Niagara-on-the-Lake Hydro Inc.
2009 Rate Application (EB-2008-0237)

RESPONSES TO

VECC INTERROGATORY REQUESTS

QUESTION #1

Reference: Exhibit 8, Tab 1, Schedule 2, page 1

a) Please provide a copy of NOTL's Cost Allocation Informational Filing as submitted to the OEB in December 2006.

Response
A pdf copy of the Excel file is provided in Appendix I for submission via RESS and e-mail to intervenors. A separate Excel file will be provided to intervenors by e-mail.

b) Please confirm that for purposes of the 2006 Cost Allocation Informational Filing:

- The Revenues are based on distribution rates (excluding the discounts for transformer ownership allowance)
- The Costs include the cost of the Transformer Ownership Allowance
- The cost of the Transformer Ownership Allowance is allocated to all customer classes

Response
All confirmed.

c) Please confirm that (per Exhibit 9, Tab 1, Schedule 1, page 5), NOTL is proposing to allocate the cost of the Transformer Ownership Allowance to just the GS>50 class.
Response
Confirmed.

d) Please provide the results of an alternative cost allocation run which is consistent with NOTL's current proposed treatment of the Transformer Ownership Allowance where:

- The Revenues by class are based the rates reduced by the transformer ownership allowance where applicable
- The Costs allocated exclude the "cost" of the Transformer Ownership Allowance. (Note: For purposes of the response please just file the revise Output Sheet O1)

Response

Please see revised sheet O1 below.

2006 COST ALLOCATION INFORMATION FILING

Niagara-on-the-Lake Hydro Inc.

EB-2005-0395 EB-2006-0247

December 13, 2006

Sheet O1 Revenue to Cost Summary Worksheet - Second Run - With USL as a class

Ontario

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 (sale)	$4,289,333	$1,996,674	$1,004,372	$1,236,741	$30,285	$5,750	$15,511
mi	Miscellaneous Revenue (mi)	$185,211	$111,335	$49,445	$19,511	$2,733	$377	$1,808
	Total Revenue	$4,474,544	$2,108,009	$1,053,817	$1,256,253	$33,018	$6,127	$17,319
	Expenses							
di	Distribution Costs (di)	$564,796	$307,311	$142,987	$73,906	$34,401	$4,086	$2,106
cu	Customer Related Costs (cu)	$333,858	$203,700	$89,153	$34,422	$3,570	$242	$2,771
ad	General and Administration (ad)	$585,292	$329,642	$151,177	$73,311	$25,218	$2,880	$3,065
dep	Depreciation and Amortization (dep)	$1,085,204	$575,787	$273,873	$163,142	$61,523	$7,121	$3,757
INPUT	PILs (INPUT)	$322,017	$161,749	$83,343	$57,690	$16,309	$1,891	$1,035
INT	Interest	$652,737	$327,870	$168,938	$116,939	$33,058	$3,833	$2,098
	Total Expenses	$3,543,904	$1,906,060	$909,470	$519,410	$174,079	$20,053	$14,832
	Direct Allocation	$41,202	$0	$0	$41,202	$0	$0	$0
NI	Allocated Net Income (NI)	$889,437	$446,765	$230,199	$159,345	$45,046	$5,223	$2,859
	Revenue Requirement (includes NI)	$4,474,543	$2,352,825	$1,139,669	$719,956	$219,125	$25,277	$17,690
		Revenue Requirement Input equals Output						
	Rate Base Calculation							
	Net Assets							
dp	Distribution Plant - Gross	$29,386,579	$15,595,886	$7,398,855	$4,427,365	$1,669,407	$193,401	$101,665
gp	General Plant - Gross	$3,299,445	$1,691,969	$847,965	$552,910	$175,213	$20,404	$10,985
accum dep	Accumulated Depreciation	($12,128,651)	($6,745,952)	($2,963,527)	($1,535,340)	($752,944)	($86,678)	($44,209)
co	Capital Contribution	($2,802,684)	($1,608,109)	($690,816)	($281,332)	($188,826)	($22,394)	($11,207)
	Total Net Plant	$17,754,689	$8,933,793	$4,592,478	$3,163,602	$902,851	$104,732	$57,233
	Directly Allocated Net Fixed Assets	$0	$0	$0	$0	$0	$0	$0
COP	Cost of Power (COP)	$11,890,451	$4,359,910	$2,449,054	$4,988,230	$58,961	$10,633	$23,664
	OM&A Expenses	$1,483,947	$840,653	$383,317	$181,638	$63,189	$7,208	$7,942
	Directly Allocated Expenses	$41,202	$0	$0	$41,202	$0	$0	$0
	Subtotal	*$13,415,600*	*$5,200,563*	*$2,832,370*	*$5,211,070*	*$122,150*	*$17,841*	*$31,607*
	Working Capital	$2,012,340	$780,084	$424,856	$781,660	$18,322	$2,676	$4,741
	Total Rate Base	$19,767,029	$9,713,878	$5,017,333	$3,945,263	$921,173	$107,408	$61,974
		Rate Base Input equals Output						
	Equity Component of Rate Base	$9,883,514	$4,856,939	$2,508,667	$1,972,631	$460,587	$53,704	$30,987
	Net Income on Allocated Assets	$889,437	$201,949	$144,347	$695,641	($141,061)	($13,927)	$2,488
	Net Income on Direct Allocation Assets	$0	$0	$0	$0	$0	$0	$0
	Net Income	$889,437	$201,949	$144,347	$695,641	($141,061)	($13,927)	$2,488
	RATIOS ANALYSIS							
	REVENUE TO EXPENSES %	100.00%	89.59%	92.47%	174.49%	15.07%	24.24%	97.90%
	EXISTING REVENUE MINUS ALLOCATED COSTS	$1	($244,816)	($85,852)	$536,296	($186,107)	($19,150)	($371)
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.00%	4.16%	5.75%	35.26%	-30.63%	-25.93%	8.03%

QUESTION #2

Reference: Exhibit 8, Tab 1, Schedule 2, page 3, lines 11-15 OEB Decision re: Wellington North's 2008 Rates (EB-2007-0693)

Preamble: On page 29 of the Board's EB-2007-0693 Decision the Board's Findings state:

An important element in the Board's report on cost allocation was its express reservation about the quality of the data underpinning cost allocation work to date. The report frankly indicated that the Board did not consider all of the data underpinning the report to be so reliable as to justify the application of the report's findings directly into rate cases. For this reason, among others, the Board established the ranges depicted above and mandated the migration of revenue to cost ratios currently outside the ranges to points within the ranges, but not to unity. In short, the ranges reflect a margin of confidence with the data underpinning the report. No point within any of the ranges should be considered to be any more reliable than any other point within the range. Accordingly, there is no particular significance to the unity point in any of the ranges.

a) Given the Board's findings (as quote above), why is it appropriate to propose that the Residential and GS < 50 revenue to cost ratios be moved 50% of the way towards the 100% level when the current values are already within the Board's target range for each class?

Response

[VECC is requested to note that the referenced findings on Wellington North's rates (made August 11, 2008) were not known at the time of NOTL's submission (August 6 2008).]

Upon reviewing the OEB findings on the Wellington revenue to cost ratios, NOTL recognizes that we may have incorrectly inferred that OEB directions to applicants to move half-way towards the minimum or maximum of ranges where the ratio was outside the range could be taken as a mandate for moving other ratios within the range nearer to 100%. However, please see the response and comments on question 3 below regarding the suggested alternative approach.

QUESTION #3

Reference: Exhibit 8, Tab 1, Schedule 2, page 3, line 4 to page 4, Table 4

a) Using the results from Question 1 c) as the starting point, please provide results for the following "alternative approach":

- For Street Lights class, move the revenue to cost ratio 50% of the way to the bottom end of the OEB's target range

Comment

This approach is the same as in the application for Street Lights and therefore does not cause any revenue shortfall or excess.

- For the GS>50 class, move the ratio to the top end of the OEB's target range for the class.

Comment
This approach increases the GS>50 revenue cost ratio from 145.15% in the application to 180%. The resulting revenue excess is approx. $278,000, which needs to be taken from the remaining classes.

- Allocate any revenue shortfall/excess from the preceding two adjustments to the remaining rate classes

Comment
Removing the excess from the remaining classes would necessarily reduce the overall revenue to cost ratios for that group of classes from the proposed ratios in the application. The specific reductions by class would depend on how the excess removal is allocated. For example, if the same type of "X%-of-the-way towards/away from 100%" were used as in the application, it would require widening the distance from 100% for each remaining class by approx.15.7% of what the gap was between 100% and the % revenue/cost ratio in the CAR filing. Because of the magnitude of the dollar excess caused by the change in ratio for GS>50 from 145.15% to 180%, this widening results in revenue to cost ratios which turn out to be less than the CAR filing for each remaining class, as shown in italic bold font in the Table below:

Customer Class	CAR	VECC Alternative	Application
Residential	***88.74%***	***86.98%***	***94.37%***
GS <50 kW	***91.74%***	***90.44%***	***95.87%***
GS>50 kW	183.49%	180.00%	145.15%
Street Lighting	14.85%	42.43%	42.43%
Sentinel Lighting	23.88%	N/A	N/A
Unmetered Scattered Load	***97.26%***	***96.82%***	***100.00%***

Please note that a balance-point can be calculated where the revenue to cost ratios for the remaining classes are equal to the CAR ratios. NOTL has calculated this point to be where the GS>50kW ratio is moved to approx. 171.7%, i.e. within the OEB target range (80% to 180%).

Response
It is recognized that the OEB has not mandated a move to 100%. However, it would seem desirable to avoid moving revenue/cost ratios further away from 100%, as would be the case using the alternative approach suggested by VECC due to the magnitude of the revenue excess caused in the GS>50 class when the ratio is 180%. Consequently, NOTL is not proposing to revise the application at

this time. Should the Board direct NOTL to use this alternative approach, NOTL would of course do so when preparing the final rate order. Please also note that SEC (Interrogatory #11) asks why NOTL has not made a more aggressive reduction in the GS>50 ratio than the reduction to 145.15% in the application.

To indicate the impact of the alternative approach, the following Table provides an update of Table 5 in Exhibit 8 Tab 1 Schedule 2 Page 5 (other changes in the application which affect the revenue requirement, such as the tax calculation, are included):

Calculation of Base Revenue % by Class

Class	Service Revenue Requirement - 2006 Cost Allocation Study	Service Revenue Requirement % - 2006 Cost Allocation Study	2009 Service Revenue Requirement at 100% Revenue/Cost Ratio*	2009 Proposed Revenue Cost Ratio	2009 Service Revenue Requirement at Proposed Revenue/Cost Ratio	Miscellaneous Revenue Allocation - 2006 Cost Allocation Study	Miscellaneous Revenue % - 2006 Cost Allocation Study	2009 Miscellaneous Revenue*	2009 Base Rev Requirement at Proposed Revenue/Cost Ratio	2009 Base Revenue Per Class %
Residential	2,375,367	53.09%	2,764,156	86.98%	2,404,208	111,335	60.11%	217,825	2,186,383	45.40%
GS <50 kW	1,148,759	25.67%	1,336,783	90.44%	1,208,960	49,445	26.70%	96,738	1,112,222	23.10%
GS>50 kW	684,646	15.30%	796,705	180.00%	1,434,070	19,511	10.53%	38,174	1,395,896	28.99%
Street Light	222,303	4.97%	258,689	42.43%	109,753	2,733	1.48%	5,348	104,405	2.17%
Sentinel	25,659	0.57%	N/A	N/A	N/A	377	0.20%	N/A	N/A	N/A
Unmetered Scattered Load	17,808	0.40%	20,723	96.82%	20,065	1,808	0.98%	3,538	16,527	0.34%
TOTAL	4,474,543	100.00%	5,177,056		5,177,055	185,211	100.00%	361,622	4,815,433	100.00%

* Sentinel pro-rated across other classes

The resulting bill impacts on typical customers are provided below:

BILL IMPACTS *(Monthly Consumptions)*

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	Change $	Change %	% of Total Bill
Consumption	Monthly Service Charge			17.47			17.39	(0.08)	(0.46%)	(0.07%)
1,000 kWh	Distribution (kWh)	1,000	0.0123	12.30	1,000	0.0122	12.20	(0.10)	(0.81%)	(0.09%)
	Smart Meter Rider (per month)			0.24			1.00	0.76	316.67%	0.68%
	LRAM & SSM Rider (kWh)	1,000	0.0000		1,000	0.0001	0.10	0.10		0.09%
	DVA Recovery Rider (kWh)	1,000	0.0000	0.00	1,000	0.0003	0.30	0.30		0.27%
	Sub-Total			**30.01**			**30.99**	**0.98**	**3.27%**	**0.88%**
	Other Charges (kWh)	1,050	0.0199	20.90	1,050	0.0199	20.90	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	600	0.0530	31.80	600	0.0530	31.80	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	450	0.0620	27.91	450	0.0620	27.91	0.00	0.00%	0.00%
	Total Bill			**110.61**			**111.59**	**0.98**	**0.89%**	**0.88%**

GENERAL SERVICE < 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	Change $	Change %	% of Total Bill
Consumption	Monthly Service Charge			39.87			44.76	4.89	12.26%	2.06%
2,000 kWh	Distribution (kWh)	2,000	0.0120	24.00	2,000	0.0135	27.00	3.00	12.50%	1.26%
	Smart Meter Rider (per month)			0.24			1.00	0.76	316.67%	0.32%
	LRAM & SSM Rider (kWh)	2,000	0.0000		2,000	0.0001	0.20	0.20		0.08%
	DVA Recovery Rider (kWh)	2,000	0.0000	0.00	2,000	0.0003	0.60	0.60		0.25%
	Sub-Total			**64.11**			**73.56**	**9.45**	**14.74%**	**3.97%**
	Other Charges (kWh)	2,100	0.0194	40.74	2,100	0.0194	40.74	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	750	0.0530	39.75	750	0.0530	39.75	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	1,350	0.0620	83.71	1,350	0.0620	83.71	0.00	0.00%	0.00%
	Total Bill			**228.32**			**237.77**	**9.45**	**4.14%**	**3.97%**

GENERAL SERVICE > 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	Change $	Change %	% of Total Bill
Consumption	Monthly Service Charge			463.48			460.87	(2.61)	(0.56%)	(0.01%)
500,000 kWh	Distribution (kWh)	500,000	0.0000	0.00	500,000	0.0000	0.00	0.00		0.00%
1,100 kW	Distribution (kW)	1,100	3.4654	3,811.94	1,100	3.5631	3,919.41	107.47	2.82%	0.23%
	Smart Meter Rider (per month)			0.24			1.00	0.76	316.67%	0.00%
	DVA Recovery Rider (kW)	1,100	0.0000	0.00	1,100	0.0629	69.19	69.19		0.15%
	Sub-Total			**4,275.66**			**4,450.47**	**174.81**	**4.09%**	**0.37%**
	Other Charges (kWh)	525,050	0.0132	6,930.66	525,050	0.0132	6,930.66	0.00	0.00%	0.00%
	Other Charges (kW)	1,100	2.4755	2,723.05	1,100	2.4755	2,723.05	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	0	0.0530	0.00	0	0.0530	0.00	0.00		0.00%
	Cost of Power Commodity (kWh)	525,050	0.0620	32,553.10	525,050	0.0620	32,553.10	0.00	0.00%	0.00%
	Total Bill			**46,482.47**			**46,657.28**	**174.81**	**0.38%**	**0.37%**

Street Lighting

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	Change $	Change %	% of Total Bill
Billing Determinants	Monthly Service Charge	435	1.1000	478.50	435	3.0001	1,305.04	826.54	172.74%	19.21%
435 Connections	Distribution (kWh)	27,600	0.0000	0.00	27,600	0.0000	0.00	0.00		0.00%
27,600 kWh	Distribution (kW)	60	4.3107	258.64	60	11.7569	705.41	446.77	172.74%	10.38%
60 kW	DVA Recovery Rider (kW)	60	0.0000	0.00	60	0.1291	7.75	7.75		0.18%
	Sub-Total			**737.14**			**2,018.20**	**1,281.06**	**173.79%**	**29.77%**
	Other Charges (kWh)	28,983	0.0132	382.57	28,983	0.0132	382.57	0.00	0.00%	0.00%
	Other Charges (kW)	60	1.8793	112.76	60	1.8793	112.76	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	750	0.0530	39.75	750	0.0530	39.75	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	28,233	0.0620	1,750.43	28,233	0.0620	1,750.43	0.00	0.00%	0.00%
	Total Bill			**3,022.65**			**4,303.72**	**1,281.06**	**42.38%**	**29.77%**

Unmetered Scattered Load

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	Change $	Change %	% of Total Bill
Consumption	Monthly Service Charge			39.87			44.76	4.89	12.26%	4.13%
800 kWh	Distribution (kWh)	800	0.0120	9.60	800	0.0105	8.40	(1.20)	(12.50%)	(1.01%)
	DVA Recovery Rider (kWh)	800	0.0000	0.00	800	0.0045	3.60	3.60		3.04%
	Sub-Total			**49.47**			**56.76**	**7.29**	**14.74%**	**6.16%**
	Other Charges (kWh)	840	0.0194	16.30	840	0.0194	16.30	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	750	0.0530	39.75	750	0.0530	39.75	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	90	0.0620	5.58	90	0.0620	5.58	0.00	0.00%	0.00%
	Total Bill			**111.10**			**118.39**	**7.29**	**6.56%**	**6.16%**

QUESTION #4 Reference: Exhibit 8, Tab 1, Schedule 2, page 4, lines 11-15
a) Please confirm that the service revenue proportions by customer class from the 2006 cost allocation study are based on a allocation of cost that reflects the 2006 customer class loads.

Response
Lines 11-15 refer to the 3rd column headed "Service Revenue Requirement % - 2006 Cost Allocation Study" in Table 5 on page 5 of the referenced Schedule. Confirmed that these proportions reflect the "2006" customer class loads from the approved 2006 EDR application. However, please note that the 2006 EDR data is actually based on the 2002 to 2004 data in accordance with the 2006 EDR OEB model.

b) Please complete the following schedules:

- kWh by Customer Class (delivered)
- Number of Customers/Connections

Customer	Cost Allocation Filing		2009 Application	
Class (all)	kWh (normalized)	% of Total	kWh (normalized)	% of Total
Residential	57,139,833	33.2	66,320,829	36.3
GS<50	33,801,570	19.6	34,349,093	18.8
GS>50	79,936,768	46.4	80,605,864	44.1
Street Lights	923,866	0.5	1,086,069	0.6
Sentinel	155,198	0.1	0	0
Unmetered	340,961	0.2	302,169	0.2
Total	172,298,198	100	182,664,024	100

Customer	Cost Allocation Filing		2009 Application	
Class (all)	# Customers/ Connections	% of Total	# Customers/ Connections	% of Total
Residential	5,902	71.4	6,584	66.5
GS<50	1,233	14.9	1,209	18.8
GS>50	98	1.2	123	1.2
Street Lights	884	10.7	1,953	19.7
Sentinel	105	1.3	0	0
Unmetered	48	0.6	32	0.3
Total	8,270	100	9,901	100

c) Based on the results from part (b), please comment on the appropriateness of assuming that the revenue requirement proportions from the 2006 Cost Allocation study represent "what would be a 100% revenue to cost ratio" for 2009.

Response

The 2009 proportions are up in some cases and down in other cases, compared to the cost allocation filing (e.g. residential kWh is up, residential customers is down).Since both kWh and customer numbers drive revenue amounts, the above data suggests that the cost allocation proportions overall are a reasonable estimate for the 2009 rate application.

Further, given that it was costly to prepare the cost allocation informational filing, it is cost effective to use the results of this study at least once to adjust rates in the 2009 rate application. To update the cost allocation, NOTL would need to request load data from Hydro One again and the data would be an estimate. NOTL submits it would be more prudent to update the cost allocation study at the time the next rebasing cost of service application is complete, since at this time smart meters will be installed and actual peak demand load data should be available by rate class.

QUESTION #5

Reference: i) Exhibit 8/Tab 1/Schedule 2, page 4 (lines 11-15) ii) Exhibit 9/Tab 1/Schedule 6, page 2 (lines 6-12)

a) Since the customers from the Sentinel Lighting class will be shifted to the USL and Street Lighting classes, why shouldn't the revenue shortfall be pro-rated across these two classes?

Response

NOTL felt it would be more equitable to spread the revenue shortfall across all classes. Street lighting class in particular is already recognizing a large increase through the CAR process.

