 3.02% 8% Rebate 8% (7.82) 8% \$ (8.05) \$ (0.24)	TOU - On Peak	\$ 0.132	135	\$	17.82	\$	0.1320	135	\$ 17.82	\$	-	0.00%
HST 13% \$ 12.70 13% \$ 13.09 \$ 0.38 3.02% 8% Rebate 8% (7.82) 8% \$ (8.05) \$ (0.24)												
HST 13% \$ 12.70 13% \$ 13.09 \$ 0.38 3.02% 8% Rebate \$ (7.82) 8% \$ (8.05) \$ (0.24)	Total Bill on TOU (before Taxes)			\$	97.73				\$ 100.68	\$	2.95	3.02%
8% Rebate 8% \$ (7.82) 8% \$ (8.05) \$ (0.24)		13	%	\$	12.70		13%		\$ 13.09	\$	0.38	3.02%
	8% Rebate			\$	(7.82)		8%		\$ (8.05)	\$	(0.24)	
				\$			- / -					3.02%
										_	41.0	0.10=10

Customer Class: GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION RPP / Non-RPP: RPP

RPP / Non-RPP: RPP
Consumption 2,000 kWh

	Current	OEB-Approved	i		Proposed		Impa	act
	Rate	Volume	Charge	Rate	Volume	Charge		
	(\$)		(\$)	(\$)		(\$)	\$ Change	% Change
Monthly Service Charge	\$ 17.11		\$ 17.11		1		\$ 3.70	21.62%
Distribution Volumetric Rate	\$ 0.0205	2000	\$ 41.00	\$ 0.0249	2000	\$ 49.80	\$ 8.80	21.46%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0020	2000		\$ 0.0029	2000	\$ 5.80	\$ 1.80	45.00%
Sub-Total A (excluding pass through)			\$ 62.11			\$ 76.41	\$ 14.30	23.02%
Line Losses on Cost of Power	\$ 0.0822	98	\$ 8.04	\$ 0.0822	96	\$ 7.90	\$ (0.13)	-1.64%
Total Deferral/Variance Account Rate		2,000	s -	-\$ 0.0052	2,000	\$ (10.40)	\$ (10.40)	
Riders	\$ -	2,000	\$ -	-\$ 0.0052	2,000	\$ (10.40)	\$ (10.40)	
GA Rate Riders	lo	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	s -	2,000	\$ -		2,000	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ 0.5700	1	\$ 0.57	\$ 0.5700	1	\$ 0.57	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-				,				
Total A)			\$ 70.72			\$ 74.48	\$ 3.77	5.33%
RTSR - Network	\$ 0.0055	2,098	\$ 11.54	\$ 0.0058	2,096	\$ 12.16	\$ 0.62	5.37%
RTSR - Connection and/or Line and	1:		·		7			
Transformation Connection	\$ -	2,098	\$ -	\$ -	2,096	\$ -	\$ -	
Sub-Total C - Delivery (including Sub-								
Total B)			\$ 82.25			\$ 86.64	\$ 4.39	5.34%
Wholesale Market Service Charge (WMSC)								
	\$ 0.0036	2,098	\$ 7.55	\$ 0.0036	2,096	\$ 7.55	\$ (0.01)	-0.08%
Rural and Remote Rate Protection (RRRP)								
rtara and rtomoto rtato r rotocion (rtitti)	\$ 0.0003	2,098	\$ 0.63	\$ 0.0003	2,096	\$ 0.63	\$ (0.00)	-0.08%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	2,000	\$ 14.00		2.000	\$ 14.00	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	1,300	\$ 84.50		1,300	\$ 84.50	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	340	\$ 32.30	\$ 0.0950	340	\$ 32.30	\$ -	0.00%
TOU - On Peak	\$ 0.0330		\$ 47.52		360		· ·	0.00%
100 Officar	0.1320	300	¥1.32	ψ 0.1320	300	Ψ 47.32		0.0078
Total Bill on TOU (before Taxes)			\$ 269.00	T		\$ 273.39	\$ 4.38	1.63%
	100		\$ 269.00	13%			\$ 0.57	1.63%
HST 000 Patrick	13%							1.03%
8% Rebate	8%		\$ (21.52			\$ (21.87)		4 000/
Total Bill on TOU			\$ 282.45			\$ 287.06	\$ 4.60	1.63%