QUESTION #6

Reference: Exhibit 9, Tab 1, Schedule 1, page 3 OEB, Application of Cost Allocation for Electricity Distributors, Report of the Board, EB-2007-0667, November 28, 2007

a) Please provide a schedule that sets out the target range for the service charge for each customer class based on the results of NOTL's Cost Allocation Informational Filing and the OEB's November 2007 Report.

Response

Below is an extract from sheet "O.2 – Fixed Charge – Floor – Ceiling" in NOTL's cost informational filing.

2006 COST ALLOCATION INFORMATION FILING
Niagara-on-the-Lake Hydro Inc.
EB-2005-0395 EB-2006-0247
December 13, 2006
Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - Second Run - With USL as a class

Output sheet showing minimum and maximum level for Monthly Fixed Charge

	1	2	3	7	8	9
Summary	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	$3.13	$4.93	$44.40	$0.66	$0.17	$3.87
Customer Unit Cost per month - Directly Related	$4.81	$7.95	$63.98	$0.91	$0.29	$6.59
Customer Unit Cost per month - Minimum System with PLCC Adjustment	$22.13	$27.58	$72.73	$20.95	$20.31	$22.27
Fixed Charge per approved 2006 EDR	$17.58	$39.83	$460.52	$1.09	$2.90	$39.59

Please note that in this 2009 rate application, NOTL has maintained the same fixed/variable proportions assumed in the current rates. This is in accordance with OEB Findings on certain 2008 rate rebasing applications, where the Applicant has also proposed distribution rates that maintain the existing fixed/variable split for the main customer classes. As mentioned on Page 4 of the referenced Schedule, the OEB has stated that, while consultation with the industry and stakeholders respecting many aspects of rate design, including the fixed/variable split is underway, it would be inappropriate to attempt to predict its outcome and to impose a new structure.

QUESTION #7

Reference: Exhibit 9, Tab 1, Schedule 3, page 1

a) NOTL states that it is accruing the disputed charges from Hydro One Networks. Does this accrual affect the balances in NOTL's regulatory asset accounts? If so, which accounts and what is the impact as of December 2007?

Response

The Hydro One charges are initially accrued to account 4716 Charges – CN. Then, through the regular RSVA adjustments process, the charges are transferred to regulatory asset account 1586 $RSVA_{CN}$.

Between market opening in May 2002 and December 2007, a total of $286,306 had been accrued to 4716 and transferred to 1586.

b) Please explain what is meant by the statement – "The current Retail Transmission Rates reflect the accrual process".

Response

The accrued charges are a factor in the calculation of the appropriate “Retail Transmission Rate – Line and Transformation Connection Service Rate” in NOTL’s rate tariff. If VECC wishes further details on the calculations involved, it may refer to the following application available from the OEB webDrawer:

- *NiagaraontheLake_APPL_SUPPL_RTR Changes_20071119.xls*

QUESTION #8

Reference: Exhibit 9, Tab 1, Schedule 9, page 1 a) What is the forecast average monthly residential use for 2009?

Response

Using the data in Table 22, Exhibit 3 Tab 2 Schedule 2 page 29, the forecast average monthly residential use for 2009 is:

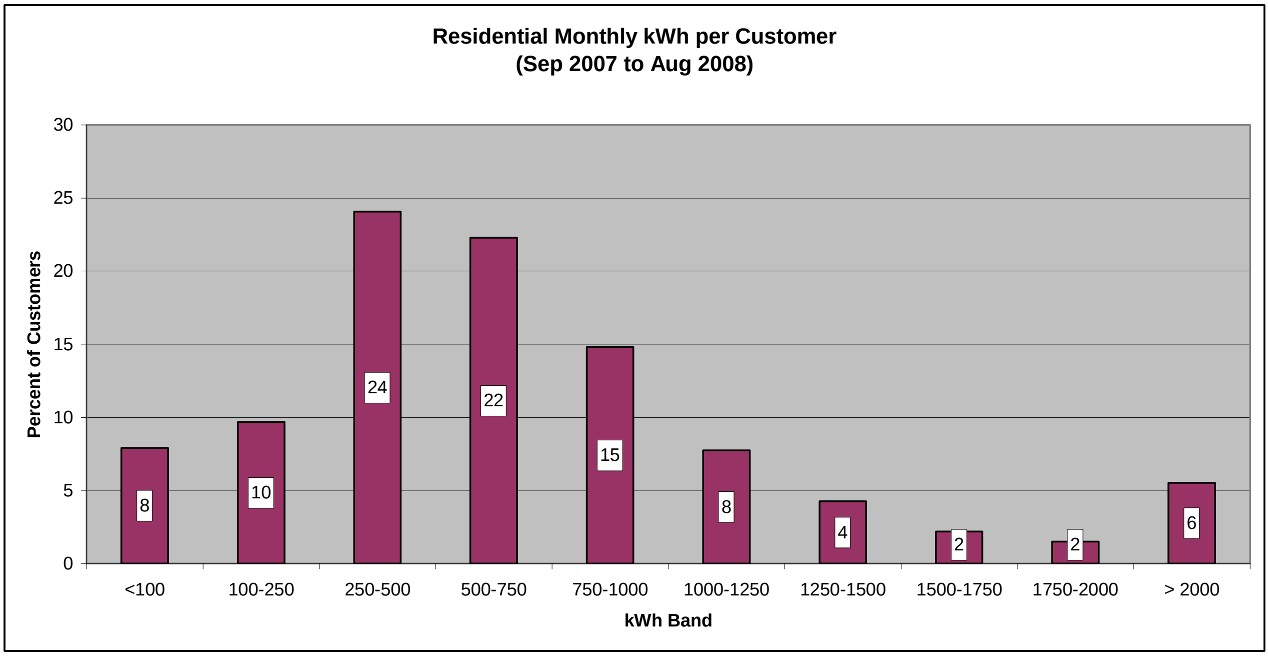
- *66,320,829 kWh / 12 months / 6,584 customers = 839 kWh*

b) Based on a recent 12 consecutive months of actual billing data, please indicate the percentage of total residential customers that:

- Consume less than 100 kWh per month
- Consume 100 -> 250 kWh per month
- Consume 250 -> 500 kWh per month
- Consume 500 -> 750 kWh per month

Response

Please see the chart below. Note that the low volume customer percentages would include seasonal and weekend properties in Niagara-on-the-Lake. NOTL does not have data on how many such “part-time” properties there are.



c) Please provide comparable residential bill impact tables based on:

- 250 kWh use
- 500 kWh use
- 750 kWh use

Response
Please see Tables below:

RESIDENTIAL

Consumption 250 kWh		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	Change $	Change %	% of Total Bill
	Monthly Service Charge			17.47			17.39	(0.08)	(0.46%)	(0.21%)
	Distribution (kWh)	250	0.0123	3.08	250	0.0122	3.05	(0.02)	(0.81%)	(0.07%)
	Smart Meter Rider (per month)			0.24			1.00	0.76	316.67%	2.02%
	LRAM & SSM Rider (kWh)	250	0.0000		250	0.0001	0.03	0.03		0.07%
	DVA Recovery Rider (kWh)	250	0.0000	0.00	250	0.0003	0.08	0.08		0.20%
	Sub-Total			**20.79**			**21.54**	**0.75**	**3.63%**	**2.01%**
	Other Charges (kWh)	263	0.0199	5.22	263	0.0199	5.22	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	600	0.0530	31.80	600	0.0530	31.80	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	-337	0.0620	-20.92	-337	0.0620	(20.92)	0.00	0.00%	0.00%
	Total Bill			**36.89**			**37.64**	**0.75**	**2.05%**	**2.01%**

RESIDENTIAL

Consumption 500 kWh		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	Change $	Change %	% of Total Bill
	Monthly Service Charge			17.47			17.39	(0.08)	(0.46%)	(0.13%)
	Distribution (kWh)	500	0.0123	6.15	500	0.0122	6.10	(0.05)	(0.81%)	(0.08%)
	Smart Meter Rider (per month)			0.24			1.00	0.76	316.67%	1.22%
	LRAM & SSM Rider (kWh)	500	0.0000		500	0.0001	0.05	0.05		0.08%
	DVA Recovery Rider (kWh)	500	0.0000	0.00	500	0.0003	0.15	0.15		0.24%
	Sub-Total			**23.86**			**24.69**	**0.83**	**3.48%**	**1.33%**
	Other Charges (kWh)	525	0.0199	10.45	525	0.0199	10.45	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	600	0.0530	31.80	600	0.0530	31.80	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	-75	0.0620	-4.65	-75	0.0620	(4.65)	0.00	0.00%	0.00%
	Total Bill			**61.46**			**62.29**	**0.83**	**1.35%**	**1.33%**

RESIDENTIAL

Consumption 750 kWh		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	Change $	Change %	% of Total Bill
	Monthly Service Charge			17.47			17.39	(0.08)	(0.46%)	(0.09%)
	Distribution (kWh)	750	0.0123	9.23	750	0.0122	9.15	(0.07)	(0.81%)	(0.09%)
	Smart Meter Rider (per month)			0.24			1.00	0.76	316.67%	0.87%
	LRAM & SSM Rider (kWh)	750	0.0000		750	0.0001	0.08	0.08		0.09%
	DVA Recovery Rider (kWh)	750	0.0000	0.00	750	0.0003	0.23	0.23		0.26%
	Sub-Total			**26.94**			**27.84**	**0.90**	**3.36%**	**1.04%**
	Other Charges (kWh)	788	0.0199	15.67	788	0.0199	15.67	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	600	0.0530	31.80	600	0.0530	31.80	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	188	0.0620	11.63	188	0.0620	11.63	0.00	0.00%	0.00%
	Total Bill			**86.04**			**86.94**	**0.90**	**1.05%**	**1.04%**

QUESTION #9 Reference: Exhibit 1, Tab 1, Schedule 2, page 2 a) Please provide a copy of the non-demand promissory note to the shareholder.

Response
Please see Appendix II.

QUESTION #10

Reference: Exhibit 1, Tab 1, Schedule 2, page 3

Preamble: With respect to the first goal of the mission statement, "providing the highest standard of safety, service and reliability," NOTL's goal is to "target performance within the top 25% of all municipal electric utilities."

a) Please indicate the metric or metrics used in assessing NOTL's performance with respect to this goal and provide NOTL's actual historical performance with respect to the “top 25%.”

Response
It is obvious that there is difficulty in comparing a utility’s performance amongst other LDC’s due to differences in size, rural/urban component, inherited distribution systems, geography etc. The PEG and OEB staff reports have struggled with the task of attempting to place all LDC’s on a level playing field. We do believe that safety is an exception and is easily measured by our record and position in the E&USA ZeroQuest ‘Path to Zero’ programme. System reliability is the most difficult to measure due to the unpredictability of weather and the fact that one major storm can skew results for the entire year. In order for the NOTL Hydro Board and senior management to monitor our position in Ontario and make strategic decisions for improvement, we rely on a number of sources of comparative information.

NOTL participates in an annual Utility Performance Management survey conducted by the MEARIE Group. A good cross section of the EDA members participate in this survey that compares utility operating characteristics and statistics as well as customer, financial, efficiency, system reliability and resource management ratios. A summary of NOTL Hydro’s position and ranking against our cohorts in the major indices is presented annually to the Hydro Board. Other reports such as the Ontario Energy Board’s Annual Year Book and to some degree the PEG report studies are also utilized for comparative purposes. With regards to safety performance, NOTL Hydro was presented with the E&USA ZeroQuest Gold award (Outcomes) in May 2008, one of only four LDC’s in the province and the only small LDC to achieve this level.

We are submitting a sample generic copy of the confidential 2004 and 2007 MEARIE survey and an OEB benchmark report used for internal measurement. Please see Appendix III.

The annual OEB Year book and PEG reports are public documents.

QUESTION #11

Reference: Exhibit 1, Tab 1, Schedule 15, page 2

a) Please provide the most recent copy of the service agreement between NOTL and Energy Services Niagara Inc.

Response
Please see Appendix IV.

QUESTION #12

Reference: Exhibit 2, Tab 3, Schedule 1, pages 1 and 2

a) Please provide a copy of the previous five-year capital plan, i.e., the five-year plan that immediately preceded the plan filed as Table 1.

Response

Please see below:

	2008	2009	2010	2011	2012
Overhead Projects					
Queenston Village restoration	$ 30,000.00	$ -	$ -	$ -	$ -
Concession 5-reconductor 14 poles	$ 50,000.00	$ -	$ -	$ -	$ -
York Road Conversion	$ 90,000.00	$ 10,000.00	$ -	$ -	$ -
Queenston Road Conversion	$ 200,000.00	$ 200,000.00	$ 70,000.00	$ -	$ -
Conc. 7 Fdr ext. to Lakeshore		$ 160,000.00	$ 200,000.00	$ 200,000.00	$ -
4kV/27.6kV Conversion Program		$ -	$ 100,000.00	$ 170,000.00	$ 220,000.00
Pole Replacement/Cond upgrade					$ 150,000.00
Supervision	$ 65,000.00	$ 65,000.00	$ 65,000.00	$ 65,000.00	$ 65,000.00
Total	**$ 435,000.00**	**$ 435,000.00**	**$ 435,000.00**	**$ 435,000.00**	**$ 435,000.00**
Underground Projects					
Chatauqua U/G Project	$300,000.00	$ 1,000,000.00	$ 200,000.00	$ -	$ -
27.6kV U/G Projects				$ 160,000.00	$ 230,000.00
New Connections	$110,000.00	$ 110,000.00	$ 110,000.00	$ 110,000.00	$ 110,000.00
Miscellaneous Projects	$10,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00
Supervision	$60,000.00	$ 65,000.00	$ 65,000.00	$ 65,000.00	$ 65,000.00
Total	**$480,000.00**	**$ 1,190,000.00**	**$ 390,000.00**	**$ 350,000.00**	**$ 420,000.00**
Stations					
NOTL MTS2	$130,000.00	$ 5,000.00	$ 5,000.00	$ -	$ -
YorkMTS1	$0.00	$ -	$ 210,000.00	$ -	$ 225,000.00
St-David's Clean-up	$0.00	$ 20,000.00	$ -	$ -	$ -
Virgil clean-up	$0.00	$ 20,000.00	$ -	$ -	$ -
Homer Clean-up					
Total	**$130,000.00**	**$ 45,000.00**	**$ 215,000.00**	**$ -**	**$ 225,000.00**
Subdivisions					
Yearly Costs	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00
Total	**$ 50,000.00**	**$ 50,000.00**	**$ 50,000.00**	**$ 50,000.00**	**$ 50,000.00**
Office Equipment					
Nominal	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
Total	**$ 5,000.00**	**$ 5,000.00**	**$ 5,000.00**	**$ 5,000.00**	**$ 5,000.00**
Computer Hardware					
Desk top Units/associated parts	$ 15,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
Total	**$ 15,000.00**	**$ 10,000.00**	**$ 10,000.00**	**$ 10,000.00**	**$ 10,000.00**
Computer Software & Consulting					
Software upgrades/consulting	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00
Total	**$ 50,000.00**	**$ 50,000.00**	**$ 50,000.00**	**$ 50,000.00**	**$ 50,000.00**
Stores Warehouse Equipment					
Miscellaneous	$ 2,000.00	$ 20,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00
Total	**$ 2,000.00**	**$ 20,000.00**	**$ 2,000.00**	**$ 2,000.00**	**$ 2,000.00**
Rolling Stock					
Vehicle Replacement	$ 30,000.00	$ -	$ 30,000.00	$ 250,000.00	$ -
Total	**$ 30,000.00**	**$ -**	**$ 30,000.00**	**$ 250,000.00**	**$ -**
Miscellaneous					
New Meters	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00
GIS & SCADA	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
USF Group	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
ESA Audit	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00
EUSA Zero Quest	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
Tools	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
Total	**$ 52,500.00**	**$ 52,500.00**	**$ 52,500.00**	**$ 52,500.00**	**$ 52,500.00**
Building H&S Upgrades					
Miscellaneous	$ 3,000.00	$ 20,000.00	$ 35,000.00	$ 5,000.00	$ 25,000.00
Repairs/upgrades to HVAC System	$ 22,000.00	$ -	$ -	$ -	$ -
Upgrade to front counter		$ -	$ -	$ -	$ -
Replace flat roof	$ -	$ -	$ -	$ 65,000.00	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
Total	**$ 25,000.00**	**$ 20,000.00**	**$ 35,000.00**	**$ 70,000.00**	**$ 25,000.00**
Total Projects	**$1,274,500.00**	**$ 1,877,500.00** **($600,000.00)**	**$ 1,274,500.00**	**$ 1,274,500.00**	**$ 1,274,500.00**

QUESTION #13

Reference: Exhibit 2, Tab 3, Schedule 1, pages12, 20, 28, and 34 Exhibit 2, Tab 3, Schedule 1, page 2, Table 1

Preamble: Page 12 indicates that in 2006, NOTL spent $14,470 on computer hardware; page 20 of the evidence indicates that the comparable 2007 figure was $21,275, with the average expenditure being $17,873 per year for these two years.

For the 2008 Bridge year and the 2009 Test Year, expenditures on computer hardware are $15,000 and $10,000 respectively, for an average annual expenditure of $12,500 over these two years.

a) Given that the description of the expenditure on computer hardware is described as "Scheduled replacement/upgrade of workstation desktop units and associated equipment as part of the Asset Management Lifecycle of three to four years of active service," and given that NOTL's evidence states that it has 19 full time employees, please provide details of the actual hardware expenditures for 2006 and 2007, and forecasted for 2008 and 2009 (e.g., number of workstations replaced/upgraded each year).

Response

2006 actual costs were $14,470.00, including 4 desktop units and acquisition and installation of SCADA system. In 2007 actual costs were $21,275. Items included in actual costs are 1 desktop unit, 1 laptop unit, new Linux server unit to replace existing outdated model, back-up server, a ventilated server racking system, and services for the installation and commissioning of the equipment. 2008 forecasted costs as of October 2008 are $12,000, including 1 desktop unit, CAD system for one unit, Lotus Notes server purchase and installation, and back-up tapes for system servers. 2009 forecast includes 5 desktop units and 1 laptop unit.

QUESTION #15

Reference: Exhibit 2, Tab 3, Schedule 6, pages 1 and 2

Preamble: The Service Reliability Indices, SAIDI, SAIFI, and CAIDI spiked upwards in 2007. In addition, there appears to be an upward trend in these indices since 2003.

The text states that "in general, the three service reliability indices are adversely affected by cyclic severe inclement weather patterns. NOTL Hydro's annual analysis of the indices is continuously cognizant of years that are above and below average storm activity levels."

a) Please elaborate with respect to the recent trends in the indices and indicate how NOTL is planning to mitigate adverse movements in the indices.

Response
The purpose of our preamble was to point out the importance of weather patterns in affecting the yearly reliability indices. Short term increases in the indices do not necessarily reflect on the need for more effective maintenance programs or 'mitigation' plans as suggested. Graph 1 clearly indicates the reliability improvements that were realized as a result of adding a second transformer station (and three additional feeders) in 2003. The graph also indicates that our optimal year for indices was in 2006. Our system did not fall in to disrepair in one year (2007) as the graph may suggest. Our outage logs reflect numerous winter storm and lightning related outages in 2007 and 2008 that did not occur in 2006. In 2008, we invested $130,000 in improved protection and control components at our NOTL transformer Station which will provide a general system improvement for the future. Our aggressive annual capital plan continues to target the replacement of aging plant that is more susceptible to weather related problems.

QUESTION #15

Reference: Exhibit 2, Tab 4, Schedule 1, page 4

http://www.oeb.gov.on.ca/OEB/_Documents/EB-2004 0205/rpp_price_report_20081015.pdf

a) Please provide an update of the working capital calculation that reflects the most recent HOEP forecast of $50.16/MWh per the OEB's Regulated Price Plan Report (page 5) dated October 15, 2008.