Customer Class: GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION
RPP / Non-RPP: (Other)
Consumption
Demand
145
Urrent Loss Factor
1.0489
proved Loss Factor
1.0481

	Current	OEB-Approved	1		Proposed		Impa	act
	Rate	Volume	Charge	Rate	Volume	Charge		
	(\$)		(\$)	(\$)		(\$)	\$ Change	% Change
Monthly Service Charge	\$ 114.46	1	\$ 114.46	\$ 139.19	1	\$ 139.19	\$ 24.73	21.61%
Distribution Volumetric Rate	\$ 5.4372	145	\$ 788.39	\$ 6.5829	145	\$ 954.52	\$ 166.13	21.07%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0781	145	\$ 11.32	\$ 0.1373	145	\$ 19.91	\$ 8.59	75.84%
Sub-Total A (excluding pass through)			\$ 914.18			\$ 1,113.62	\$ 199.44	21.82%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$	\$ -	
Total Deferral/Variance Account Rate	e	145	\$ -	-\$ 2.0701	145	\$ (300.16)	\$ (300.16)	
Riders	-		*	*	_	, , , ,		
GA Rate Riders	0	57,220	\$ -	\$ 0.0007	57,220	\$ 40.05	\$ 40.05	
Low Voltage Service Charge	\$ -	145	\$ -		145	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$	\$ -	
Sub-Total B - Distribution (includes Sub-			\$ 914.18			\$ 853.51	\$ (60.67)	-6.64%
Total A)			•			•		
RTSR - Network	\$ 2.2455	145	\$ 325.60	\$ 2.3597	145	\$ 342.16	\$ 16.56	5.09%
RTSR - Connection and/or Line and	•	145	¢ -	s -	145	\$ -	e _	
Transformation Connection	-	143	ų ·	.	145	9	Ψ -	
Sub-Total C - Delivery (including Sub-			\$ 1,239.78			\$ 1,195.67	\$ (44.11)	-3.56%
Total B)			1,200.70			1,133.07	Ψ (44.11)	3.5070
Wholesale Market Service Charge (WMSC)	\$ 0.0036	60,018	\$ 216.07	\$ 0.0036	59,972	\$ 215.90	\$ (0.16)	-0.08%
	•	00,010	Ų 210.07	• 0.0000	00,072	210.00	ψ (0.10)	0.0070
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	60,018	\$ 18.01	\$ 0.0003	59,972	\$ 17.99	\$ (0.01)	-0.08%
	0.0000	00,010	Ψ 10.01	Ψ 0.0000	00,012	Ψ 17.55	ψ (0.01)	0.0070
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0070	57,220			57,220			0.00%
Average IESO Wholesale Market Price	\$ 0.1101	60,018	\$ 6,607.99	\$ 0.1101	59,972	\$ 6,602.95	\$ (5.04)	-0.08%
Total Bill on Average IESO Wholesale Market Price			\$ 8,482.37			\$ 8,433.05		-0.58%
HST	13%		\$ 1,102.71	13%		\$ 1,096.30		-0.58%
Total Bill on Average IESO Wholesale Market Price			\$ 9,585.08			\$ 9,529.35	\$ (55.74)	-0.58%

	Curre	nt OEB-Approve	ed				Proposed				Impa	ct
	Rate	Volume		Charge		Rate	Volume		Charge			
	(\$)			(\$)		(\$)			(\$)		\$ Change	% Change
Monthly Service Charge	\$ 12		1 \$	12.69	\$	15.43		\$	15.43	\$	2.74	21.59%
Distribution Volumetric Rate	\$ 0.03	10 3600	\$	111.60	\$	0.0377	3600	\$	135.72	\$	24.12	21.61%
Fixed Rate Riders	\$	1	1 \$	-	\$	-	1	\$	-	\$	-	
Volumetric Rate Riders	-\$ 0.00	11 3600	\$	(3.96)	-\$	0.0015	3600	\$	(5.53)		(1.57)	39.53%
Sub-Total A (excluding pass through)			\$	120.33				\$	145.62	\$	25.29	21.02%
Line Losses on Cost of Power	\$ 0.11	176	\$	19.38	\$	0.1101	173	\$	19.06	\$	(0.32)	-1.64%
Total Deferral/Variance Account Rate		3.600	•		•	0.0052	3.600	\$	(18.72)	Ф	(18.72)	
Riders	•	-,	1 '	-	-φ	0.0032	-,	Þ	(10.72)	Φ	(10.72)	
GA Rate Riders	0	3,600	\$	-	\$	-	3,600	\$	-	\$	-	
Low Voltage Service Charge	\$	3,600	\$	-			3,600	\$	-	\$	-	
Smart Meter Entity Charge (if applicable)	\$	1	1 \$	-	\$	-	1	\$	-	\$	-	
Sub-Total B - Distribution (includes Sub-			9	139.71				6	145.97	4	6.26	4.48%
Total A)			Ψ					φ		9		
RTSR - Network	\$ 0.00	3,776	\$	20.77	\$	0.0058	3,773	\$	21.88	\$	1.12	5.37%
RTSR - Connection and/or Line and	l e	3,776	•	_	•	_	3,773	\$		¢	_	
Transformation Connection	•	0,110	Ψ		Ψ		0,110	Ψ		Ψ		
Sub-Total C - Delivery (including Sub-			•	160.48				•	167.85	\$	7.37	4.59%
Total B)			۳	100.40				•	107.00	Ψ	7.01	4.0070
Wholesale Market Service Charge (WMSC)	\$ 0.00	3,776	s	13.59	\$	0.0036	3,773	\$	13.58	\$	(0.01)	-0.08%
	1	0,110	"	10.00	Υ.	0.0000	0,110	•	10.00	Ψ.	(0.01)	0.0070
Rural and Remote Rate Protection (RRRP)	\$ 0.00	3,776	\$	1.13	\$	0.0003	3,773	\$	1.13	\$	(0.00)	-0.08%
	0.00	0,110	Ψ.	0	Υ.	0.0000	0,110	Ψ	0	Ψ.	(0.00)	0.0070
Standard Supply Service Charge												
Debt Retirement Charge (DRC)	\$ 0.00			25.20		0.0070	3,600		25.20		-	0.00%
Average IESO Wholesale Market Price	\$ 0.11	3,600	\$	396.36	\$	0.1101	3,600	\$	396.36	\$	-	0.00%
Total Bill on Average IESO Wholesale Market Price			\$	596.77				\$	604.13	\$	7.36	1.23%
HST	1	3%	\$	77.58		13%		\$	78.54	\$	0.96	1.23%
Total Bill on Average IESO Wholesale Market Price			\$	674.35				\$	682.67	\$	8.32	1.23%