Response
Table 1 at the foot of the referenced page is restated below with HOEP at $50.16:

Table 1 Working Capital Allowance Calculation by Account								
Description	2006 Actual	Allowance for Working Capital	2007 Actual	Allowance for Working Capital	2008 Bridge	Allowance for Working Capital	2009 Test	Allowance for Working Capital
Cost of Power								
4705-Power Purchased	10,499,346	1,574,902	10,606,705	1,591,006	11,485,736	1,722,860	9,585,965	1,437,895
4708-Charges-WMS	914,998	137,250	942,723	141,408	1,180,036	177,005	1,189,256	178,388
4710-Cost of Power Adjustments	55,830	8,375	85,462	12,819	71,000	10,650	35,500	5,325
4712-Charges-One-Time								
4714-Charges-NW	967,924	145,189	1,006,699	151,005	918,884	137,833	886,554	132,983
4716-Charges-CN	153,133	22,970	440,179	66,027	347,926	52,189	324,619	48,693
4730-Rural Rate Assistance Expense	0	0	0	0	0	0	0	0
5685-Independent Market Operator Fees and Penalties								
Sub-Total	**12,591,231**	**1,888,685**	**13,081,768**	**1,962,265**	**14,003,582**	**2,100,537**	**12,021,895**	**1,803,284**
WORKING CAPITAL ALLOWANCE TOTAL	**14,168,512**	**2,125,277**	**14,834,118**	**2,225,118**	**15,795,427**	**2,369,314**	**13,924,018**	**2,088,603**

QUESTION #16

Reference: Exhibit 4, Tab 2, Schedule 5, page 3

With respect to the Senior Management Bonus Plan:

a) Please indicate whether the amounts allocated to this plan are in revenue requirement which is to be escalated after the test year, b) Please provide the financial targets for the test year, c) Please provide the metrics used to assess the efficiency of planning and leadership, and d) Please provide the actual bonuses earned by senior management for 2006 and 2007.

Response to a)

The president is eligible for a bonus of up to 20% and the Operations Manager and Director of Corporate Services are eligible for a bonus of up to 10% of base salary premised on achieving an annual set of performance targets. The Board of Directors set the annual targets for the president and the president establishes the prerequisites for the senior managers. The targets are challenging but achievable so we have included the full bonus amounts in the current application. The 2009 amount is escalated by an inflationary value applied to the base salary multiplied by the bonus factor (10 or 20%).

Response to b)

The financial targets for the test year will only be established early in 2009. For reference, the 2008 financial target for the president is;

Financial Performance[1] 40%

Operate within current year (2008) budget. Meet or better the Net Income of $1,069,232 (less PILS adjustments and extraordinary costs) as approved in the budget.

Target - Ongoing - Financial Reports (YTD as at end of previous month) to be presented at monthly Board meetings. (First reports due at June meeting).

Develop realistic overall corporate budget for the next fiscal year (2009). Ensure that the forecast of revenue and expenses is simple and effective for ongoing monitoring and reporting of potential issues to the Board

Target - Preliminary - Capital - October Board Meeting

Operational - November Board Meeting

Final – December Board Meeting

Note 1: All criteria in this category must be met or bettered to be eligible for the bonus.

The 2008 financial target established for the Operations Manager and Director of Corporate Services is as follows;

Financial *(40%) – Operate within the current year budgets targets. Meet or exceed the net income target of $1,069,232*

Response to c)

The metrics used to assess the efficiency of planning and leadership are as follows;

President

Compliance[2] *20%*

Maintain a safe working environment. Establish a culture or "zero tolerance "for safety violations and communicate to all staff.

Target - Monitoring Report - August

Ensure the company complies with all laws and regulations and not cause or allow any practice, activity, decision or organizational circumstance that is unlawful, imprudent, or in violation of commonly accepted business and professional ethics.

Target - Ongoing (Monitoring Report - September)

Ensure adaptability for market changes and monitor and respond promptly to any issues emerging from those changes. Keep the Board aware of relevant trends, anticipated adverse media coverage, material internal and external changes.

Target - Ongoing

Ensure assets are protected, adequately maintained or not unnecessarily risked.

Target - Ongoing (Monitoring Report - October)

Represent our company with integrity and professionalism in all business dealings and in personal situations that may impact on the reputation of the company or your ability as President.

Target - Ongoing

Note 2: The first two criteria in this category must be met to be eligible for the bonus. Any of the remaining criteria not met will reduce the bonus amount by 5% each to a maximum of 20%.

Planning[3] *20%*

Assess the productivity of key NOTL Hydro Inc. line and office functions relative to appropriate LDC industry benchmarks, and identify areas requiring improvement.

Target - Preliminary Report (for year 2007) Upon release of data

Maintain the annual plan for both expenses and capital that delivers reliable electrical service to our customers. Meet plan goals and objectives.

Target - Capital Report - October
Operational Report - November

Continue to develop business plans to improve efficiency to meet or exceed OEB PBR and Service Quality (SQ) guidelines. This would include joint or shared services with other LDC's and/or the Town.

Target - Exception Reports Ongoing

Develop a plan to comply with provincial Smart Metering legislation and load control implementation that provides the most functional, efficient and low-cost system for our company.

Target – Report September

Assess human resource needs of organization to allow for sustained performance of the company and review annually with the Board. Ensure that at *least one senior staff member is familiar with Board and executive issues and procedures to allow for emergency succession.*

Target - Report at September Board meeting

Remain open to seek growth opportunities for the company. Any activity beyond the feasibility studies will require Board discussion and approval.

Target - Exception Reports Ongoing

Note 3: Any criteria in this category not met will reduce the bonus amount by 5% each to a maximum of 20%.

Leadership[4] 20%

Provide leadership to the staff and maintain commitment, effectiveness and motivation of the staff. Foster an environment to encourage "teambuilding" between managers and staff, and promote positive relations with staff. Maintain or increase productivity of staff. Ensure no undue staff turnover and no ongoing personnel complaints.

Target - Ongoing (Monitoring Report - November)

Provide leadership and direction to move the company toward the ultimate goal of a platinum award with E&USA

Target - Update Report - November

Ensure that employees and contractors understand their role in delivering efficient service to our customers. Establish fair and consistent practices in all our business procedures and not cause or allow conditions that are unfair or undignified.

Target - Ongoing

Effectively communicate relevant aspects of market requirements to staff, clients, stakeholders and shareholders.

Target - Advise Board of activities as appropriate

Identify and respond to client and community needs and actively promote positive relations with our community and other electrical utilities. Provide a strong voice through active participation in NEPA, OEB, IESO, EDA and industry functions or directly to the government in an effort to raise the profile of NOTL Hydro and smaller LDC's in general.

Target - Ongoing

Remain sensitive to political issues at the provincial and municipal levels and assess their impact on the utility.

Target - Ongoing

Note 4: Any criteria in this category not met will reduce the bonus amount by 5% each to a maximum of 20%.

Director of Corporate Services

INITIATIVE		TARGETTED RESULTS	TIMING
Corporate Safety	*With the Operations Manager, streamline and strengthen the processes, documentation and training for the health and safety program. Attend committee training*	• *Lotus Notes or equivalent application in place to support processes and documentation (see below)* • *Corporate services staff trained for:* o *WHMIS* o *Fire drill* o *Basic first aid and CPR*	• *Mid-year progress report. Target by year-end* • *By year-end*
Distribution Rates	*2008 EDR rates application to OEB.* *2009 Rebasing Rates to OEB*	*Applications submitted by due dates*	*Due January 26, 2007* *Due Year-end*
Corporate Information Framework	*Implement the hierarchical location data on system servers and end users for search engine capability*	• *Revise server directories to match map of existing electronic information and its location* • *Access to maps provided to all staff on their PCs* • *Outline of next steps to rationalize existing information to requirements.*	• *By end of July* • *By end of Sept* • *By year-end*
Disaster Recovery Planning	*Assist president and contract support with the development of disaster recovery plans for key disaster scenarios*	• *Implementation plan for off-site restoration of following key corporate services functions in the event of destruction of 8 Henegan by fire:* • *Customer billing and collection* • *Payroll* • *Payment of accounts* • *Corporate Services Staff trained*	• *By end of Nov* • *By year-end*
Audit Observations	*With COS assistance, ensure that any remaining issues identified in prior years' Hydro Inc. audits (up to 2007) are resolved before the 2008 audit.* *Prepare 'Financial instruments' requirements for completion of the 2007 audit*	• *The 2006 observations (based on Audit letter 2007 for details) moved to "resolved" category.* • *Per requirements presented by the auditor*	*By completion of 2007 audit (est. mid-April 2008)* *By end of audit period (mid April)*

Financial	*Reduce current billing collectables amount by 20% of January 1, 2008 level*	• *Complete development of new billing software tools to improve collection efficiency* • *Oversee preparation of written procedural directives for staff to follow in collection process*	• *Implement new software collection tools by end of April* • *Measure improvement at December 31, 2008.*
Business Process Improvement	*Monitor upcoming smart meter system revisions necessary for billing and finance* *Review and implement e-billing*	• *Liaise with MDM/R and COS to ensure future data exchange compatibility* • *Paperless bills to willing customers*	• *Progress report by October 31* • *By year-end*

Operations Manager

Other (20%) Meet external agency mandatory compliance and reporting requirements as they relate to Operations (e.g OEB Codes, ESA, E&USA, IESO, Ministry of Labour).

INDIVIDUAL TARGETS (40%)

INITIATIVE	*TARGET*	*TIMING*
Company Safety	• *Lead the safety program and joint Health and Safety Committee and promote our company in the community* • *Develop a data base to maintain and access safety-related information* • *Continue Preparations for E&USA Gold* • *Manage hazardous waste, environmental testing and WHIMIS requirements are met*	*Year-end* *October* *On-going* *On-going*
Metering	*Assist with preparations the development of a Smart Meter Plan in 2008 and oversee the completion of 12 interval meter installations*	*Year-end*
Inventory Maintenance	*Manage the inventory system to ensure efficient levels are maintained while average month-end total value averages a maximum of $450,000.*	*Year-end*
Conditions of Service	*Review and update Conditions of Service and submit to OEB for approval*	*June*
Resolve Long Term Load Transfers	*Coordinate LTLT schemes to maximize benefit to the company while meeting the requirements of the OEB. Complete Niagara Falls transfer*	*August*
ESA Audit	*Prepare for the annual 2008 ESA company audit as a means to reduce or eliminate issues of non-compliance.*	*May*

Process/Operating Efficiency	*Develop and provide president with viable suggestions and solutions to reduce operating costs or improve efficiencies within department. May include new technology* *Improve outage indices by 5% over previous year (major storms o/s interference*	*October* *Year-end*
Department Training	*Organize additional training for new employees, supervisor and key employees to maximize benefit to employees and company* *Foster and environment to promote teambuilding with staff and interdepartmentally*	*Year-end* *Review mid-year*

Response to d)

The bonus total paid to the senior management team (3 people) for the 2007 evaluation year was $31,631.

QUESTION 17

Reference: Exhibit 9, Tab 1, Schedule 1, page 7 a) What is NOTL's current status in terms of government authorization to proceed with smart meter acquisition and installation?

Response

NOTL Hydro has partnered with our NEPA neighbours to install AMI infrastructure per section #8 of Ontario Regulation 427/06 amended June 25, 2008 following the London Hydro RFP process.

Electricity Act, 1998
Loi de 1998 sur l'électricité

ONTARIO REGULATION 427/06

SMART METERS: DISCRETIONARY METERING ACTIVITY AND PROCUREMENT PRINCIPLES

Consolidation Period: *From June 25, 2008 to the e-Laws currency date.*

Last amendment: O. Reg. 235/08.

This Regulation is made in English only.

Definition

0.1 *In this Regulation,*

"smart meters" includes smart meters, metering equipment, systems and technology and any associated equipment, systems and technologies. O. Reg. 235/08, s. 1.

Authorized discretionary metering activity

1. *(1) The following activities are authorized discretionary metering activities for the purposes of section 53.18 of the Act:*

1. *Metering activities conducted pursuant to the distributor's Conservation and Demand Management Plan approved by a Board order referenced as RP - 2004 - 0203, including pursuant to a reallocation of funds within an approved Conservation and Demand Management Plan as authorized by the Board order approving the Conservation and Demand Management Plan or that is otherwise approved by the Board.*

2. If not otherwise authorized by this subsection, a distributor may utilize funds to conduct metering activities that are for the purpose of testing smart meter technology if,

i. the distributor has the prior approval of the Board, and

ii. the funds that are utilized were collected pursuant to the Board's approval to include capital and operating costs related to smart meters in distributors' revenue requirements for 2006, as set out in the Board's Generic Issues decision, dated March 21, 2006 and referenced as RP - 2005 - 0020, as is incorporated into each distributor's 2006 electricity distribution rate order provided by the Board pursuant to section 78 of the Ontario Energy Board Act, 1998.

3. Metering activities conducted by Enersource Corporation, Powerstream Inc., Hydro Ottawa Limited, Horizon Utilities Corporation, Toronto Hydro-Electric System Limited and Veridian Connections Inc. pursuant to the process initiated in the Request for Pre-Qualification for Advanced Metering Infrastructure Procurement and Installation issued by Enersource Corporation on behalf of itself and the other referenced utilities and dated May 2, 2006.

3.1 Metering activities conducted by a distributor listed in paragraph 3, if the smart meters were procured subsequent to the process referred to in paragraph 3.

4. Metering activities conducted by a distributor that has had its smart meters procured on its behalf by one or more of Enersource Corporation, Powerstream Inc., Hydro Ottawa Limited, Horizon Utilities Corporation, Toronto Hydro-Electric System Limited or Veridian Connections Inc. pursuant to the process referred to in paragraph 3.

5. Metering activities conducted pursuant to the Request for Proposal for Smart Metering Services issued by Hydro One Networks Inc. and dated March 4, 2005.

6. Metering activities conducted by a distributor that has had its smart meters procured on its behalf by Hydro One Networks Inc. pursuant to the process referred to in paragraph 5.

7. Metering activities conducted by distributors if the activities meet the following criteria:

i. the activities are for service areas identified as priority installations by Ontario Regulation 428/06 (Priority Installations) made under the Act, and

ii. smart meter deployment plans have been filed with the Minister by the distributor.

8. Metering activities conducted by a distributor that has procured its smart meters pursuant to and in compliance with the parameters and process established by the Request for Proposal for Advanced Metering Infrastructure (AMI) – Phase 1 Smartmeter Deployment dated August 14, 2007, together with any amendments to it, issued by London Hydro Inc. O. Reg. 427/06, s. 1 (1); O. Reg. 153/07, s. 1 (1); O. Reg. 235/08, s. 2 (1-4).

(2) The smart meters used in relation to activities authorized as discretionary metering activities in subsection (1) shall comply with the criteria and requirements adopted in Ontario Regulation 425/06 (Criteria and Requirements for Meters and Metering Equipment, Systems and Technology) made under the Act. O. Reg. 427/06, s. 1 (2); O. Reg. 153/07, s. 1 (2); O. Reg. 235/08, s. 2 (5).

(2.1) Despite subsection (2), the smart meters used in relation to activities authorized as discretionary metering activities in paragraph 1 of subsection (1) that were conducted before the day this subsection comes into force are not required to comply with the criteria and requirements adopted in Ontario Regulation 425/06 (Criteria and Requirements for Meters and Metering Equipment, Systems and Technology) made under the Act. O. Reg. 153/07, s. 1 (3); O. Reg. 235/08, s. 2 (6).

(3) Any procurement associated with the activities authorized as discretionary metering activities under subsection (1), other than activities referenced in paragraphs 1 and 2 of subsection (1), shall comply with the procurement requirements set out in section 2. O. Reg. 427/06, s. 1 (3); O. Reg. 153/07, s. 1 (4).

(4) The activities authorized as discretionary metering activities in subsection (1) are subject to the cost recovery requirements set out in Ontario Regulation 426/06 (Smart Meters: Cost Recovery) made under the Ontario Energy Board Act, 1998. O. Reg. 427/06, s. 1 (4).

Procurement

***2.** (1) When a distributor enters into a procurement process in relation to the smart metering initiative, the distributor shall ensure,*

(a) that the procurement process complies with the principles set out in subsection (2); and

(b) that any agreement entered into as a result of the procurement is economically prudent and cost effective, taking into consideration, but not limited to,

(i) all costs associated with the agreement, and

(ii) the costs of the agreement relative to any prior agreement entered into by the distributor for comparable acquisitions. O. Reg. 427/06, s. 2 (1); O. Reg. 235/08, s. 3 (1).

(2) Distributors shall ensure that a procurement process in relation to the smart metering initiative complies with the following principles:

1. *The procurement process, including the procedures used in the process and the selection criteria, must be fair, open and accessible to a range of interested bidders.*
2. *The procurement process must be competitive.*
3. *Conflicts of interest, both actual and potential, of bidders must be disclosed in the bidders' proposals and the process must ensure that,*
   1. *the selected bidder will not have a conflict of interest in respect of the deliverables under the agreement entered into as a result of the procurement, or*
   2. *the selected bidder will be required to comply with requirements established by the distributor to address an actual or potential conflict of interest.*
4. *There must be no unfair advantage in the procurement process. O. Reg. 427/06, s. 2 (2).*

(3) A distributor may only procure or utilize smart meters from an affiliate, if the affiliate is the selected bidder in a procurement process that satisfies the requirements of this section. O. Reg. 427/06, s. 2 (3); O. Reg. 235/08, s. 3 (2).

(4) The Minister or the Board may on notice require that a distributor provide to the Minister or the Board, as the case may be,

(a) information relating to the procurement or installation of smart meters including information concerning pricing, contractual arrangements, and status of installations; and

(b) information relating to a procurement, which information was obtained or developed during the procurement, including information concerning the selection of the successful bidder. O. Reg. 153/07, s. 2; O. Reg. 235/08, s. 3 (3).

(5) The notice in subsection (4),

(a) shall be in writing;

(b) shall set out a time frame in which the distributor must reply; and

(c) shall specify the information that the distributor must supply. O. Reg. 427/06, s. 2 (5).

APPENDIX I. CAR Filing

Ontario Energy Board

2006 COST ALLOCATION INFORMATION FILING

Sheet I1 Utility Information Sheet

Name of LDC:	Niagara-on-the-Lake Hydro Inc.		
License Number:	EB-2005-0395		
EDR 2006 EB Number:	EB-2005-0395	**Cost Allocation EB Number:**	EB-2006-0247 ⟸ drop-down menu
Date of Submission:	December 13, 2006	**Version:**	1.2

Contact Information

Name:	Philip Wormwell
Title:	Director of Corporate Services
Phone Number:	905 468 4235 ext 38
E-Mail Address:	pwormwell@notlhydro.com

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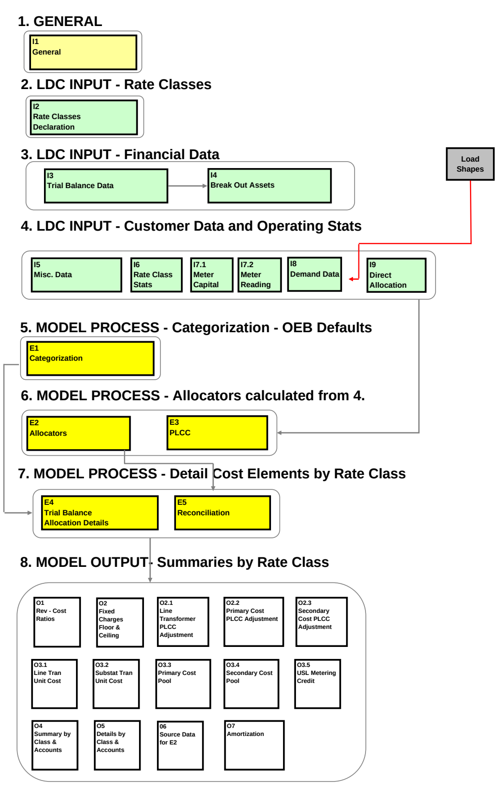
****Please Note: Colour Coding Legend ****

Input Cells	
Output Cells	
Exhibition	
Brought Forward	Brought Forward
Calculation	Calculation
Default Numbers	
Diagnostic	

Brief Description of Each Worksheet's Function

INPUTS	I1	Intro	Brief explanation of what the pages do.
	I2	LDC data and Classes	Enter LDC specific information and number of classes etc
	I3	TB Data	Balance from approved 2006 EDR Trial Balance
	I4	BO ASSETS	Break out assets into detail functions - bulk deliver, primary and secondary
	I5	Misc Data	Input for miscellaneous data where necessary - TBD
	I6	Customer Data	Input customer related data for generating customer allocators
	I7.1	Meter Capital	Input meter related data for calculating capital costs weighing factors
	I7.2	Meter Reading	Input meter related data for calculating meter reading weighing factors
	I8	Demand Data	Input demand allocators using load data and making LDC specific adjustments
	I9	Direct Allocation	
OUTPUTS	O1	Revenue to cost	Output showing revenue to cost ratios, inter class subsidy etc.
	O2	Fixed Charge	Output showing the range for the Basic Customer charge - TBD
	O2.1	Line Transformer PLCC Adjustment	
	O2.2	Primary Cost PLCC Adjustment	
	O2.3	Secondary Cost PLCC Adjustment	
	O3.1	Line Tran Unit Cost	
	O3.2	Substat Tran Unit Cost	
	O3.3	Primary Cost Pool	
	O3.4	Secondary Cost Pool	
	O3.5	USL Metering Credit	
	O4	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	
	O7	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 findings 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



2006 COST ALLOCATION INFORMATION FILING

Niagara-on-the-Lake Hydro Inc.