	Current	OEB-Approve	d				Proposed			Impa	ct
	Rate	Volume		Charge		Rate	Volume	Charge			
	(\$)			(\$)		(\$)		(\$)		\$ Change	% Change
Monthly Service Charge	\$ 2.93	1	\$	2.93	\$	3.56	1	\$ 3.56	\$	0.63	21.50%
Distribution Volumetric Rate	\$ 27.3551	1	\$	27.36	\$	33.2651	1	\$ 33.27	\$	5.91	21.60%
Fixed Rate Riders	\$ -	1	\$	-	\$	-	1	\$ -	\$	-	
Volumetric Rate Riders	-\$ 0.9956	1	\$	(1.00)	-\$	1.8413	1	\$ (1.84) \$	(0.85)	84.94%
Sub-Total A (excluding pass through)			\$	29.29				\$ 34.98		5.69	19.44%
Line Losses on Cost of Power	\$ 0.1101	2	\$	0.27	\$	0.1101	2	\$ 0.26	\$	(0.00)	-1.64%
Total Deferral/Variance Account Rate		1	•		-\$	1.8466	1	\$ (1.85		(1.85)	
Riders			Φ	-	-φ	1.0400	'	φ (1.00	ψ	(1.65)	
GA Rate Riders	0	50	\$	-	\$	-	50	\$ -	\$	-	
Low Voltage Service Charge	\$ -	1	\$	-			1	\$ -	\$	-	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$	-	\$	-	1	\$ -	\$	-	
Sub-Total B - Distribution (includes Sub-				29.56				\$ 33.40		3.84	13.00%
Total A)			Ψ					•			
RTSR - Network	\$ 1.7021	1	\$	1.70	\$	1.7887	1	\$ 1.79	\$	0.09	5.09%
RTSR - Connection and/or Line and		1	\$	_	•	_	1	s -	\$	_	
Transformation Connection	-		Ψ		Ψ	_	'	-	Ψ	_	
Sub-Total C - Delivery (including Sub-			•	31.26				\$ 35.19		3.93	12.57%
Total B)			Ψ	31.20				Ψ 00.10	Ψ.	0.50	12.07 /0
Wholesale Market Service Charge (WMSC)	\$ 0.0036	52	s	0.19	\$	0.0036	52	\$ 0.19	s	(0.00)	-0.08%
	*	02	, T	0.10	*	0.0000	02	0.10	1	(0.00)	0.0070
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	52	\$	0.02	\$	0.0003	52	\$ 0.02	9	(0.00)	-0.08%
	0.0000	02	Ψ	0.02	Ψ	0.0000	02	Ψ 0.02	Ψ.	(0.00)	0.0070
Standard Supply Service Charge											
Debt Retirement Charge (DRC)	\$ 0.0070	50		0.35		0.0070	50	\$ 0.35		-	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	50	\$	5.51	\$	0.1101	50	\$ 5.51	\$	-	0.00%
Total Bill on Average IESO Wholesale Market Price			\$	37.32	1			\$ 41.25		3.93	10.53%
HST	13%	b	\$	4.85		13%		\$ 5.36		0.51	10.53%
Total Bill on Average IESO Wholesale Market Price			\$	42.17				\$ 46.61	\$	4.44	10.53%

Customer Class: | STREET LIGHTING SERVICE CLASSIFICATION |
RPP / Non-RPP: | Non-RPP (Other) |
Consumption | 199,852 | kWh |
Demand | 585 | kW |
urrent Loss Factor | 1.0489 |
proved Loss Factor | 1.0481 | Current Loss Factor Proposed/Approved Loss Factor

		Current C	EB-Approved	l	Т		Proposed			Impa	ct
	Rate		Volume	Charge		Rate	Volume	Charge			
	(\$)			(\$)		(\$)		(\$)		\$ Change	% Change
Monthly Service Charge	\$	2.94	8070	\$ 23,725.8	30 \$	\$ 1.37	8070	\$ 11,055.90) \$	(12,669.90)	-53.40%
Distribution Volumetric Rate	\$	19.1736	585	\$ 11,216.5	56 \$	\$ 8.9438	585	\$ 5,232.12	\$	(5,984.43)	-53.35%
Fixed Rate Riders	\$	-	8070	\$ -	\$	\$ -	8070	\$ -	\$	-	
Volumetric Rate Riders	-\$	0.6353	585	\$ (371.6	35) \$	\$ 8.7337	585	\$ 5,109.23	\$	5,480.88	-1474.74%
Sub-Total A (excluding pass through)				\$ 34,570.7	71			\$ 21,397.26	\$	(13,173.45)	-38.11%
Line Losses on Cost of Power	\$	-	-	\$ -	4.9	- \$		\$ -	\$	-	
Total Deferral/Variance Account Rate	•		585	\$ -	e	\$ 1.8369	585	\$ (1,074.59	n e	(1,074.59)	
Riders	J.	-	363	φ -	-4	p 1.0309	303	\$ (1,074.58	yγ	(1,074.59)	
GA Rate Riders	0		199,852	\$ -	\$	\$ -	199,852	\$ -	\$	-	
Low Voltage Service Charge	\$	-	585	\$ -			585	\$ -	\$	-	
Smart Meter Entity Charge (if applicable)	\$	-	1	\$	\$	\$ -	1	\$ -	\$	-	
Sub-Total B - Distribution (includes Sub-				\$ 34.570.7	71			\$ 20,322.67		(14,248.04)	-41.21%
Total A)				,						, , ,	
RTSR - Network	\$	1.6935	585	\$ 990.7	70 \$	\$ 1.7796	585	\$ 1,041.07	\$	50.37	5.08%
RTSR - Connection and/or Line and	e	_	585	\$ -	9	e _	585	s -	æ		
Transformation Connection	*		000	Ψ	۳	Ψ	300	Ψ	Ψ		
Sub-Total C - Delivery (including Sub-				\$ 35,561.4	40			\$ 21,363.73		(14,197.67)	-39.92%
Total B)				Ψ 00,001	۳.			Ψ 21,000.70	, ,	(14,137.07)	-03.01 /o
Wholesale Market Service Charge (WMSC)	s	0.0036	209,625	\$ 754.6	35 \$	\$ 0.0036	209,465	\$ 754.07	\$	(0.58)	-0.08%
	*			•					1	(/	
Rural and Remote Rate Protection (RRRP)	s	0.0003	209,625	\$ 62.8	89 \$	\$ 0.0003	209,465	\$ 62.84	ı s	(0.05)	-0.08%
	*			*				*	Ť.	(/	
Standard Supply Service Charge	_										
Debt Retirement Charge (DRC)	\$	0.0070	199,852				199,852				0.00%
Average IESO Wholesale Market Price	\$	0.1101	209,625	\$ 23,079.6	36 \$	\$ 0.1101	209,465	\$ 23,062.06	\$ \$	(17.60)	-0.08%
Total Bill on Average IESO Wholesale Market Price				\$ 60,857.5				\$ 46,641.67		(14,215.89)	-23.36%
HST		13%		\$ 7,911.4		13%		\$ 6,063.42		(1,848.07)	-23.36%
Total Bill on Average IESO Wholesale Market Price				\$ 68,769.0)4			\$ 52,705.08	\$	(16,063.96)	-23.36%

Customer Class: RESIDENTIAL SERVICE CLASSIFICATION RPP / Non-RPP: Non-RPP (Retailer)

	Curr	Current OEB-Approved				Proposed					Impact		
	Rate	Volume		Charge		Rate	Volume	Charge					
	(\$)			(\$)		(\$)			(\$)		\$ Change	% Change	
Monthly Service Charge			1 \$	16.79	\$	24.49	1	\$	24.49		7.70	45.869	
Distribution Volumetric Rate	\$ 0.0		0 \$	9.46	\$	0.0087	910	\$	7.92		(1.55)	-16.359	
Fixed Rate Riders		.05	1 \$	0.05	\$	(0.08)	1	\$	(80.0)		(0.13)	-260.009	
Volumetric Rate Riders	-\$ 0.0	910	0 \$	(0.09)	\$	0.0002	910	\$	0.18	\$	0.27	-300.009	
Sub-Total A (excluding pass through)			\$	26.21				\$	32.51	\$	6.30	24.02	
Line Losses on Cost of Power	\$ 0.1	101 44	\$	4.90	\$	0.1101	44	\$	4.82	\$	(80.0)	-1.649	
Total Deferral/Variance Account Rate	•	- 910) s	_	•	0.0050	910	\$	(4.55)	•	(4.55)		
Riders	3	910	, l a	-	-φ	0.0030	910	ý.	(4.55)	φ	(4.55)		
GA Rate Riders	0	910	\$	-	\$	0.0007	910	\$	0.64	\$	0.64		
Low Voltage Service Charge	\$	- 910	\$	-			910	\$	-	\$	-		
Smart Meter Entity Charge (if applicable)	\$ 0.5	700	1 \$	0.57	\$	0.5700	1	\$	0.57	\$	-	0.009	
Sub-Total B - Distribution (includes Sub-			9	31.68				4	33.99	4	2.30	7.27	
Total A)			æ	31.00				ð	33.33	Φ	2.30	1.21	
RTSR - Network	\$ 0.0	954	\$	5.63	\$	0.0062	954	\$	5.91	\$	0.28	5.009	
RTSR - Connection and/or Line and		954	\$	_	•	_	954	\$		œ			
Transformation Connection	3	934	φ	-	φ	-	904	ý.	-	φ	-		
Sub-Total C - Delivery (including Sub-			s	37.31				•	39.90	\$	2.58	6.93	
Total B)			à	37.31				Þ	39.90	Þ	2.56	0.93	
Wholesale Market Service Charge (WMSC)	\$ 0.0	954	\$	3.44	\$	0.0036	954	s	3.43	\$	(0.00)	-0.089	
	1,		*		Τ.			*		Ť	(0.00)		
Rural and Remote Rate Protection (RRRP)	\$ 0.0	954	\$	0.29	\$	0.0003	954	\$	0.29	\$	(0.00)	-0.089	
01											` '		
Standard Supply Service Charge													
Debt Retirement Charge (DRC)							0.10		100.10				
Non-RPP Retailer Avg. Price	\$ 0.1	910) \$	100.19	\$	0.1101	910	\$	100.19	\$	-	0.009	
Total Bill on Non-RPP Avg. Price			\$	141.23				\$	143.81		2.58	1.839	
HST	1	13%	\$	18.36		13%		\$	18.70		0.34	1.839	
8% Rebate		8%	\$	(11.30)		8%		\$	(11.50)				
Total Bill on Non-RPP Avg. Price			\$	148.29				\$	151.00	\$	2.71	1.83	