EB-2005-0395 EB-2006-0247

December 13, 2006

Sheet I2 Class Selection - Second Run - With USL as a class

Instructions:

Step 1: Pleae input your existing classes

Step 2: If this is your first run, select "First Run" in the drop-down menu below

Step 3: After all classes have been entered, Click the "Update" button in row E41

Click for Drop-Down Menu → **Second Run**

If desired, provide a summary of this run (40 characters max.): - With USL as a class

		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

Update

** Space available for additional information about this run

2006 COST ALLOCATION INFORMATION FILING

Niagara-on-the-Lake Hydro Inc.

EB-2005-0395 EB-2006-0247

December 13, 2006

Sheet I3 Trial Balance Data - Second Run - With USL as a class

Instructions:

Step 1: Copy 2006 EDR Trial Balance values (Sheet 2-4, Column P17 to P446) to Column D21 of this worksheet. Use the Edit -*Paste Special - Values* function.

Step 2: Enter the amounts needed to be reclassified to column F.

Step 3: Enter Target Net Income from approved EDR (Sheet 4-1, cell F23)

Step 4: Enter PILs from approved EDR (Sheet 4-2, cell E15)

Step 5: Enter Interest from approved EDR (Sheet 4-1, cell F21)

Step 6: Enter specific service charges offset from approved EDR (Sheet 5-5, cell D19)

Step 7: Enter Transformation Ownership Allowance Credit from approved EDR (Sheet ADJ 3, cell R120)

Step 8: Enter Low Voltage Wheeling Adjustment Credit from approved EDR (Sheet ADJ 3, cell F46)

Step 9: Enter Revenue Requirement from approved EDR (Sheet 5-1, cell F22)

Step 10: Enter Total Rate Base from approved EDR (Sheet 3-1, cell F21)

Step 11: Enter Directly Allocated amounts into column G.

		From this Sheet	Differences?
Approved Target Net Income ($)	$889,437		
Approved PILs ($)	$322,017		
Approved Interest ($)	$652,737		
Approved Specific Service Charges ($)	$97,579		
Approved Transformer Ownership Allowance ($)	$41,203		
Approved Low Voltage Wheeling Adjustment ($)	$29,450		
Approved Revenue Requirement ($)	$4,462,791		
Revenue Requirement to be Used in this model ($)	$4,474,543	**$4,474,543**	**Rev Req Matches**
Approved Rate Base ($)	$19,765,266		
Rate Base to be Used in this model ($)	$19,767,028	**$19,767,028**	**Rate Base Matches**

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts		Financial Statement (EDR Sheet 2.4, Column P)	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
1005	Cash		0				$0
1010	Cash Advances and Working Funds		0				$0
1020	Interest Special Deposits		0				$0
1030	Dividend Special Deposits		0				$0
1040	Other Special Deposits		0				$0
1060	Term Deposits		0				$0
1070	Current Investments		0				$0
1100	Customer Accounts Receivable		0				$0
1102	Accounts Receivable - Services		0				$0
1104	Accounts Receivable - Recoverable Work		0				$0
1105	Accounts Receivable - Merchandise, Jobbing, etc.		0				$0
1110	Other Accounts Receivable		0				$0
1120	Accrued Utility Revenues		0				$0
1130	Accumulated Provision for Uncollectible Accounts--Credit		0				$0
1140	Interest and Dividends Receivable		0				$0
1150	Rents Receivable		0				$0
1170	Notes Receivable		0				$0
1180	Prepayments		0				$0
1190	Miscellaneous Current and Accrued Assets		0				$0
1200	Accounts Receivable from Associated Companies		0				$0
1210	Notes Receivable from Associated Companies		0				$0
1305	Fuel Stock		0				$0
1330	Plant Materials and Operating Supplies		0				$0
1340	Merchandise		0				$0
1350	Other Materials and Supplies		0				$0
1405	Long Term Investments in Non-Associated Companies		0				$0
1408	Long Term Receivable - Street Lighting Transfer		0				$0
1410	Other Special or Collateral Funds		0				$0
1415	Sinking Funds		0				$0
1425	Unamortized Debt Expense		0				$0
1445	Unamortized Discount on Long-Term Debt--Debit		0				$0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses		0				$0
1460	Other Non-Current Assets		0				$0
1465	O.M.E.R.S. Past Service Costs		0				$0
1470	Past Service Costs - Employee Future Benefits		0				$0
1475	Past Service Costs - Other Pension Plans		0				$0
1480	Portfolio Investments - Associated Companies		0				$0
1485	Investment in Associated Companies - Significant Influence		0				$0
1490	Investment in Subsidiary Companies		0				$0
1505	Unrecovered Plant and Regulatory Study Costs		0				$0
1508	Other Regulatory Assets		0				$0
1510	Preliminary Survey and Investigation Charges		0				$0
1515	Emission Allowance Inventory		0				$0
1516	Emission Allowances Withheld		0				$0
1518	RCVARetail		0				$0
1520	Power Purchase Variance Account		0				$0
1525	Miscellaneous Deferred Debits		0				$0
1530	Deferred Losses from Disposition of Utility Plant		0				$0
1540	Unamortized Loss on Reacquired Debt		0				$0
1545	Development Charge Deposits/ Receivables		0				$0
1548	RCVASTR		0				$0
1560	Deferred Development Costs		0				$0
1562	Deferred Payments in Lieu of Taxes		0				$0
1563	Account 1563 - Deferred PILs Contra Account		0				$0
1565	Conservation and Demand Management Expenditures and Recoveries		*79,220*				$79,220

1570	Qualifying Transition Costs	0			$0
1571	Pre-market Opening Energy Variance	0			$0
1572	Extraordinary Event Costs	0			$0
1574	Deferred Rate Impact Amounts	0			$0
1580	RSVAWMS	0			$0
1582	RSVAONE-TIME	0			$0
1584	RSVANW	0			$0
1586	RSVACN	0			$0
1588	RSVAPOWER	0			$0
1590	Recovery of Regulatory Asset Balances	0			$0
1605	Electric Plant in Service - Control Account	0			$0
1606	Organization	0			$0
1608	Franchises and Consents	*0*			$0
1610	Miscellaneous Intangible Plant	0			$0
1615	Land	0			$0
1616	Land Rights	0			$0
1620	Buildings and Fixtures	0			$0
1630	Leasehold Improvements	0			$0
1635	Boiler Plant Equipment	0			$0
1640	Engines and Engine-Driven Generators	0			$0
1645	Turbogenerator Units	0			$0
1650	Reservoirs, Dams and Waterways	0			$0
1655	Water Wheels, Turbines and Generators	0			$0
1660	Roads, Railroads and Bridges	0			$0
1665	Fuel Holders, Producers and Accessories	0			$0
1670	Prime Movers	0			$0
1675	Generators	0			$0
1680	Accessory Electric Equipment	0			$0
1685	Miscellaneous Power Plant Equipment	0			$0
1705	Land	0			$0
1706	Land Rights	0			$0
1708	Buildings and Fixtures	0			$0
1710	Leasehold Improvements	0			$0
1715	Station Equipment	0			$0
1720	Towers and Fixtures	0			$0
1725	Poles and Fixtures	0			$0
1730	Overhead Conductors and Devices	0			$0
1735	Underground Conduit	0			$0
1740	Underground Conductors and Devices	0			$0
1745	Roads and Trails	0			$0
1805	Land	*198,798*			$198,798
1806	Land Rights	*0*			$0
1808	Buildings and Fixtures	*0*			$0
1810	Leasehold Improvements	*0*			$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	*3,772,989*			$3,772,989
1820	Distribution Station Equipment - Normally Primary below 50 kV	*263,416*			$263,416
1825	Storage Battery Equipment	*0*			$0
1830	Poles, Towers and Fixtures	*3,783,277*			$3,783,277
1835	Overhead Conductors and Devices	*4,867,178*			$4,867,178
1840	Underground Conduit	*2,875,314*			$2,875,314
1845	Underground Conductors and Devices	*6,173,558*			$6,173,558
1850	Line Transformers	*5,435,678*			$5,435,678
1855	Services	*1,026,410*			$1,026,410
1860	Meters	*910,741*			$910,741
1865	Other Installations on Customer's Premises	0			$0
1870	Leased Property on Customer Premises	0			$0
1875	Street Lighting and Signal Systems	0			$0
1905	Land	*49,000*			$49,000
1906	Land Rights	*0*			$0
1908	Buildings and Fixtures	*845,593*			$845,593
1910	Leasehold Improvements	*0*			$0
1915	Office Furniture and Equipment	*134,769*			$134,769
1920	Computer Equipment - Hardware	*233,324*			$233,324
1925	Computer Software	*501,482*			$501,482
1930	Transportation Equipment	*1,004,612*			$1,004,612
1935	Stores Equipment	*14,235*			$14,235
1940	Tools, Shop and Garage Equipment	*342,079*			$342,079
1945	Measurement and Testing Equipment	*0*			$0
1950	Power Operated Equipment	*0*			$0
1955	Communication Equipment	*14,428*			$14,428
1960	Miscellaneous Equipment	*0*			$0
1965	Water Heater Rental Units	0			$0
1970	Load Management Controls - Customer Premises	*0*			$0
1975	Load Management Controls - Utility Premises	*0*			$0
1980	System Supervisory Equipment	*159,922*			$159,922
1985	Sentinel Lighting Rental Units	0			$0
1990	Other Tangible Property	*0*			$0
1995	Contributions and Grants - Credit	*-2,802,684*			($2,802,684)
2005	Property Under Capital Leases	*0*			$0
2010	Electric Plant Purchased or Sold	*0*			$0
2020	Experimental Electric Plant Unclassified	0			$0
2030	Electric Plant and Equipment Leased to Others	0			$0
2040	Electric Plant Held for Future Use	0			$0
2050	Completed Construction Not Classified--Electric	*0*			$0
2055	Construction Work in Progress--Electric	0			$0
2060	Electric Plant Acquisition Adjustment	0			$0
2065	Other Electric Plant Adjustment	0			$0
2070	Other Utility Plant	0			$0
2075	Non-Utility Property Owned or Under Capital Leases	0			$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	*-12,128,651*			($12,128,651)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	*0*			$0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0			$0
2160	Accumulated Amortization of Other Utility Plant	0			$0
2180	Accumulated Amortization of Non-Utility Property	0			$0
2205	Accounts Payable	0			$0
2208	Customer Credit Balances	0			$0
2210	Current Portion of Customer Deposits	0			$0
2215	Dividends Declared	0			$0
2220	Miscellaneous Current and Accrued Liabilities	0			$0
2225	Notes and Loans Payable	0			$0
2240	Accounts Payable to Associated Companies	0			$0
2242	Notes Payable to Associated Companies	0			$0
2250	Debt Retirement Charges(DRC) Payable	0			$0
2252	Transmission Charges Payable	0			$0
2254	Electrical Safety Authority Fees Payable	0			$0
2256	Independent Market Operator Fees and Penalties Payable	0			$0
2260	Current Portion of Long Term Debt	0			$0
2262	Ontario Hydro Debt - Current Portion	0			$0
2264	Pensions and Employee Benefits - Current Portion	0			$0
2268	Accrued Interest on Long Term Debt	0			$0
2270	Matured Long Term Debt	0			$0
2272	Matured Interest on Long Term Debt	0			$0
2285	Obligations Under Capital Leases--Current	0			$0
2290	Commodity Taxes	0			$0
2292	Payroll Deductions / Expenses Payable	0			$0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0			$0

2296	Future Income Taxes - Current	0			$0
2305	Accumulated Provision for Injuries and Damages	0			$0
2306	Employee Future Benefits	0			$0
2308	Other Pensions - Past Service Liability	0			$0
2310	Vested Sick Leave Liability	0			$0
2315	Accumulated Provision for Rate Refunds	0			$0
2320	Other Miscellaneous Non-Current Liabilities	0			$0
2325	Obligations Under Capital Lease--Non-Current	0			$0
2330	Development Charge Fund	0			$0
2335	Long Term Customer Deposits	0			$0
2340	Collateral Funds Liability	0			$0
2345	Unamortized Premium on Long Term Debt	0			$0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	0			$0
2350	Future Income Tax - Non-Current	0			$0
2405	Other Regulatory Liabilities	0			$0
2410	Deferred Gains from Disposition of Utility Plant	0			$0
2415	Unamortized Gain on Reacquired Debt	0			$0
2425	Other Deferred Credits	0			$0
2435	Accrued Rate-Payer Benefit	0			$0
2505	Debentures Outstanding - Long Term Portion	0			$0
2510	Debenture Advances	0			$0
2515	Reacquired Bonds	0			$0
2520	Other Long Term Debt	0			$0
2525	Term Bank Loans - Long Term Portion	0			$0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0			$0
2550	Advances from Associated Companies	0			$0
3005	Common Shares Issued	0			$0
3008	Preference Shares Issued	0			$0
3010	Contributed Surplus	0			$0
3020	Donations Received	0			$0
3022	Development Charges Transferred to Equity	0			$0
3026	Capital Stock Held in Treasury	0			$0
3030	Miscellaneous Paid-In Capital	0			$0
3035	Installments Received on Capital Stock	0			$0
3040	Appropriated Retained Earnings	0			$0
3045	Unappropriated Retained Earnings	0			$0
3046	Balance Transferred From Income	0	$0	$0	($889,437)
3047	Appropriations of Retained Earnings - Current Period	0			$0
3048	Dividends Payable-Preference Shares	0			$0
3049	Dividends Payable-Common Shares	0			$0
3055	Adjustment to Retained Earnings	0			$0
3065	Unappropriated Undistributed Subsidiary Earnings	0			$0
4006	Residential Energy Sales	-3,071,417			($3,071,417)
4010	Commercial Energy Sales	0			$0
4015	Industrial Energy Sales	0			$0
4020	Energy Sales to Large Users	0			$0
4025	Street Lighting Energy Sales	-48,828			($48,828)
4030	Sentinel Lighting Energy Sales	-10,218			($10,218)
4035	General Energy Sales	-5,131,612			($5,131,612)
4040	Other Energy Sales to Public Authorities	0			$0
4045	Energy Sales to Railroads and Railways	0			$0
4050	Revenue Adjustment	-46,281			($46,281)
4055	Energy Sales for Resale	-675,124			($675,124)
4060	Interdepartmental Energy Sales	0			$0
4062	Billed WMS	-1,100,855			($1,100,855)
4064	Billed-One-Time	0			$0
4066	Billed NW	-967,298			($967,298)
4068	Billed CN	-449,535			($449,535)
4080	Distribution Services Revenue	-3,046,487	$1,242,846		($4,289,333)
4082	Retail Services Revenues	-1,714			($1,714)
4084	Service Transaction Requests (STR) Revenues	-68			($68)
4090	Electric Services Incidental to Energy Sales	-26,103			($26,103)
4105	Transmission Charges Revenue	0			$0
4110	Transmission Services Revenue	0			$0
4205	Interdepartmental Rents	0			$0
4210	Rent from Electric Property	-1,632			($1,632)
4215	Other Utility Operating Income	0			$0
4220	Other Electric Revenues	0			$0
4225	Late Payment Charges	-7,130			($7,130)
4230	Sales of Water and Water Power	-48,209			($48,209)
4235	Miscellaneous Service Revenues	-19,034	$19,034		($97,579)
4240	Provision for Rate Refunds	0			$0
4245	Government Assistance Directly Credited to Income	0			$0
4305	Regulatory Debits	0			$0
4310	Regulatory Credits	0			$0
4315	Revenues from Electric Plant Leased to Others	0			$0
4320	Expenses of Electric Plant Leased to Others	0			$0
4325	Revenues from Merchandise, Jobbing, Etc.	-46,506			($46,506)
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0			$0
4335	Profits and Losses from Financial Instrument Hedges	0			$0
4340	Profits and Losses from Financial Instrument Investments	0			$0
4345	Gains from Disposition of Future Use Utility Plant	0			$0
4350	Losses from Disposition of Future Use Utility Plant	0			$0
4355	Gain on Disposition of Utility and Other Property	0			$0
4360	Loss on Disposition of Utility and Other Property	18,635			$18,635
4365	Gains from Disposition of Allowances for Emission	0			$0
4370	Losses from Disposition of Allowances for Emission	0			$0
4375	Revenues from Non-Utility Operations	0			$0
4380	Expenses of Non-Utility Operations	0			$0
4385	Non-Utility Rental Income	0			$0
4390	Miscellaneous Non-Operating Income	-8,707			($8,707)
4395	Rate-Payer Benefit Including Interest	0			$0
4398	Foreign Exchange Gains and Losses, Including Amortization	0			$0
4405	Interest and Dividend Income	-14,409			($14,409)
4415	Equity in Earnings of Subsidiary Companies	0			$0
4505	Operation Supervision and Engineering	0			$0
4510	Fuel	0			$0
4515	Steam Expense	0			$0
4520	Steam From Other Sources	0			$0
4525	Steam Transferred--Credit	0			$0
4530	Electric Expense	0			$0
4535	Water For Power	0			$0
4540	Water Power Taxes	0			$0
4545	Hydraulic Expenses	0			$0
4550	Generation Expense	0			$0
4555	Miscellaneous Power Generation Expenses	0			$0
4560	Rents	0			$0
4565	Allowances for Emissions	0			$0
4605	Maintenance Supervision and Engineering	0			$0
4610	Maintenance of Structures	0			$0
4615	Maintenance of Boiler Plant	0			$0
4620	Maintenance of Electric Plant	0			$0
4625	Maintenance of Reservoirs, Dams and Waterways	0			$0
4630	Maintenance of Water Wheels, Turbines and Generators	0			$0
4635	Maintenance of Generating and Electric Plant	0			$0
4640	Maintenance of Miscellaneous Power Generation Plant	0			$0
4705	Power Purchased	8,878,581			$8,878,581