Customer Class: GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATIO
RPP / Non-RPP: Non-RPP (Retailer)
Consumption 2,000 kWh

	Current	d		Proposed	Impact			
	Rate	Volume	Charge	Rate	Volume	Charge		
	(\$)		(\$)	(\$)		(\$)	\$ Change	% Change
Monthly Service Charge	\$ 17.11	1	\$ 17.11	\$ 20.81	1	\$ 20.81	\$ 3.70	21.62%
Distribution Volumetric Rate	\$ 0.0205	2000	\$ 41.00	\$ 0.0249	2000	\$ 49.80	\$ 8.80	21.46%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0020	2000		\$ 0.0029	2000	\$ 5.80	\$ 1.80	45.00%
Sub-Total A (excluding pass through)			\$ 62.11			Ψ	\$ 14.30	23.02%
Line Losses on Cost of Power	\$ 0.1101	98	\$ 10.77	\$ 0.1101	96	\$ 10.59	\$ (0.18)	-1.64%
Total Deferral/Variance Account Rate		2,000	s -	-\$ 0.0052	2,000	\$ (10.40)	\$ (10.40)	
Riders	ů		Ψ	,		, , ,	, ,	
GA Rate Riders	0	2,000	\$ -	\$ 0.0007	2,000	\$ 1.40	\$ 1.40	
Low Voltage Service Charge	\$ -	2,000	\$ -		2,000	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ 0.5700	1	\$ 0.57	\$ 0.5700	1	\$ 0.57	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-			\$ 73.45			\$ 78.57	\$ 5.12	6.98%
Total A)			•			•	•	
RTSR - Network	\$ 0.0055	2,098	\$ 11.54	\$ 0.0058	2,096	\$ 12.16	\$ 0.62	5.37%
RTSR - Connection and/or Line and	s -	2,098	s -	\$ -	2,096	\$ -	s -	
Transformation Connection		_,	*	*	_,,	*	*	
Sub-Total C - Delivery (including Sub-			\$ 84.99			\$ 90.73	\$ 5.74	6.76%
Total B)			* *****			*	*	
Wholesale Market Service Charge (WMSC)	\$ 0.0036	2,098	\$ 7.55	\$ 0.0036	2,096	\$ 7.55	\$ (0.01)	-0.08%
	1,	_,,,,,		,	_,,,,,	*	(0.0.7)	
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	2,098	\$ 0.63	\$ 0.0003	2,096	\$ 0.63	\$ (0.00)	-0.08%
		,	,	,	,,,,,		, (,	
Standard Supply Service Charge							_	
Debt Retirement Charge (DRC)	\$ 0.0070				2,000			0.00%
Non-RPP Retailer Avg. Price	\$ 0.1101	2,000	\$ 220.20	\$ 0.1101	2,000	\$ 220.20	\$ -	0.00%
Total Bill on Non-RPP Avg. Price	1		\$ 327.37			\$ 333.10		1.75%
HST	139		\$ 42.56	13%		\$ 43.30	\$ 0.75	1.75%
8% Rebate	80	6	\$ (26.19)	8%		\$ (26.65)		
Total Bill on Non-RPP Avg. Price			\$ 343.74			\$ 349.76	\$ 6.02	1.75%