4708	Charges-WMS	1,101,035		$1,101,035
4710	Cost of Power Adjustments	399,508		$399,508
4712	Charges-One-Time	0		$0
4714	Charges-NW	963,298		$963,298
4715	System Control and Load Dispatching	0		$0
4716	Charges-CN	548,029		$548,029
4720	Other Expenses	0		$0
4725	Competition Transition Expense	0		$0
4730	Rural Rate Assistance Expense	0		$0
4805	Operation Supervision and Engineering	0		$0
4810	Load Dispatching	0		$0
4815	Station Buildings and Fixtures Expenses	0		$0
4820	Transformer Station Equipment - Operating Labour	0		$0
4825	Transformer Station Equipment - Operating Supplies an Expense	0		$0
4830	Overhead Line Expenses	0		$0
4835	Underground Line Expenses	0		$0
4840	Transmission of Electricity by Others	0		$0
4845	Miscellaneous Transmission Expense	0		$0
4850	Rents	0		$0
4905	Maintenance Supervision and Engineering	0		$0
4910	Maintenance of Transformer Station Buildings and Fixtures	0		$0
4916	Maintenance of Transformer Station Equipment	0		$0
4930	Maintenance of Towers, Poles and Fixtures	0		$0
4935	Maintenance of Overhead Conductors and Devices	0		$0
4940	Maintenance of Overhead Lines - Right of Way	0		$0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0		$0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0		$0
4960	Maintenance of Underground Lines	0		$0
4965	Maintenance of Miscellaneous Transmission Plant	0		$0
5005	Operation Supervision and Engineering	44,301		$44,301
5010	Load Dispatching	7,057		$7,057
5012	Station Buildings and Fixtures Expense	0		$0
5014	Transformer Station Equipment - Operation Labour	7,207		$7,207
5015	Transformer Station Equipment - Operation Supplies an Expenses	29,957		$29,957
5016	Distribution Station Equipment - Operation Labour	705		$705
5017	Distribution Station Equipment - Operation Supplies and Expenses	0		$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	19,626		$19,626
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	24,489		$24,489
5030	Overhead Subtransmission Feeders - Operation	0		$0
5035	Overhead Distribution Transformers- Operation	1,454	$1,717	$3,171
5040	Underground Distribution Lines and Feeders - Operation Labour	20,354		$20,354
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	39,343		$39,343
5050	Underground Subtransmission Feeders - Operation	0		$0
5055	Underground Distribution Transformers - Operation	2,918	$3,446	$6,365
5060	Street Lighting and Signal System Expense	0		$0
5065	Meter Expense	48,842		$48,842
5070	Customer Premises - Operation Labour	8,177		$8,177
5075	Customer Premises - Materials and Expenses	1,698		$1,698
5085	Miscellaneous Distribution Expense	49,195		$49,195
5090	Underground Distribution Lines and Feeders - Rental Paid	18,059		$18,059
5095	Overhead Distribution Lines and Feeders - Rental Paid	0		$0
5096	Other Rent	0		$0
5105	Maintenance Supervision and Engineering	31,414		$31,414
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0		$0
5112	Maintenance of Transformer Station Equipment	3,886		$3,886
5114	Maintenance of Distribution Station Equipment	15,044		$15,044
5120	Maintenance of Poles, Towers and Fixtures	18,937		$18,937
5125	Maintenance of Overhead Conductors and Devices	63,584		$63,584
5130	Maintenance of Overhead Services	12,466		$12,466
5135	Overhead Distribution Lines and Feeders - Right of Way	88,259		$88,259
5145	Maintenance of Underground Conduit	47		$47
5150	Maintenance of Underground Conductors and Devices	21,526		$21,526
5155	Maintenance of Underground Services	14,450		$14,450
5160	Maintenance of Line Transformers	30,518	$36,039	$66,557
5165	Maintenance of Street Lighting and Signal Systems	0		$0
5170	Sentinel Lights - Labour	0		$0
5172	Sentinel Lights - Materials and Expenses	0		$0
5175	Maintenance of Meters	4,279		$4,279
5178	Customer Installations Expenses- Leased Property	0		$0
5185	Water Heater Rentals - Labour	0		$0
5186	Water Heater Rentals - Materials and Expenses	0		$0
5190	Water Heater Controls - Labour	0		$0
5192	Water Heater Controls - Materials and Expenses	0		$0
5195	Maintenance of Other Installations on Customer Premises	0		$0
5205	Purchase of Transmission and System Services	0		$0
5210	Transmission Charges	0		$0
5215	Transmission Charges Recovered	0		$0
5305	Supervision	13,407		$13,407
5310	Meter Reading Expense	32,437		$32,437
5315	Customer Billing	151,276		$151,276
5320	Collecting	47,435		$47,435
5325	Collecting- Cash Over and Short	-7		($7)
5330	Collection Charges	0		$0
5335	Bad Debt Expense	26,313		$26,313
5340	Miscellaneous Customer Accounts Expenses	0		$0
5405	Supervision	0		$0
5410	Community Relations - Sundry	0		$0
5415	Energy Conservation	0		$0
5420	Community Safety Program	0		$0
5425	Miscellaneous Customer Service and Informational Expenses	713		$713
5505	Supervision	0		$0
5510	Demonstrating and Selling Expense	0		$0
5515	Advertising Expense	0		$0
5520	Miscellaneous Sales Expense	0		$0
5605	Executive Salaries and Expenses	51,844		$51,844
5610	Management Salaries and Expenses	76,362		$76,362
5615	General Administrative Salaries and Expenses	82,979		$82,979
5620	Office Supplies and Expenses	40,445		$40,445
5625	Administrative Expense Transferred Credit	0		$0
5630	Outside Services Employed	25,070		$25,070
5635	Property Insurance	22,600		$22,600
5640	Injuries and Damages	29,921		$29,921
5645	Employee Pensions and Benefits	78,275		$78,275
5650	Franchise Requirements	0		$0
5655	Regulatory Expenses	29,321		$29,321

5660	General Advertising Expenses	7,843			$7,843
5665	Miscellaneous General Expenses	81,141	($29,450)		$51,691
5670	Rent	0			$0
5675	Maintenance of General Plant	59,325			$59,325
5680	Electrical Safety Authority Fees	0			$0
5685	Independent Market Operator Fees and Penalties	0			$0
5705	Amortization Expense - Property, Plant, and Equipment	1,085,204			$1,085,204
5710	Amortization of Limited Term Electric Plant	0			$0
5715	Amortization of Intangibles and Other Electric Plant	0			$0
5720	Amortization of Electric Plant Acquisition Adjustments	0			$0
5725	Miscellaneous Amortization	0			$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0			$0
5735	Amortization of Deferred Development Costs	0			$0
5740	Amortization of Deferred Charges	0			$0
6005	Interest on Long Term Debt	0	$0	$0	$652,737
6010	Amortization of Debt Discount and Expense	0			$0
6015	Amortization of Premium on Debt Credit	0			$0
6020	Amortization of Loss on Reacquired Debt	0			$0
6025	Amortization of Gain on Reacquired Debt--Credit	0			$0
6030	Interest on Debt to Associated Companies	0			$0
6035	Other Interest Expense	0			$0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0			$0
6042	Allowance For Other Funds Used During Construction	0			$0
6045	Interest Expense on Capital Lease Obligations	0			$0
6105	Taxes Other Than Income Taxes	28,903			$28,903
6110	Income Taxes	37,500	($37,500)	$0	$322,017
6115	Provision for Future Income Taxes	0			$0
6205	Donations	0			$0
6210	Life Insurance	0			$0
6215	Penalties	0			$0
6225	Other Deductions	0			$0
6305	Extraordinary Income	0			$0
6310	Extraordinary Deductions	0			$0
6315	Income Taxes, Extraordinary Items	0			$0
6405	Discontinues Operations - Income/ Gains	0			$0
6410	Discontinued Operations - Deductions/ Losses	0			$0
6415	Income Taxes, Discontinued Operations	0			$0

$0

Reclassification Equals to Zero. O.K. to Proceed.

Asset Accounts Directly Allocated	$0
Income Statement Accounts Directly Allocated	$0

Grouped Accounts as per 2006 EDR	Financial Statement (EDR Sheet 2.4, Column P	Reclassified Balance
Land and Buildings	$247,798	$247,798
TS Primary Above 50	$3,772,989	$3,772,989
DS	$263,416	$263,416
Poles, Wires	$17,699,327	$17,699,327
Line Transformers	$5,435,678	$5,435,678
Services and Meters	$1,937,151	$1,937,151
General Plant	$845,593	$845,593
Equipment	$1,510,124	$1,510,124
IT Assets	$734,806	$734,806
CDM Expenditures and Recoveries	$79,220	$79,220
Other Distribution Assets	$159,922	$159,922
Contributions and Grants	($2,802,684)	($2,802,684)
Accumulated Amortization	($12,128,651)	($12,128,651)
Non-Distribution Asset	$0	$0
Unclassified Asset	$0	$0
Liability	$0	$0
Equity	$0	($889,437)
Sales of Electricity	($11,501,168)	($11,501,168)
Distribution Services Revenue	($3,046,487)	($4,289,333)
Late Payment Charges	($7,130)	($7,130)
Specific Service Charges	($19,034)	($97,579)
Other Distribution Revenue	($29,516)	($29,516)
Other Revenue - Unclassified	($48,209)	($48,209)
Other Income & Deductions	($50,986)	($50,986)
Power Supply Expenses (Working Capital)	$11,890,451	$11,890,451
Other Power Supply Expenses	$0	$0
Operation (Working Capital)	$323,382	$328,545
Maintenance (Working Capital)	$304,410	$340,449
Billing and Collection (Working Capital)	$244,549	$244,549
Community Relations (Working Capital)	$713	$713
Community Relations - CDM (Working Capital)	$0	$0
Administrative and General Expenses (Working Capital)	$554,684	$525,234
Insurance Expense (Working Capital)	$22,600	$22,600
Bad Debt Expense (Working Capital)	$26,313	$26,313
Advertising Expenses	$7,843	$7,843
Charitable Contributions	$0	$0
Amortization of Assets	$1,085,204	$1,085,204
Other Amortization - Unclassified	$0	$0
Interest Expense - Unclassifed	$0	$652,737
Income Tax Expense - Unclassified	$37,500	$322,017
Other Distribution Expenses	$28,903	$28,903
Non-Distribution Expenses	$0	$0
Unclassified Expenses	$0	$0
Total	$17,578,711	$16,316,889

2006 COST ALLOCATION INFORMATION FILING

Niagara-on-the-Lake Hydro Inc.

EB-2005-0395 EB-2006-0247

December 13, 2006

Sheet I4 Break Out Worksheet - Second Run - With USL as a class

Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.
*****Please see Handbook for detailed instructions*****

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12	$17,754,689

RATE BASE 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
1565	Conservation and Demand Management	$79,220		-	79,220					79,220	$5,453			
1805	Land	$198,798		($198,798)	-									
1805-1	Land Station >50 kV		96.90%	$192,635	192,635					192,635				
1805-2	Land Station <50 kV		3.10%	$6,163	6,163					6,163				
1806	Land Rights	$0		$0	-									
1806-1	Land Rights Station >50 kV			$0	-					-				
1806-2	Land Rights Station <50 kV		100.00%	$0	-					-				
1808	Buildings and Fixtures	$0		$0	-									
1808-1	Buildings and Fixtures > 50 kV			$0	-					-				
1808-2	Buildings and Fixtures < 50 KV		100.00%	$0	-					-				
1810	Leasehold Improvements	$0		$0	-									
1810-1	Leasehold Improvements >50 kV			$0	-					-				
1810-2	Leasehold Improvements <50 kV		100.00%	$0	-					-				
1815	Transformer Station Equipment - Normally Primary above 50 kV	$3,772,989		$0	3,772,989	$0	$0	$ (67,730)		3,705,258	$121,090			
1820	Distribution Station Equipment - Normally Primary below 50 kV	$263,416		($263,416)	-					-				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			$0	-					-				
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)		100.00%	$263,416	263,416			$ (166,833)		96,583	$5,902			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		0.00%	$0	-					-				
1825	Storage Battery Equipment	$0		$0	-									
1825-1	Storage Battery Equipment > 50 kV			$0	-					-				
1825-2	Storage Battery Equipment <50 kV		100.00%	$0	-					-				
1830	Poles, Towers and Fixtures	$3,783,277		($3,783,277)	-									
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			$0	-					-				
1830-4	Poles, Towers and Fixtures - Primary		74.70%	$2,826,146	2,826,146	($71,883)	$7,649	$ (1,494,620)		1,267,292	$68,996			
1830-5	Poles, Towers and Fixtures - Secondary		25.30%	$957,131	957,131	($24,345)	$2,591	$ (506,183)		429,194	$23,367			
1835	Overhead Conductors and Devices	$4,867,178		($4,867,178)	-									
1835-3	Overhead Conductors and Devices Subtransmission Bulk Delivery			$0	-					-				
1835-4	Overhead Conductors and Devices Primary		42.87%	$2,086,496	2,086,496	($53,070)	$5,647	$ (1,047,080)		991,994	$72,299			
1835-5	Overhead Conductors and Devices Secondary		57.13%	$2,780,682	2,780,682	- 70,727	$7,526	$ (1,395,447)		1,322,034	$96,353			
1840	Underground Conduit	$2,875,314		($2,875,314)	-									
1840-3	Underground Conduit - Bulk Delivery			$0	-					-				
1840-4	Underground Conduit - Primary		42.20%	$1,213,376	1,213,376	($211,658)	$24,793	$ (425,129)		601,383	$39,183			
1840-5	Underground Conduit - Secondary		57.80%	$1,661,938	1,661,938	($289,904)	$33,959	$ (582,291)		823,703	$53,669			
1845	Underground Conductors and Devices	$6,173,558		($6,173,558)	-									
1845-3	Underground Conductors and Devices - Bulk Delivery			$0	-					-				
1845-4	Underground Conductors and Devices - Primary		56.20%	$3,469,431	3,469,431	($605,198)	$70,892	$ (1,235,608)		1,699,518	$111,930			
1845-5	Underground Conductors and Devices - Secondary		43.80%	$2,704,127	2,704,127	- 471,700	$55,255	$ (963,051)		1,324,630	$87,240			
1850	Line Transformers	$5,435,678		$0	5,435,678	($827,719)	$89,442	$ (2,190,525)		2,506,876	$177,105			
1855	Services	$1,026,410		$0	1,026,410	($147,934)	$17,272	$ (103,868)		791,880	$35,180			
1860	Meters	$910,741		$0	910,741	($5,826)	$207	$ (473,762)		431,360	$31,023			
	Total	**$29,386,579**		**$0**	**$29,386,579**	**($2,779,962)**	**$315,234**	**($10,652,127)**	**$0**	**16,269,723**	**$928,789**	**$0**	**$0**	**$0**
	SUB TOTAL from I3	**$29,386,579**		**Breakout does not match Total**										

5705	5710	5715	5720

2006 COST ALLOCATION INFORMATION FILING

Niagara-on-the-Lake Hydro Inc.

EB-2005-0395 EB-2006-0247

December 13, 2006

Sheet I4 Break Out Worksheet - Second Run - With USL as a class

Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.
*****Please see Handbook for detailed instructions*****

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12	$17,754,689

RATE BASE AND DISTRIBUTION ASSETS

Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	BALANCE SHEET ITEMS: 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	EXPENSE ITEMS: 5705 Amortization Expense - Property, Plant, and Equipment	5710 Amortization of Limited Term Electric Plant	5715 Amortization of Intangibles and Other Electric Plant	5720 Amortization of Electric Plant Acquisition Adjustments
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	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
1905	Land	$49,000			49,000					$ 49,000				
1906	Land Rights	$0			-					$ -				
1908	Buildings and Fixtures	$845,593			845,593	($13,000)	$1,170	$ (234,489)		$ 599,274	$14,292			
1910	Leasehold Improvements	$0			-					$ -				
1915	Office Furniture and Equipment	$134,769			134,769			$ (118,070)		$ 16,699	3,699			
1920	Computer Equipment - Hardware	$233,324			233,324			$ (185,042)		$ 48,282	18,537			
1925	Computer Software	$501,482			501,482			$ (232,596)		$ 268,886	84,973			
1930	Transportation Equipment	$1,004,612			1,004,612	($9,722)	$4,722	$ (762,356)		$ 237,255	- 1,085			
1935	Stores Equipment	$14,235			14,235			$ (12,720)		$ 1,515	-			
1940	Tools, Shop and Garage Equipment	$342,079			342,079			$ (178,807)		$ 163,272	25,290			
1945	Measurement and Testing Equipment	$0			-					$ -				
1950	Power Operated Equipment	$0			-					$ -				
1955	Communication Equipment	$14,428			14,428			$ (14,242)		$ 186	35			
1960	Miscellaneous Equipment	$0			-					$ -				
1970	Load Management Controls - Customer Premises	$0			-					$ -				
1975	Load Management Controls - Utility Premises	$0			-					$ -				
1980	System Supervisory Equipment	$159,922			159,922			$ (59,327)		$ 100,596	10,674			
1990	Other Tangible Property	$0			-					$ -				
2005	Property Under Capital Leases	$0			-					$ -				
2010	Electric Plant Purchased or Sold	$0			-					$ -				
	Total	$3,299,445		$0	$3,299,445	($22,722)	$5,892	($1,797,650)	$0	$1,484,965	$156,415	$0	$0	$0
	SUB TOTAL from I3	$3,299,445												
	I3 Directly Allocatec	$0												
	Grand Tota	$32,686,024		$0	$32,686,024	($2,802,684)	$321,126	($12,449,777)	$0	$17,754,689	$1,085,204	$0	$0	$0

To be Prorated

1995	Contributed Capital - 1995	($2,802,684)		$2,802,684	Balanced			
2105	Accumulated Depreciation - 2105	($12,128,651)				$12,128,651	Balanced	
2120	Accumulated Depreciation - 2120	$0					$0	Balanced
	Total	($14,931,335)						
	Net Assets	$17,754,689	Net Fixed Assets Match EDR					

Amortization Expenses

5705	Amortization Expense - Property, Plant, and Equipment	$1,085,204	($1,085,204)	Balanced				
5710	Amortization of Limited Term Electric Plant	$0		$0	Balanced			
5715	Amortization of Intangibles and Other Electric Plant	$0			$0	Balanced		
5720	Amortization of Electric Plant Acquisition Adjustments	$0				$0	Balanced	
	Total Amortization Expense	$1,085,204						

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Sheet I5 Miscellaneous Data Worksheet - Second Run - With USL as a class

kMs of Roads in Service Area Where Distribution Lines Exist	326
Deemed Equity Component of Rate Base (%)	50%

Instructions (Cont'd):

Step 3: Insert Approved Monthly Service Charge (Please refer to Approved EDR Sheet 8-5 column W)

Step 4: Insert Smart Meter Adder Included in Approved Monthly Service Charge (Please refer to Approved EDR Sheet 8-5 column T)

	1	2	3	7	8	9
	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Step 3	17.58	39.83	460.52	1.09	2.90	39.59
Step 4	0.24	0.24	0.24			

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Sheet I6 Customer Data Worksheet - Second Run - With USL as a class

Total kWhs	173,499,794
Total kWs	208,357
Total Approved Distribution Revenue ($)	$4,289,333

			1	2	3	7	8	9
	ID	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**
Billing Data								
kWh from approved EDR model, Sheet 7-1, Col M	**CEN**	173,499,794	63,617,729	35,735,420	72,785,865	860,329	155,150	345,301
kW from approved EDR model, Sheet 7-1, Col S	**CDEM**	208,357			205,820	2,176	362	
kW, included in CDEM, from customers with line transformer allowance from approved EDR model, Sheet 6-3, Col P		68,671			68,671			
Optional - 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**	173,499,794	63,617,729	35,735,420	72,785,865	860,329	155,150	345,301
kWh - 30 year weather normalized amount		172,298,198	57,139,833	33,801,570	79,936,768	923,866	155,198	340,961
Approved Distribution Rev from approved EDR, Sheet 7-1, Col AK + Sheet 7-3 Col H	**CREV**	$4,289,333	$1,996,674	$1,004,372	$1,236,741	$30,285	$5,750	$15,511
Bad Debt 3 Year Historical Average from Approved EDR Model	**BDHA**	$23,963	$8,588	$14,120	$1,255	$0	$0	$0
Late Payment 3 Year Historical Average	**LPHA**	$22,674	$13,604	$6,802	$2,268	$0	$0	$0
Weighting Factor - Services			1.0	2.0	10.0	1.0	1.0	1.0
Weighting Factor - Billings			1.0	2.0	7.0	1.0	0.1	5.0
Number of Bills	**CNB**	87,744	70,824	14,796	1,176	60	600	288
Number of Connections (Unmetered)	**CCON**	1,037				884	105	48
Total Number of Customer from Approved EDR, Sheet 7-1, Col H excluding connections	**CCA**	7,312	5,902	1,233	98	5	50	24
Bulk Customer Base	**CCB**	-	-	-	-	-	-	
Primary Customer Base	**CCP**	7,312	5,902	1,233	98	5	50	24
Line Transformer Customer Base	**CCLT**	7,295	5,902	1,232	82	5	50	24
Secondary Customer Base	**CCS**	6,755	5,581	1,095	-	5	50	24
Weighted - Services	**CWCS**	8,808	5,581	2,190	-	884	105	48
Weighted Meter -Capital	**CWMC**	1,110,095	600,125	130,970	329,000	50,000	-	-
Weighted Meter Reading	**CWMR**	84,263	57,545	23,241	3,478	-	-	-
Weighted Bills	**CWNB**	110,208	70,824	29,592	8,232	60	60	1,440
Data Mismatch Analysis								
Revenue with 30 year weather normalized kWh		4,155,217	1,793,362	950,019	1,358,246	32,522	5,751	15,316

Weather Normalized Data from Hydro

	Total	**Residential**	**GS <50**	**GS>50-Regular**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**
kWh - 30 year weather normalized amount	181,154,325	60,076,821	35,538,971	84,045,518	971,353	163,176	358,487
2006 EDR Distribution Loss Factor		**1.0514**	**1.0514**	**1.0514**	**1.0514**	**1.0514**	**1.0514**

Bad Debt Data from EDR 2006

Sheet ADJ5 rows 26 - 32, column E	20,092	11,583	4,745	3,764			
Sheet ADJ5 rows 26 - 32, column F	11,129	7,711	3,417	-			
Sheet ADJ5 rows 26 - 32, column G	40,669	6,471	34,197	-			
Three-year average	**23,963**	**8,588**	**14,120**	**1,255**	**-**	**-**	**-**

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Sheet I7.1 Meter Capital Worksheet - Second Run - With USL as a class

Meter Types	Cost per Meter (Installed)	Residential			GS <50			GS>50-Regular		
		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
	Allocation Percentage Weighted Factor			54.06%			12%			30%
	Cost Relative to Residential Average Cost			1.00			1.04			33.02
	Total	5902	600125	101.6816333	1233	130970	106.2206002	98	329000	3357.142857
Single Phase 200 Amp - Urban	50	2,980	149000		601	30050			0	
Single Phase 200 Amp - Rural	150	2,751	412650		554	83100			0	
Central Meter	250		0		36	9000			0	
Network Meter (Costs to be updated)	225	171	38475			0			0	
Three-phase - No demand	210		0		42	8820			0	
Smart Meters	300		0			0			0	
Demand without IT (usually three-phase)	500		0			0			0	
Demand with IT	2,100		0			0		86	180600	
Demand with IT and Interval Capability - Secondary	2,300		0			0		8	18400	
Demand with IT and Interval Capability - Primary	10,000		0			0		1	10000	
Demand with IT and Interval Capability -Special (WMP)	40,000		0			0		3	120000	
LDC Specific 1			0			0			0	
LDC Specific 2			0			0			0	
LDC Specific 3			0			0			0	

Meter Types	Street Light			Sentinel			Unmetered Scattered Load			TOTAL		
	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
Allocation Percentage Weighted Factor			5%			0%			0%			100%
Cost Relative to Residential Average Cost			98.35			-			-			1.51
Total	5	50000	10000	0	0	-	0	0	-	7238	1110095	153.3704062
Single Phase 200 Amp - Urban		0			0			0		3,581	179050	
Single Phase 200 Amp - Rural		0			0			0		3,305	495750	
Central Meter		0			0			0		36	9000	
Network Meter (Costs to be updated)		0			0			0		171	38475	
Three-phase - No demand		0			0			0		42	8820	
Smart Meters		0			0			0		0	0	
Demand without IT (usually three-phase)		0			0			0		0	0	
Demand with IT		0			0			0		86	180600	
Demand with IT and Interval Capability - Secondary		0			0			0		8	18400	
Demand with IT and Interval Capability - Primary	5	50000			0			0		6	60000	
Demand with IT and Interval Capability -Special (WMP)		0			0			0		3	120000	
LDC Specific 1		0			0			0		0	0	
LDC Specific 2		0			0			0		0	0	
LDC Specific 3		0			0			0		0	0	

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Sheet I7.2 Meter Reading Worksheet - Second Run - With USL as a class

Weighting Factors based on Contractor Pricing

Description		1			2			3			7			8			9					
		Residential			GS <50			GS>50-Regular			Street Light			Sentinel			Unmetered Scattered Load			TOTAL		
		Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	Allocation Percentage Weighted Factor			68.29%			27.58%			4.13%			0.00%			0.00%			0.00%			100.00%
	Cost Relative to Residential Average Cost			1.00			1.75			1.82			0.00			0.00			0.00			4.57
	Total	35,412	57,545	1.63	8,164	23,241	2.85	1,176	3,478	2.96	-	-	0	-	-	0	-	-	0	44,752	84,263	7
	Factor																					
Residential - Urban - Outside	1.00	5,563	5,563			0			0			0			0			0		5,563	5,563	
Residential - Urban - Outside with other services	1.00	12,789	12,789			0			0			0			0			0		12,789	12,789	
Residential - Urban - Inside	2.00		0			0			0			0			0			0		-	-	
Residential - Urban - Inside - with other services	1.00	62	62			0			0			0			0			0		62	62	
Residential - Rural - Outside	3.00	5,134	15,403			0			0			0			0			0		5,134	15,403	
Residential - Rural - Outside with other services	2.00	11,864	23,728			0			0			0			0			0		11,864	23,728	
LDC Specific 1			0			0			0			0			0			0		-	-	
LDC Specific 2			0			0			0			0			0			0		-	-	
GS - Walking	2.00		0		1,250	2,500		50	100			0			0			0		1,300	2,600	
GS - Walking - with other services	3.00		0		2,608	7,823		275	826			0			0			0		2,883	8,648	
GS - Vehicle with other services --- TOU Read	3.00		0			0			0			0			0			0		-	-	
GS - Vehicle with other services	3.00		0		4,306	12,918		851	2,552			0			0			0		5,157	15,470	
LDC Specific 3			0			0			0			0			0			0		-	-	
LDC Specific 4	0.00		0			0			0			0			0			0		-	-	
Interval	49.00		0			0			0			0			0			0		-	-	
LDC Specific 5			0			0			0			0			0			0		-	-	
LDC Specific 6			0			0			0			0			0			0		-	-	

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Sheet I8 Demand Data Worksheet - Second Run - With USL as a class

This is an input sheet for demand allocators.

CP TEST RESULTS	4 CP
NCP TEST RESULTS	4 NCP

Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12

Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Row	A	B	C	D	E	F	J	K	L
30				1	2	3	7	8	9
31	**Customer Classes**		Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
35	**CO-INCIDENT PEAK**								
37	**1 CP**								
38	Transformation CP	TCP1	-						
39	Bulk Delivery CP	BCP1	-						
40	Total Sytem CP	DCP1	36,878	11,231	10,023	15,587	-	-	38
42	**4 CP**								
43	Transformation CP	TCP4	139,064	38,957	42,829	57,126	-	-	151
44	Bulk Delivery CP	BCP4	-						
45	Total Sytem CP	DCP4	139,064	38,957	42,829	57,126	-	-	151
47	**12 CP**								
48	Transformation CP	TCP12	-						
49	Bulk Delivery CP	BCP12	-						
50	Total Sytem CP	DCP12	342,743	107,819	96,074	137,215	990	165	480
52	**NON CO_INCIDENT PEAK**								
54	**1 NCP**								
55	Classification NCP from Load Data Provider	DNCP1	42,207	12,908	12,626	16,364	227	38	44
56	Primary NCP	PNCP1	-						
57	Line Transformer NCP	LTNCP1	-						
58	Secondary NCP	SNCP1	-						
60	**4 NCP**								
61	Classification NCP from Load Data Provider	DNCP4	157,543	48,512	47,055	60,749	898	153	176
62	Primary NCP	PNCP4	157,543	48,512	47,055	60,749	898	153	176
63	Line Transformer NCP	LTNCP4	136,729	48,512	46,927	40,062	898	153	176
64	Secondary NCP	SNCP4	89,323	45,874	42,222	-	898	153	176
66	**12 NCP**								
67	Classification NCP from Load Data Provider	DNCP12	387,227	131,019	105,368	147,186	2,677	451	526
68	Primary NCP	PNCP12	-						
69	Line Transformer NCP	LTNCP12	-						
70	Secondary NCP	SNCP12	-						

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Sheet I9 Direct Allocation Worksheet - Second Run - With USL as a class

USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load

Instructions:
To Allocate Capital Contributions by Rate Classification, Input Allocation on Next Line

1995	Contributions and Grants - Credit	$0	Yes						

Instructions:
The Following is Used to Allocate Directly Allocated Costs from I3 to Rate Classifications

1805	Land	$0	Yes						
1806	Land Rights	$0	Yes						
1808	Buildings and Fixtures	$0	Yes						
1810	Leasehold Improvements	$0	Yes						
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	Yes						
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	Yes						
1825	Storage Battery Equipment	$0	Yes						
1830	Poles, Towers and Fixtures	$0	Yes						
1835	Overhead Conductors and Devices	$0	Yes						
1840	Underground Conduit	$0	Yes						
1845	Underground Conductors and Devices	$0	Yes						
1850	Line Transformers	$0	Yes						
1855	Services	$0	Yes						
1860	Meters	$0	Yes						
1905	Land	$0	Yes						
1906	Land Rights	$0	Yes						
1908	Buildings and Fixtures	$0	Yes						
1910	Leasehold Improvements	$0	Yes						
1915	Office Furniture and Equipment	$0	Yes						
1920	Computer Equipment - Hardware	$0	Yes						
1925	Computer Software	$0	Yes						
1930	Transportation Equipment	$0	Yes						
1935	Stores Equipment	$0	Yes						
1940	Tools, Shop and Garage Equipment	$0	Yes						
1945	Measurement and Testing Equipment	$0	Yes						
1950	Power Operated Equipment	$0	Yes						
1955	Communication Equipment	$0	Yes						

1960	Miscellaneous Equipment	$0	Yes						
1970	Load Management Controls - Customer Premises	$0	Yes						
1975	Load Management Controls - Utility Premises	$0	Yes						
1980	System Supervisory Equipment	$0	Yes						
1990	Other Tangible Property	$0	Yes						
2005	Property Under Capital Leases	$0	Yes						
2010	Electric Plant Purchased or Sold	$0	Yes						
2050	Completed Construction Not Classified--Electric	$0	Yes						
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	$0	Yes						
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0	Yes						
	Directly Allocated Net Fixed Assets			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
5005	Operation Supervision and Engineering	$0	Yes						
5010	Load Dispatching	$0	Yes						
5012	Station Buildings and Fixtures Expense	$0	Yes						
5014	Transformer Station Equipment - Operation Labour	$0	Yes						
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	Yes						
5016	Distribution Station Equipment - Operation Labour	$0	Yes						
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	Yes						
5020	Overhead Distribution Lines and Feeders - Operation Labour	$0	Yes						
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0	Yes						
5030	Overhead Subtransmission Feeders - Operation	$0	Yes						
5035	Overhead Distribution Transformers- Operation	$0	Yes						
5040	Underground Distribution Lines and Feeders - Operation Labour	$0	Yes						
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	Yes						
5050	Underground Subtransmission Feeders Operation	$0	Yes						
5055	Underground Distribution Transformers Operation	$0	Yes						
5065	Meter Expense	$0	Yes						
5070	Customer Premises - Operation Labour	$0	Yes						
5075	Customer Premises - Materials and Expenses	$0	Yes						
5085	Miscellaneous Distribution Expense	$0	Yes						
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	Yes						

5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	Yes						
5096	Other Rent	$0	Yes						
5105	Maintenance Supervision and Engineering	$0	Yes						
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	Yes						
5112	Maintenance of Transformer Station Equipment	$0	Yes						
5114	Maintenance of Distribution Station Equipment	$0	Yes						
5120	Maintenance of Poles, Towers and Fixtures	$0	Yes						
5125	Maintenance of Overhead Conductors and Devices	$0	Yes						
5130	Maintenance of Overhead Services	$0	Yes						
5135	Overhead Distribution Lines and Feeders - Right of Way	$0	Yes						
5145	Maintenance of Underground Conduit	$0	Yes						
5150	Maintenance of Underground Conductors and Devices	$0	Yes						
5155	Maintenance of Underground Services	$0	Yes						
5160	Maintenance of Line Transformers	$0	Yes						
5175	Maintenance of Meters	$0	Yes						
5305	Supervision	$0	Yes						
5310	Meter Reading Expense	$0	Yes						
5315	Customer Billing	$0	Yes						
5320	Collecting	$0	Yes						
5325	Collecting- Cash Over and Short	$0	Yes						
5330	Collection Charges	$0	Yes						
5335	Bad Debt Expense	$0	Yes						
5340	Miscellaneous Customer Accounts Expenses	$0	Yes						
5405	Supervision	$0	Yes						
5410	Community Relations - Sundry	$0	Yes						
5415	Energy Conservation	$0	Yes						
5420	Community Safety Program	$0	Yes						
5425	Miscellaneous Customer Service and Informational Expenses	$0	Yes						
5505	Supervision	$0	Yes						
5510	Demonstrating and Selling Expense	$0	Yes						
5515	Advertising Expense	$0	Yes						
5520	Miscellaneous Sales Expense	$0	Yes						
5605	Executive Salaries and Expenses	$0	Yes						
5610	Management Salaries and Expenses	$0	Yes						
5615	General Administrative Salaries and Expenses	$0	Yes						
5620	Office Supplies and Expenses	$0	Yes						
5625	Administrative Expense Transferred Credit	$0	Yes						
5630	Outside Services Employed	$0	Yes						
5635	Property Insurance	$0	Yes						
5640	Injuries and Damages	$0	Yes						
5645	Employee Pensions and Benefits	$0	Yes						
5650	Franchise Requirements	$0	Yes						
5655	Regulatory Expenses	$0	Yes						
5660	General Advertising Expenses	$0	Yes						

5665	Miscellaneous General Expenses	$0	**Yes**						
5670	Rent	$0	**Yes**						
5675	Maintenance of General Plant	$0	**Yes**						
5680	Electrical Safety Authority Fees	$0	**Yes**						
5705	Amortization Expense - Property, Plant, and Equipment	$0	**Yes**						
5710	Amortization of Limited Term Electric Plant	$0	**Yes**						
5715	Amortization of Intangibles and Other Electric Plant	$0	**Yes**						
5720	Amortization of Electric Plant Acquisition Adjustments	$0	**Yes**						
6105	Taxes Other Than Income Taxes	$0	**Yes**						
6205	Donations	$0	**Yes**						
6210	Life Insurance	$0	**Yes**						
6215	Penalties	$0	**Yes**						
6225	Other Deductions	$0	**Yes**						
	Total Expenses			$0	$0	$0	$0	$0	$0
	Depreciation Expense			$0	$0	$0	$0	$0	$0

Total Net Fixed Assets Excluding Gen Plant	**$29,386,579**	**Allocated**	**Residential**	**GS <50**	**GS>50-Regular**	**Street Light**	**Sentinel**	**etered Scattered Load**
Approved Total PILs	**$322,017**	**$0**	$0	$0	$0	$0	$0	$0
Approved Total Return on Debt	**$652,737**	**$0**	$0	$0	$0	$0	$0	$0
Approved Total Return on Equity	**$889,437**	**$0**	$0	$0	$0	$0	$0	$0
		Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

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Sheet O1 Revenue to Cost Summary Worksheet - Second Run - With USL as a class

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets		Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
crev	Distribution Revenue (sale)	$4,289,333	$1,996,674	$1,004,372	$1,236,741	$30,285	$5,750	$15,511
mi	Miscellaneous Revenue (mi)	$185,211	$111,335	$49,445	$19,511	$2,733	$377	$1,808
	Total Revenue	$4,474,544	$2,108,009	$1,053,817	$1,256,253	$33,019	$6,127	$17,319
	Expenses							
di	Distribution Costs (di)	$605,998	$330,181	$152,649	$79,457	$37,049	$4,401	$2,263
cu	Customer Related Costs (cu)	$333,858	$203,700	$89,153	$34,422	$3,570	$242	$2,771
ad	General and Administration (ad)	$585,292	$329,324	$150,620	$73,642	$25,733	$2,946	$3,027
dep	Depreciation and Amortization (dep)	$1,085,204	$575,784	$273,867	$163,146	$61,529	$7,122	$3,756
INPUT	PILs (INPUT)	$322,017	$161,749	$83,341	$57,691	$16,310	$1,891	$1,035
INT	Interest	$652,737	$327,868	$168,934	$116,941	$33,061	$3,834	$2,098
	Total Expenses	$3,585,106	$1,928,605	$918,565	$525,299	$177,253	$20,435	$14,950
	Direct Allocation	$0	$0	$0	$0	$0	$0	$0
NI	Allocated Net Income (NI)	$889,437	$446,762	$230,195	$159,347	$45,050	$5,224	$2,858
	Revenue Requirement (includes NI)	$4,474,543	$2,375,367	$1,148,759	$684,646	$222,303	$25,659	$17,808
		Revenue Requirement Input equals Output						
	Rate Base Calculation							
	Net Assets							
dp	Distribution Plant - Gross	$29,386,579	$15,595,839	$7,398,773	$4,427,414	$1,669,484	$193,411	$101,659
gp	General Plant - Gross	$3,299,445	$1,691,960	$847,951	$552,918	$175,227	$20,405	$10,984
accum dep	Accumulated Depreciation	($12,128,651)	($6,745,947)	($2,963,519)	($1,535,345)	($752,951)	($86,679)	($44,209)
co	Capital Contribution	($2,802,684)	($1,608,109)	($690,816)	($281,332)	($188,826)	($22,394)	($11,207)
	Total Net Plant	$17,754,689	$8,933,742	$4,592,389	$3,163,655	$902,933	$104,742	$57,227
	Directly Allocated Net Fixed Assets	$0	$0	$0	$0	$0	$0	$0
COP	Cost of Power (COP)	$11,890,451	$4,359,910	$2,449,054	$4,988,230	$58,961	$10,633	$23,664
	OM&A Expenses	$1,525,149	$863,204	$392,422	$187,520	$66,352	$7,588	$8,061
	Directly Allocated Expenses	$0	$0	$0	$0	$0	$0	$0
	Subtotal	*$13,415,600*	*$5,223,114*	*$2,841,476*	*$5,175,750*	*$125,313*	*$18,221*	*$31,726*
	Working Capital	$2,012,340	$783,467	$426,221	$776,362	$18,797	$2,733	$4,759
	Total Rate Base	$19,767,029	$9,717,210	$5,018,610	$3,940,018	$921,730	$107,475	$61,986
		Rate Base Input equals Output						
	Equity Component of Rate Base	$9,883,514	$4,858,605	$2,509,305	$1,970,009	$460,865	$53,738	$30,993
	Net Income on Allocated Assets	$889,437	$179,405	$135,252	$730,954	($144,234)	($14,308)	$2,369
	Net Income on Direct Allocation Assets	$0	$0	$0	$0	$0	$0	$0
	Net Income	$889,437	$179,405	$135,252	$730,954	($144,234)	($14,308)	$2,369
	RATIOS ANALYSIS							
	REVENUE TO EXPENSES %	100.00%	88.74%	91.74%	183.49%	14.85%	23.88%	97.26%
	EXISTING REVENUE MINUS ALLOCATED COSTS	$1	($267,358)	($94,943)	$571,607	($189,285)	($19,532)	($489)
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.00%	3.69%	5.39%	37.10%	-31.30%	-26.63%	7.65%

2006 COST ALLOCATION INFORMATION FILING
Niagara-on-the-Lake Hydro Inc.
EB-2005-0395 EB-2006-0247
December 13, 2006
Ontario
Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - Second Run - With USL as a class

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

	1	2	3	7	8	9
	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	$3.13	$4.93	$44.40	$0.66	$0.17	$3.87
Customer Unit Cost per month - Directly Related	$4.81	$7.95	$63.98	$0.91	$0.29	$6.59
Customer Unit Cost per month - Minimum System with PLCC Adjustment	$22.13	$27.58	$72.73	$20.95	$20.31	$22.27
Fixed Charge per approved 2006 EDR	$17.58	$39.83	$460.52	$1.09	$2.90	$39.59

Information to be Used to Allocate PILs, ROD, ROE and A&G

	Total	1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
General Plant - Gross Assets	$3,299,445	$1,691,960	$847,951	$552,918	$175,227	$20,405	$10,984
General Plant - Accumulated Depreciation	($1,814,480)	($930,468)	($466,318)	($304,069)	($96,363)	($11,222)	($6,040)
General Plant - Net Fixed Assets	$1,484,965	$761,492	$381,633	$248,849	$78,863	$9,184	$4,943
General Plant - Depreciation	$156,415	$80,210	$40,198	$26,212	$8,307	$967	$521
Total Net Fixed Assets Excluding General Plant	$16,269,723	$8,172,250	$4,210,756	$2,914,806	$824,070	$95,558	$52,283
Total Administration and General Expense	$585,292	$329,324	$150,620	$73,642	$25,733	$2,946	$3,027
Total O&M	$939,856	$533,880	$241,803	$113,878	$40,619	$4,642	$5,034