	Curren	Proposed					Impact				
	Rate	Volume	Charge		Rate		Volume	Charge			
	(\$)			(\$)	(\$)			(\$)		\$ Change	% Change
Monthly Service Charge	\$ 16.7		\$			24.49	1	\$ 24.49		7.70	45.86%
Distribution Volumetric Rate	\$ 0.010	308	\$	3.20	\$ 0.	0087	308	\$ 2.68	\$	(0.52)	-16.35%
Fixed Rate Riders	\$ 0.0		\$			(0.08)	1	\$ (0.08)		(0.13)	-260.00%
Volumetric Rate Riders	-\$ 0.000	308	\$	(0.00)	\$ 0.	0002	308	\$ 0.06		0.09	-300.00%
Sub-Total A (excluding pass through)			\$	20.01				\$ 27.15		7.14	35.67%
Line Losses on Cost of Power	\$ 0.082	15	\$	1.24	\$ 0.	0822	15	\$ 1.22	\$	(0.02)	-1.64%
Total Deferral/Variance Account Rate		308	\$		-\$ 0	0050	308	\$ (1.54)		(1.54)	
Riders	-	306	Ф	-	-\$ U.	UUOU	306	\$ (1.54)) Ф	(1.54)	
GA Rate Riders	0	308	\$	-	\$	-	308	\$ -	\$	-	
Low Voltage Service Charge	\$ -	308	\$	-			308	\$ -	\$	-	
Smart Meter Entity Charge (if applicable)	\$ 0.570	1	\$	0.57	\$ 0.	5700	1	\$ 0.57	\$	-	0.00%
Sub-Total B - Distribution (includes Sub-			•	21.82				\$ 27.40	•	5.58	25.57%
Total A)			Þ	21.02				\$ 27.40	Þ	5.56	25.57%
RTSR - Network	\$ 0.005	323	\$	1.91	\$ 0.	0062	323	\$ 2.00	\$	0.10	5.00%
RTSR - Connection and/or Line and	s -	323			•		323				
Transformation Connection	-	323	\$	-	\$	-	323	\$ -	\$	-	
Sub-Total C - Delivery (including Sub-				23.73				\$ 29.40		5.67	00.040/
Total B)			>	23.73				\$ 29.40	*	5.67	23.91%
Wholesale Market Service Charge (WMSC)	\$ 0.003	323	s	1.16	\$ 0.	0036	323	\$ 1.16	Ф	(0.00)	-0.08%
	\$ 0.003	323	Ф	1.16	\$ 0.	0036	323	\$ 1.16	Ф	(0.00)	-0.06%
Rural and Remote Rate Protection (RRRP)	\$ 0.000	323	•	0.10	\$ 0.	0003	323	\$ 0.10	æ	(0.00)	-0.08%
	\$ 0.000	323	φ.	0.10	\$ 0.	0003	323	\$ 0.10	Φ	(0.00)	-0.06%
Standard Supply Service Charge	\$ 0.250	1	\$	0.25	\$ 0.	2500	1	\$ 0.25	\$	-	0.00%
Debt Retirement Charge (DRC)											
TOU - Off Peak	\$ 0.065	200	\$	13.01	\$ 0.	0650	200	\$ 13.01	\$	-	0.00%
TOU - Mid Peak	\$ 0.095	52	\$	4.97	\$ 0.	0950	52	\$ 4.97	\$	-	0.00%
TOU - On Peak	\$ 0.132	55	\$	7.32	\$ 0.	1320	55	\$ 7.32	\$	-	0.00%
Total Bill on TOU (before Taxes)			\$	50.54				\$ 56.21	\$	5.67	11.22%
HST	13	%	\$	6.57		13%		\$ 7.31	\$	0.74	11.22%
8% Rebate	8	%	\$	(4.04)		8%		\$ (4.50)	\$	(0.45)	
Total Bill on TOU	_		s	53.07				\$ 59.02		5.96	11.22%