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	
	Distribution Plant								
1860	Meters	$910,741	$492,353	$107,450	$269,917	$41,021	$0	$0	CWMC
	Accumulated Amortization								
	Accum. Amortization of Electric Utility Plant - Meters only	($479,381)	($259,157)	($56,558)	($142,075)	($21,592)	$0	$0	
	Meter Net Fixed Assets	**$431,360**	**$233,196**	**$50,892**	**$127,843**	**$19,429**	**$0**	**$0**	
	Misc Revenue								
4082	Retail Services Revenues	($1,714)	($1,101)	($460)	($128)	($1)	($1)	($22)	CWNB
4084	Service Transaction Requests (STR) Revenues	($68)	($44)	($18)	($5)	($0)	($0)	($1)	CWNB
4090	Electric Services Incidental to Energy Sales	($26,103)	($16,775)	($7,009)	($1,950)	($14)	($14)	($341)	CWNB
4220	Other Electric Revenues	$0	$0	$0	$0	$0	$0	$0	NFA
4225	Late Payment Charges	($7,130)	($4,278)	($2,139)	($713)	$0	$0	$0	LPHA
	Sub-total	*($35,014)*	*($22,197)*	*($9,626)*	*($2,796)*	*($15)*	*($15)*	*($364)*	
	Operation								
5065	Meter Expense	$48,842	$26,404	$5,762	$14,475	$2,200	$0	$0	CWMC
5070	Customer Premises - Operation Labour	$8,177	$5,870	$1,226	$97	$879	$104	$0	CCA
5075	Customer Premises - Materials and Expenses	$1,698	$1,219	$255	$20	$183	$22	$0	CCA
	Sub-total	*$58,717*	*$33,493*	*$7,243*	*$14,593*	*$3,262*	*$126*	*$0*	
	Maintenance								
5175	Maintenance of Meters	$4,279	$2,313	$505	$1,268	$193	$0	$0	1860
	Billing and Collection								
5310	Meter Reading Expense	$32,437	$22,152	$8,947	$1,339	$0	$0	$0	CWMR
5315	Customer Billing	$151,276	$97,216	$40,619	$11,300	$82	$82	$1,977	CWNB
5320	Collecting	$47,435	$30,484	$12,737	$3,543	$26	$26	$620	CWNB
5325	Collecting- Cash Over and Short	($7)	($5)	($2)	($1)	($0)	($0)	($0)	CWNB
5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	CWNB
	Sub-total	$231,141	$149,847	$62,301	$16,181	$108	$108	$2,596	
	Total Operation, Maintenance and Billing	$294,137	$185,653	$70,049	$32,042	$3,563	$234	$2,596	
	Amortization Expense - Meters	$31,023	$16,771	$3,660	$9,194	$1,397	$0	$0	
	Allocated PILs	$7,828	$4,222	$924	$2,331	$351	$0	$0	
	Allocated Debt Return	$15,867	$8,558	$1,872	$4,726	$711	$0	$0	
	Allocated Equity Return	$21,621	$11,662	$2,551	$6,439	$969	$0	$0	
	Total	**$335,463**	**$204,669**	**$69,430**	**$51,937**	**$6,976**	**$219**	**$2,232**	

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	
	Distribution Plant								
1860	Meters	$910,741	$492,353	$107,450	$269,917	$41,021	$0	$0	CWMC
	Accumulated Amortization								
	Accum. Amortization of Electric Utility Plant - Meters only	($479,381)	($259,157)	($56,558)	($142,075)	($21,592)	$0	$0	
	Meter Net Fixed Assets	$431,360	$233,196	$50,892	$127,843	$19,429	$0	$0	
	Allocated General Plant Net Fixed Assets	$39,116	$21,729	$4,613	$10,914	$1,859	$0	$0	
	Meter Net Fixed Assets Including General Plant	$470,476	$254,925	$55,505	$138,757	$21,288	$0	$0	
	Misc Revenue								
4082	Retail Services Revenues	($1,714)	($1,101)	($460)	($128)	($1)	($1)	($22)	CWNB
4084	Service Transaction Requests (STR) Revenues	($68)	($44)	($18)	($5)	($0)	($0)	($1)	CWNB
4090	Electric Services Incidental to Energy Sales	($26,103)	($16,775)	($7,009)	($1,950)	($14)	($14)	($341)	CWNB
4220	Other Electric Revenues	$0	$0	$0	$0	$0	$0	$0	NFA
4225	Late Payment Charges	($7,130)	($4,278)	($2,139)	($713)	$0	$0	$0	LPHA
	Sub-total	*($35,014)*	*($22,197)*	*($9,626)*	*($2,796)*	*($15)*	*($15)*	*($364)*	

	Operation								
5065	Meter Expense	$48,842	$26,404	$5,762	$14,475	$2,200	$0	$0	CWMC
5070	Customer Premises - Operation Labour	$8,177	$5,870	$1,226	$97	$879	$104	$0	CCA
5075	Customer Premises - Materials and Expenses	$1,698	$1,219	$255	$20	$183	$22	$0	CCA
	Sub-total	*$58,717*	*$33,493*	*$7,243*	*$14,593*	*$3,262*	*$126*	*$0*	
	Maintenance								
5175	Maintenance of Meters	$4,279	$2,313	$505	$1,268	$193	$0	$0	1860
	Billing and Collection								
5310	Meter Reading Expense	$32,437	$22,152	$8,947	$1,339	$0	$0	$0	CWMR
5315	Customer Billing	$151,276	$97,216	$40,619	$11,300	$82	$82	$1,977	CWNB
5320	Collecting	$47,435	$30,484	$12,737	$3,543	$26	$26	$620	CWNB
5325	Collecting- Cash Over and Short	($7)	($5)	($2)	($1)	($0)	($0)	($0)	CWNB
5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	CWNB
	Sub-total	*$231,141*	*$149,847*	*$62,301*	*$16,181*	*$108*	*$108*	*$2,596*	
	Total Operation, Maintenance and Billing	$294,137	$185,653	$70,049	$32,042	$3,563	$234	$2,596	
	Amortization Expense - Meters	$31,023	$16,771	$3,660	$9,194	$1,397	$0	$0	
	Amortization Expense - General Plant assigned to Meters	*$4,120*	*$2,289*	*$486*	*$1,150*	*$196*	*$0*	*$0*	
	Admin and General	$182,842	$114,520	$43,634	$20,721	$2,257	$149	$1,561	
	Allocated PILs	$8,538	$4,616	$1,007	$2,530	$385	$0	$0	
	Allocated Debt Return	$17,306	$9,356	$2,042	$5,129	$779	$0	$0	
	Allocated Equity Return	$23,582	$12,748	$2,782	$6,989	$1,062	$0	$0	
	Total	**$526,534**	**$323,756**	**$114,034**	**$74,959**	**$9,624**	**$368**	**$3,793**	

Scenario 3

Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Charge

USoA Account #	Accounts	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	
	Distribution Plant								
1565	Conservation and Demand Management Expenditures and Recoveries	$79,220	$45,001	$20,381	$9,599	$3,424	$391	$424	CDMPP
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	#N/A
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	BCP
1830-4	Poles, Towers and Fixtures - Primary	$1,695,688	$1,210,151	$252,815	$20,094	$181,256	$21,529	$9,842	PNCP
1830-5	Poles, Towers and Fixtures - Secondary	$574,278	$415,538	$81,529	$0	$65,819	$7,818	$3,574	SNCP
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	#N/A
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	BCP
1835-4	Overhead Conductors and Devices - Primary	$1,251,898	$893,434	$186,649	$14,835	$133,818	$15,895	$7,266	PNCP
1835-5	Overhead Conductors and Devices - Secondary	$1,668,409	$1,207,233	$236,861	$0	$191,219	$22,713	$10,383	SNCP
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	#N/A
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	BCP
1840-4	Underground Conduit - Primary	$728,026	$519,566	$108,544	$8,627	$77,820	$9,243	$4,226	PNCP
1840-5	Underground Conduit - Secondary	$997,163	$721,531	$141,565	$0	$114,287	$13,575	$6,206	SNCP
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	#N/A
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	BCP
1845-4	Underground Conductors and Devices - Primary	$2,081,659	$1,485,605	$310,361	$24,668	$222,513	$26,430	$12,082	PNCP
1845-5	Underground Conductors and Devices - Secondary	$1,622,476	$1,173,997	$230,340	$0	$185,955	$22,087	$10,097	SNCP
1850	Line Transformers	$3,261,407	$2,332,342	$486,860	$32,405	$349,338	$41,494	$18,969	LTNCP
1855	Services	$1,026,410	$650,362	$255,204	$0	$103,014	$12,236	$5,594	CWCS
1860	Meters	$910,741	$492,353	$107,450	$269,917	$41,021	$0	$0	CWMC
	Sub-total	*$15,897,374*	*$11,147,113*	*$2,418,560*	*$380,145*	*$1,669,484*	*$193,411*	*$88,662*	
	Accumulated Amortization								
	Accum. Amortization of Electric Utility Plant - Line Transformers, Services and Meters	($8,014,940)	($5,645,848)	($1,185,757)	($195,336)	($845,414)	($97,852)	($44,732)	
	Customer Related Net Fixed Assets	$7,882,434	$5,501,265	$1,232,803	$184,809	$824,070	$95,558	$43,929	
	Allocated General Plant Net Fixed Assets	$732,320	$512,609	$111,733	$15,778	$78,863	$9,184	$4,153	
	Customer Related NFA Including General Plant	$8,614,754	$6,013,874	$1,344,535	$200,587	$902,933	$104,742	$48,083	
	Misc Revenue								
4082	Retail Services Revenues	($1,714)	($1,101)	($460)	($128)	($1)	($1)	($22)	CWNB
4084	Service Transaction Requests (STR) Revenues	($68)	($44)	($18)	($5)	($0)	($0)	($1)	CWNB
4090	Electric Services Incidental to Energy Sales	($26,103)	($16,775)	($7,009)	($1,950)	($14)	($14)	($341)	CWNB
4220	Other Electric Revenues	$0	$0	$0	$0	$0	$0	$0	NFA
4225	Late Payment Charges	($7,130)	($4,278)	($2,139)	($713)	$0	$0	$0	LPHA
4235	Miscellaneous Service Revenues	($97,579)	($62,708)	($26,201)	($7,289)	($53)	($53)	($1,275)	CWNB
	Sub-total	*($132,593)*	*($84,905)*	*($35,827)*	*($10,085)*	*($68)*	*($68)*	*($1,639)*	
	Operating and Maintenance								
5005	Operation Supervision and Engineering	$26,580	$18,917	$4,084	$179	$2,897	$344	$157	1815-1855
5010	Load Dispatching	$4,234	$3,014	$651	$29	$462	$55	$25	1815-1855
5020	Overhead Distribution Lines and Feeders - Operation Labour	$11,776	$8,454	$1,719	$79	$1,298	$154	$70	1830 & 1835
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$14,693	$10,549	$2,145	$99	$1,620	$192	$88	1830 & 1835
5035	Overhead Distribution Transformers- Operation	$1,902	$1,360	$284	$19	$204	$24	$11	1850
5040	Underground Distribution Lines and Feeders - Operation Labour	$12,212	$8,774	$1,779	$75	$1,351	$160	$73	1840 & 1845
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$23,606	$16,960	$3,438	$145	$2,611	$310	$142	1840 & 1845
5055	Underground Distribution Transformers - Operation	$3,819	$2,731	$570	$38	$409	$49	$22	1850
5065	Meter Expense	$48,842	$26,404	$5,762	$14,475	$2,200	$0	$0	CWMC
5070	Customer Premises - Operation Labour	$8,177	$5,870	$1,226	$97	$879	$104	$0	CCA
5075	Customer Premises - Materials and Expenses	$1,698	$1,219	$255	$20	$183	$22	$0	CCA
5085	Miscellaneous Distribution Expense	$29,517	$21,008	$4,536	$199	$3,218	$382	$175	1815-1855
5090	Underground Distribution Lines and Feeders - Rental Paid	$10,836	$7,785	$1,578	$66	$1,199	$142	$65	1840 & 1845
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	1830 & 1835
5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	O&M
5105	Maintenance Supervision and Engineering	$18,848	$13,415	$2,896	$127	$2,055	$244	$112	1815-1855
5120	Maintenance of Poles, Towers and Fixtures	$11,362	$8,137	$1,674	$101	$1,237	$147	$67	1830
5125	Maintenance of Overhead Conductors and Devices	$38,151	$27,443	$5,533	$194	$4,246	$504	$231	1835
5130	Maintenance of Overhead Services	$12,466	$7,899	$3,100	$0	$1,251	$149	$68	1855
5135	Overhead Distribution Lines and Feeders - Right of Way	$52,955	$38,019	$7,732	$356	$5,837	$693	$317	1830 & 1835
5145	Maintenance of Underground Conduit	$28	$20	$4	$0	$3	$0	$0	1840
5150	Maintenance of Underground Conductors and Devices	$12,916	$9,274	$1,885	$86	$1,424	$169	$77	1845
5155	Maintenance of Underground Services	$14,450	$9,156	$3,593	$0	$1,450	$172	$79	1855
5160	Maintenance of Line Transformers	$39,934	$28,558	$5,961	$397	$4,277	$508	$232	1850
5175	Maintenance of Meters	$4,279	$2,313	$505	$1,268	$193	$0	$0	1860
	Sub-total	*$403,282*	*$277,279*	*$60,911*	*$18,050*	*$40,503*	*$4,527*	*$2,012*	
	Billing and Collection								
5305	Supervision	$13,407	$8,616	$3,600	$1,001	$7	$7	$175	CWNB

5310	Meter Reading Expense	$32,437	$22,152	$8,947	$1,339	$0	$0	$0	CWMR
5315	Customer Billing	$151,276	$97,216	$40,619	$11,300	$82	$82	$1,977	CWNB
5320	Collecting	$47,435	$30,484	$12,737	$3,543	$26	$26	$620	CWNB
5325	Collecting- Cash Over and Shor	($7)	($5)	($2)	($1)	($0)	($0)	($0)	CWNB
5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	CWNB
5335	Bad Debt Expense	$26,313	$9,431	$15,504	$1,378	$0	$0	$0	BDHA
5340	Miscellaneous Customer Accounts Expenses	$0	$0	$0	$0	$0	$0	$0	CWNB
	Sub-total	*$270,862*	*$167,894*	*$81,405*	*$18,560*	*$115*	*$115*	*$2,771*	
	Sub Total Operating, Maintenance and Biling	*$674,144*	*$445,173*	*$142,316*	*$36,611*	*$40,619*	*$4,642*	*$4,783*	
	Amortization Expense - Customer Related	$509,741	$356,512	$78,031	$12,990	$53,222	$6,155	$2,830	
	Amortization Expense - General Plant assigned to Meters	$77,137	$53,994	$11,769	$1,662	$8,307	$967	$437	
	Admin and General	$418,485	$274,605	$88,649	$23,675	$25,733	$2,946	$2,876	
	Allocated PILs	$156,012	$108,883	$24,400	$3,658	$16,310	$1,891	$869	
	Allocated Debt Return	$316,241	$220,709	$49,460	$7,414	$33,061	$3,834	$1,762	
	Allocated Equity Return	$430,919	$300,744	$67,395	$10,103	$45,050	$5,224	$2,402	
	PLCC Adjustment for Line Transformer	$23,742	$19,291	$4,026	$268	$0	$0	$157	
	PLCC Adjustment for Primary Costs	$37,765	$30,614	$6,394	$508	$0	$0	$249	
	PLCC Adjustment for Secondary Costs	$87,967	$75,602	$11,277	$0	$0	$0	$1,088	
	Total	$2,300,613	**$1,550,208**	**$404,497**	**$85,253**	**$222,235**	**$25,591**	**$12,828**	

Below: Grouping to avoid disclosure

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Distribution Plant							
CWMC	$ 910,741	$ 492,353	$ 107,450	$ 269,917	$ 41,021	$ -	$ -
Accumulated Amortization							
Accum. Amortization of Electric Utility Plant - Meters only	$ (479,381)	$ (259,157)	$ (56,558)	$ (142,075)	$ (21,592)	$ -	$ -
Meter Net Fixed Assets	$ 431,360	$ 233,196	$ 50,892	$ 127,843	$ 19,429	$ -	$ -
Misc Revenue							
CWNB	$ (27,884)	$ (17,919)	$ (7,487)	$ (2,083)	$ (15)	$ (15)	$ (364)
NFA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LPHA	$ (7,130)	$ (4,278)	$ (2,139)	$ (713)	$ -	$ -	$ -
Sub-total	$ (35,014)	$ (22,197)	$ (9,626)	$ (2,796)	$ (15)	$ (15)	$ (364)
Operation							
CWMC	$ 48,842	$ 26,404	$ 5,762	$ 14,475	$ 2,200	$ -	$ -
CCA	$ 9,875	$ 7,089	$ 1,481	$ 118	$ 1,062	$ 126	$ -
Sub-total	$ 58,717	$ 33,493	$ 7,243	$ 14,593	$ 3,262	$ 126	$ -
Maintenance							
1860	$ 4,279	$ 2,313	$ 505	$ 1,268	$ 193	$ -	$ -
Billing and Collection							
CWMR	$ 32,437	$ 22,152	$ 8,947	$ 1,339	$ -	$ -	$ -
CWNB	$ 198,704	$ 127,695	$ 53,354	$ 14,842	$ 108	$ 108	$ 2,596
Sub-total	$ 231,141	$ 149,847	$ 62,301	$ 16,181	$ 108	$ 108	$ 2,596
Total Operation, Maintenance and Billing	$ 294,137	$ 185,653	$ 70,049	$ 32,042	$ 3,563	$ 234	$ 2,596
Amortization Expense - Meters	$ 31,023	$ 16,771	$ 3,660	$ 9,194	$ 1,397	$ -	$ -
Allocated PILs	$ 7,828	$ 4,222	$ 924	$ 2,331	$ 351	$ -	$ -
Allocated Debt Return	$ 15,867	$ 8,558	$ 1,872	$ 4,726	$ 711	$ -	$ -
Allocated Equity Return	$ 21,621	$ 11,662	$ 2,551	$ 6,439	$ 969	$ -	$ -
Total	**$ 335,463**	**$ 204,669**	**$ 69,430**	**$ 51,937**	**$ 6,976**	**$ 219**	**$ 2,232**

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Distribution Plant							
CWMC	$ 910,741	$ 492,353	$ 107,450	$ 269,917	$ 41,021	$ -	$ -
Accumulated Amortization							
Accum. Amortization of Electric Utility Plant - Meters only	$ (479,381)	$ (259,157)	$ (56,558)	$ (142,075)	$ (21,592)	$ -	$ -
Meter Net Fixed Assets	$ 431,360	$ 233,196	$ 50,892	$ 127,843	$ 19,429	$ -	$ -
Allocated General Plant Net Fixed Assets	$ 39,116	$ 21,729	$ 4,613	$ 10,914	$ 1,859	$ -	$ -
Meter Net Fixed Assets Including General Plant	$ 470,476	$ 254,925	$ 55,505	$ 138,757	$ 21,288	$ -	$ -
Misc Revenue							
CWNB	$ (27,884)	$ (17,919)	$ (7,487)	$ (2,083)	$ (15)	$ (15)	$ (364)
NFA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LPHA	$ (7,130)	$ (4,278)	$ (2,139)	$ (713)	$ -	$ -	$ -
Sub-total	*$ (35,014)*	*$ (22,197)*	*$ (9,626)*	*$ (2,796)*	*$ (15)*	*$ (15)*	*$ (364)*
Operation							
CWMC	$ 48,842	$ 26,404	$ 5,762	$ 14,475	$ 2,200	$ -	$ -
CCA	$ 9,875	$ 7,089	$ 1,481	$ 118	$ 1,062	$ 126	$ -
Sub-total	*$ 58,717*	*$ 33,493*	*$ 7,243*	*$ 14,593*	*$ 3,262*	*$ 126*	*$ -*
Maintenance							
1860	$ 4,279	$ 2,313	$ 505	$ 1,268	$ 193	$ -	$ -
Billing and Collection							
CWMR	$ 32,437	$ 22,152	$ 8,947	$ 1,339	$ -	$ -	$ -
CWNB	$ 198,704	$ 127,695	$ 53,354	$ 14,842	$ 108	$ 108	$ 2,596
Sub-total	*$ 231,141*	*$ 149,847*	*$ 62,301*	*$ 16,181*	*$ 108*	*$ 108*	*$ 2,596*
Total Operation, Maintenance and Billing	$ 294,137	$ 185,653	$ 70,049	$ 32,042	$ 3,563	$ 234	$ 2,596
Amortization Expense - Meters	$ 31,023	$ 16,771	$ 3,660	$ 9,194	$ 1,397	$ -	$ -
Amortization Expense - General Plant assigned to Meters	$ 4,120	$ 2,289	$ 486	$ 1,150	$ 196	$ -	$ -
Admin and General	$ 182,842	$ 114,520	$ 43,634	$ 20,721	$ 2,257	$ 149	$ 1,561
Allocated PILs	$ 8,538	$ 4,616	$ 1,007	$ 2,530	$ 385	$ -	$ -
Allocated Debt Return	$ 17,306	$ 9,356	$ 2,042	$ 5,129	$ 779	$ -	$ -
Allocated Equity Return	$ 23,582	$ 12,748	$ 2,782	$ 6,989	$ 1,062	$ -	$ -
Total	**$ 526,534**	**$ 323,756**	**$ 114,034**	**$ 74,959**	**$ 9,624**	**$ 368**	**$ 3,793**

Scenario 3

Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Charge

USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
	Distribution Plant							
	CDMPP	$ 79,220	$ 45,001	$ 20,381	$ 9,599	$ 3,424	$ 391	$ 424
	Poles, Towers and Fixtures	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	PNCP	$ 5,757,270	$ 4,108,755	$ 858,369	$ 68,224	$ 615,408	$ 73,097	$ 33,416
	SNCP	$ 4,862,327	$ 3,518,300	$ 690,295	$ -	$ 557,279	$ 66,193	$ 30,260
	Overhead Conductors and Devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	LTNCP	$ 3,261,407	$ 2,332,342	$ 486,860	$ 32,405	$ 349,338	$ 41,494	$ 18,969
	CWCS	$ 1,026,410	$ 650,362	$ 255,204	$ -	$ 103,014	$ 12,236	$ 5,594
	CWMC	$ 910,741	$ 492,353	$ 107,450	$ 269,917	$ 41,021	$ -	$ -
	Sub-total	*$ 15,897,374*	*$ 11,147,113*	*$ 2,418,560*	*$ 380,145*	*$ 1,669,484*	*$ 193,411*	*$ 88,662*
	Accumulated Amortization							
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	$ (8,014,940)	$ (5,645,848)	$ (1,185,757)	$ (195,336)	$ (845,414)	$ (97,852)	$ (44,732)
	Customer Related Net Fixed Assets	$ 7,882,434	$ 5,501,265	$ 1,232,803	$ 184,809	$ 824,070	$ 95,558	$ 43,929
	Allocated General Plant Net Fixed Assets	$ 732,320	$ 512,609	$ 111,733	$ 15,778	$ 78,863	$ 9,184	$ 4,153
	Customer Related NFA Including General Plant	$ 8,614,754	$ 6,013,874	$ 1,344,535	$ 200,587	$ 902,933	$ 104,742	$ 48,083
	Misc Revenue							
	CWNB	$ (125,463)	$ (80,628)	$ (33,688)	$ (9,372)	$ (68)	$ (68)	$ (1,639)
	NFA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	LPHA	$ (7,130)	$ (4,278)	$ (2,139)	$ (713)	$ -	$ -	$ -
	Sub-total	*$ (132,593)*	*$ (84,905)*	*$ (35,827)*	*$ (10,085)*	*$ (68)*	*$ (68)*	*$ (1,639)*
	Operating and Maintenance							
	1815-1855	$ 79,180	$ 56,353	$ 12,167	$ 534	$ 8,631	$ 1,025	$ 469
	1830 & 1835	$ 79,424	$ 57,023	$ 11,597	$ 535	$ 8,755	$ 1,040	$ 475
	1850	$ 45,656	$ 32,650	$ 6,815	$ 454	$ 4,890	$ 581	$ 266
	1840 & 1845	$ 46,654	$ 33,518	$ 6,795	$ 286	$ 5,161	$ 613	$ 280
	CWMC	$ 48,842	$ 26,404	$ 5,762	$ 14,475	$ 2,200	$ -	$ -
	CCA	$ 9,875	$ 7,089	$ 1,481	$ 118	$ 1,062	$ 126	$ -
	O&M	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	1830	$ 11,362	$ 8,137	$ 1,674	$ 101	$ 1,237	$ 147	$ 67
	1835	$ 38,151	$ 27,443	$ 5,533	$ 194	$ 4,246	$ 504	$ 231
	1855	$ 26,916	$ 17,055	$ 6,692	$ -	$ 2,701	$ 321	$ 147
	1840	$ 28	$ 20	$ 4	$ 0	$ 3	$ 0	$ 0
	1845	$ 12,916	$ 9,274	$ 1,885	$ 86	$ 1,424	$ 169	$ 77
	1860	$ 4,279	$ 2,313	$ 505	$ 1,268	$ 193	$ -	$ -
	Sub-total	*$ 403,282*	*$ 277,279*	*$ 60,911*	*$ 18,050*	*$ 40,503*	*$ 4,527*	*$ 2,012*
	Billing and Collection							
	CWNB	$ 212,111	$ 136,311	$ 56,954	$ 15,844	$ 115	$ 115	$ 2,771
	CWMR	$ 32,437	$ 22,152	$ 8,947	$ 1,339	$ -	$ -	$ -
	BDHA	$ 26,313	$ 9,431	$ 15,504	$ 1,378	$ -	$ -	$ -
	Sub-total	*$ 270,862*	*$ 167,894*	*$ 81,405*	*$ 18,560*	*$ 115*	*$ 115*	*$ 2,771*
	Sub Total Operating, Maintenance and Biling	*$ 674,144*	*$ 445,173*	*$ 142,316*	*$ 36,611*	*$ 40,619*	*$ 4,642*	*$ 4,783*
	Amortization Expense - Customer Related	$ 509,741	$ 356,512	$ 78,031	$ 12,990	$ 53,222	$ 6,155	$ 2,830
	Amortization Expense - General Plant assigned to Meters	$ 77,137	$ 53,994	$ 11,769	$ 1,662	$ 8,307	$ 967	$ 437
	Admin and General	$ 418,485	$ 274,605	$ 88,649	$ 23,675	$ 25,733	$ 2,946	$ 2,876
	Allocated PILs	$ 156,012	$ 108,883	$ 24,400	$ 3,658	$ 16,310	$ 1,891	$ 869
	Allocated Debt Return	$ 316,241	$ 220,709	$ 49,460	$ 7,414	$ 33,061	$ 3,834	$ 1,762
	Allocated Equity Return	$ 430,919	$ 300,744	$ 67,395	$ 10,103	$ 45,050	$ 5,224	$ 2,402
	PLCC Adjustment for Line Transformer	$ 23,742	$ 19,291	$ 4,026	$ 268	$ -	$ -	$ 157
	PLCC Adjustment for Primary Costs	$ 37,765	$ 30,614	$ 6,394	$ 508	$ -	$ -	$ 249
	PLCC Adjustment for Secondary Costs	$ 87,967	$ 75,602	$ 11,277	$ -	$ -	$ -	$ 1,088
	Total	**$ 2,300,613**	**$ 1,550,208**	**$ 404,497**	**$ 85,253**	**$ 222,235**	**$ 25,591**	**$ 12,828**

2006 COST ALLOCATION INFORMATION FILING
Niagara-on-the-Lake Hydro Inc.
EB-2005-0395 EB-2006-0247
December 13, 2006
Sheet O2.1 Line Transformer Worksheet - Second Run - With USL as a class

Line Transformers 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
Description	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 1850 Line Transformers	$70,842	$22,310	$25,672	$22,803	$0	$0	$0	$0	$0	$56	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Line Transformers	$9,479	$3,100	$3,469	$2,903	$0	$0	$0	$0	$0	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5035 - Overhead Distribution Transformers- Operation	$1,268	$399	$460	$408	$0	$0	$0	$0	$0	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5055 - Underground Distribution Transformers - Operation	$2,546	$802	$923	$819	$0	$0	$0	$0	$0	$2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5160 - Maintenance of Line Transformers	$26,623	$8,384	$9,648	$8,569	$0	$0	$0	$0	$0	$21	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Allocation of General Expenses	$8,636	$2,720	$3,130	$2,780	$0	$0	$0	$0	$0	$7	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to Line Transformers	$19,134	$5,913	$6,871	$6,336	$0	$0	$0	$0	$0	$15	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PILs on Line Transformers	$19,847	$6,250	$7,192	$6,388	$0	$0	$0	$0	$0	$16	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Debt Return on Line Transformers	$40,230	$12,670	$14,579	$12,949	$0	$0	$0	$0	$0	$32	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Equity Return on Line Transformers	$54,819	$17,264	$19,866	$17,645	$0	$0	$0	$0	$0	$44	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$253,423**	**$79,813**	**$91,809**	**$81,600**	**$0**	**$0**	**$0**	**$0**	**$0**	**$202**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Line Tranformer NCP	124,055	39,069	44,956	39,931	0	0	0	0	0	99	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	12,674	9,443	1,971	131	0	0	0	898	153	77	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	**$23,742**	**$19,291**	**$4,026**	**$268**	**$0**	**$0**	**$0**	**$0**	**$0**	**$157**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Plant - Gross Assets	$3,299,445	$1,691,960	$847,951	$552,918	$0	$0	$0	$175,227	$20,405	$10,984	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Accumulated Depreciation	($1,814,480)	($930,468)	($466,318)	($304,069)	$0	$0	$0	($96,363)	($11,222)	($6,040)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Net Fixed Assets	$1,484,965	$761,492	$381,633	$248,849	$0	$0	$0	$78,863	$9,184	$4,943	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Depreciation	$156,415	$80,210	$40,198	$26,212	$0	$0	$0	$8,307	$967	$521	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Net Fixed Assets Excluding General Plant	**$16,269,723**	**$8,172,250**	**$4,210,756**	**$2,914,806**	**$0**	**$0**	**$0**	**$824,070**	**$95,558**	**$52,283**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Administration and General Expense	$585,292	$329,324	$150,620	$73,642	$0	$0	$0	$25,733	$2,946	$3,027	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total O&M	**$939,856**	**$533,880**	**$241,803**	**$113,878**	**$0**	**$0**	**$0**	**$40,619**	**$4,642**	**$5,034**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
<u>Line Transformer Rate Base</u>																					
Acct 1850 - Line Transformers - Gross Assets	$2,174,271	$684,749	$787,935	$699,854	$0	$0	$0	$0	$0	$1,734	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Line Transformers - Accumulated Depreciation	($1,171,521)	($368,950)	($424,548)	($377,089)	$0	$0	$0	$0	$0	($934)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Line Transformers - Net Fixed Assets	$1,002,751	$315,799	$363,387	$322,765	$0	$0	$0	$0	$0	$800	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant Assigned to Line Transformers - NFA	$89,992	$29,426	$32,935	$27,556	$0	$0	$0	$0	$0	$76	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Line Transformer Net Fixed Assets Including General Plant	$1,092,743	$345,225	$396,322	$350,321	$0	$0	$0	$0	$0	$875	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
<u>General Expenses</u>																					
Acct 5005 - Operation Supervision and Engineering	$17,720	$5,857	$6,559	$5,287	$0	$0	$0	$0	$0	$17	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$2,823	$933	$1,045	$842	$0	$0	$0	$0	$0	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$19,678	$6,504	$7,283	$5,872	$0	$0	$0	$0	$0	$19	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5105 - Maintenance Supervision and Engineering	$12,566	$4,153	$4,651	$3,749	$0	$0	$0	$0	$0	$12	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	$52,787	$17,448	$19,537	$15,751	$0	$0	$0	$0	$0	$51	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1850 - Line Transformers - Gross Assets	$2,174,271	$684,749	$787,935	$699,854	$0	$0	$0	$0	$0	$1,734	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$13,290,407	$4,393,034	$4,918,987	$3,965,604	$0	$0	$0	$0	$0	$12,781	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

2006 COST ALLOCATION INFORMATION FILING
Niagara-on-the-Lake Hydro Inc.
EB-2005-0395 EB-2006-0247
December 13, 2006
Sheet O2.2 Primary Cost PLCC Adjustment Worksheet - Second Run - With USL as a class

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
Description	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	$27,598	$7,444	$8,590	$11,545	$0	$0	$0	$0	$0	$19	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	$28,920	$7,801	$9,001	$12,098	$0	$0	$0	$0	$0	$20	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1840-4 Primary Underground Conduit	$15,673	$4,228	$4,878	$6,557	$0	$0	$0	$0	$0	$11	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1845-4 Primary Underground Conductors	$44,772	$12,077	$13,935	$18,730	$0	$0	$0	$0	$0	$31	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Primary C&P	$17,124	$4,829	$5,420	$6,862	$0	$0	$0	$0	$0	$12	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Primary C&P Operations and Maintenance	$68,001	$18,427	$21,258	$28,269	$0	$0	$0	$0	$0	$47	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Allocation of General Expenses	$15,244	$4,112	$4,745	$6,377	$0	$0	$0	$0	$0	$10	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to Primary C&P	$42,917	$11,367	$13,242	$18,281	$0	$0	$0	$0	$0	$28	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PILs on Primary C&P	$36,103	$9,738	$11,237	$15,103	$0	$0	$0	$0	$0	$25	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Debt Return on Primary C&P	$73,181	$19,740	$22,778	$30,614	$0	$0	$0	$0	$0	$50	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Equity Return on Primary C&P	$99,719	$26,898	$31,037	$41,716	$0	$0	$0	$0	$0	$68	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$469,252**	**$126,659**	**$146,121**	**$196,151**	**$0**	**$0**	**$0**	**$0**	**$0**	**$320**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Primary NCP	144,842	39,069	45,082	60,592	0	0	0	0	0	99	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	12,701	9,443	1,973	157	0	0	0	898	153	77	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	**$37,765**	**$30,614**	**$6,394**	**$508**	**$0**	**$0**	**$0**	**$0**	**$0**	**$249**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Plant - Gross Assets	$3,299,445	$1,691,960	$847,951	$552,918	$0	$0	$0	$175,227	$20,405	$10,984	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Accumulated Depreciation	($1,814,480)	($930,468)	($466,318)	($304,069)	$0	$0	$0	($96,363)	($11,222)	($6,040)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Net Fixed Assets	$1,484,965	$761,492	$381,633	$248,849	$0	$0	$0	$78,863	$9,184	$4,943	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Depreciation	$156,415	$80,210	$40,198	$26,212	$0	$0	$0	$8,307	$967	$521	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Net Fixed Assets Excluding General Plant	**$16,269,723**	**$8,172,250**	**$4,210,756**	**$2,914,806**	**$0**	**$0**	**$0**	**$824,070**	**$95,558**	**$52,283**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Administration and General Expense	**$585,292**	**$329,324**	**$150,620**	**$73,642**	**$0**	**$0**	**$0**	**$25,733**	**$2,946**	**$3,027**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total O&M	**$939,856**	**$533,880**	**$241,803**	**$113,878**	**$0**	**$0**	**$0**	**$40,619**	**$4,642**	**$5,034**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Primary Conductors and Poles Gross Assets																					
Acct 1830-4 Primary Poles, Towers & Fixtures	$1,130,458	$304,924	$351,853	$472,909	$0	$0	$0	$0	$0	$772	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-4 Primary Overhead Conductors	$834,598	$225,120	$259,767	$349,141	$0	$0	$0	$0	$0	$570	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-4 Primary Underground Conduit	$485,350	$130,916	$151,064	$203,039	$0	$0	$0	$0	$0	$331	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	$1,387,773	$374,331	$431,942	$580,552	$0	$0	$0	$0	$0	$948	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	*$3,838,180*	*$1,035,292*	*$1,194,626*	*$1,605,641*	*$0*	*$0*	*$0*	*$0*	*$0*	*$2,621*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*
Primary Conductors and Poles Accumulated Depreciation																					
Acct 1830-4 Primary Poles, Towers & Fixtures	($623,542)	($168,191)	($194,076)	($260,849)	$0	$0	$0	$0	$0	($426)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-4 Primary Overhead Conductors	($437,801)	($118,090)	($136,265)	($183,147)	$0	$0	$0	$0	$0	($299)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-4 Primary Underground Conduit	($244,797)	($66,030)	($76,193)	($102,407)	$0	$0	$0	$0	$0	($167)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	($707,965)	($190,963)	($220,353)	($296,166)	$0	$0	$0	$0	$0	($483)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	*($2,014,105)*	*($543,275)*	*($626,886)*	*($842,568)*	*$0*	*$0*	*$0*	*$0*	*$0*	*($1,375)*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*
Primary Conductor & Pools - Net Fixed Assets	$1,824,075	$492,017	$567,740	$763,072	$0	$0	$0	$0	$0	$1,246	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant Assigned to Primary C&P - NFA	$162,567	$45,846	$51,456	$65,147	$0	$0	$0	$0	$0	$118	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Primary C&P Net Fixed Assets Including General Plant	$1,986,641	$537,863	$619,196	$828,219	$0	$0	$0	$0	$0	$1,363	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*
Acct 1830-5 Secondary Poles, Towers & Fixtures	$382,852	$182,474	$199,890	$0	$0	$0	$0	$0	$0	$489	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-5 Secondary Overhead Conductors	$1,112,273	$530,129	$580,725	$0	$0	$0	$0	$0	$0	$1,419	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	$664,775	$316,844	$347,083	$0	$0	$0	$0	$0	$0	$848	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$1,081,651	$515,534	$564,737	$0	$0	$0	$0	$0	$0	$1,380	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	*$3,241,551*	*$1,544,980*	*$1,692,434*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$4,137*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*
Operations and Maintenance																					
Acct 5020 Overhead Distribution Lines & Feeders - Labo	$7,851	$2,819	$3,159	$1,865	$0	$0	$0	$0	$0	$7	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5025 Overhead Distribution Lines & Feeders - Oth	$9,795	$3,518	$3,941	$2,327	$0	$0	$0	$0	$0	$9	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5040 Underground Distribution Lines & Feeders - Labo	$8,142	$3,009	$3,362	$1,763	$0	$0	$0	$0	$0	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5045 Underground Distribution Lines & Feeders - Oth	$15,737	$5,816	$6,499	$3,407	$0	$0	$0	$0	$0	$15	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Pa	$7,224	$2,670	$2,983	$1,564	$0	$0	$0	$0	$0	$7	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Pa	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixture	$7,575	$2,440	$2,762	$2,367	$0	$0	$0	$0	$0	$6	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5125 Maintenance of Overhead Conductors & Device	$25,434	$9,866	$10,980	$4,561	$0	$0	$0	$0	$0	$26	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of W	$35,304	$12,679	$14,205	$8,387	$0	$0	$0	$0	$0	$33	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5145 Maintenance of Underground Condu	$19	$7	$8	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5150 Maintenance of Underground Conductors & Device	$8,610	$3,103	$3,475	$2,024	$0	$0	$0	$0	$0	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$125,690**	**$45,926**	**$51,375**	**$28,269**	**$0**	**$0**	**$0**	**$0**	**$0**	**$120**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Expenses																					
Acct 5005 - Operation Supervision and Engineering	$17,720	$5,857	$6,559	$5,287	$0	$0	$0	$0	$0	$17	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$2,823	$933	$1,045	$842	$0	$0	$0	$0	$0	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$19,678	$6,504	$7,283	$5,872	$0	$0	$0	$0	$0	$19	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5105 - Maintenance Supervision and Engineering	$12,566	$4,153	$4,651	$3,749	$0	$0	$0	$0	$0	$12	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$52,787**	**$17,448**	**$19,537**	**$15,751**	**$0**	**$0**	**$0**	**$0**	**$0**	**$51**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Primary Conductors and Poles Gross Assets	$3,838,180	$1,035,292	$1,194,626	$1,605,641	$0	$0	$0	$0	$0	$2,621	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$13,290,407	$4,393,034	$4,918,987	$3,965,604	$0	$0	$0	$0	$0	$12,781	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Sheet O2.3 Secondary Cost PLCC Adjustment Worksheet - Second Run - With USL as a class

Secondary Conductors and Poles Cost Pool Demand Unit Cost for PLCC Adjustment to Customer Related Cost

Allocation by Rate Classification

Description		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	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 1830-5 Secondary Poles, Towers & Fixtures	$9,347	$4,455	$4,880	$0	$0	$0	$0	$0	$0	$12	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	$96,353	$60,201	$28,330	$0	$0	$0	$0	$6,626	$787	$409	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	$53,669	$33,532	$15,780	$0	$0	$0	$0	$3,691	$438	$228	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	$87,240	$54,507	$25,651	$0	$0	$0	$0	$5,999	$713	$370	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Secondary C&P	$15,091	$7,297	$7,775	$0	$0	$0	$0	$0	$0	$20	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Secondary C&P Operations and Maintenance	$57,689	$27,499	$30,117	$0	$0	$0	$0	$0	$0	$74	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Allocation of General Expenses	$12,875	$6,136	$6,722	$0	$0	$0	$0	$0	$0	$16	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to Primary C&P	$35,767	$16,963	$18,760	$0	$0	$0	$0	$0	$0	$44	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PILs on Secondary C&P	$30,873	$14,714	$16,119	$0	$0	$0	$0	$0	$0	$39	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Debt Return on Secondary C&P	$62,580	$29,827	$32,673	$0	$0	$0	$0	$0	$0	$80	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Equity Return on Secondary C&P	$85,273	$40,643	$44,521	$0	$0	$0	$0	$0	$0	$109	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$546,755**	**$295,773**	**$231,327**	**$0**	**$0**	**$0**	**$0**	**$16,316**	**$1,938**	**$1,401**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Secondary NCP	77,513	36,944	40,470	0	0	0	0	0	0	99	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	12,544	9,443	1,973	0	0	0	0	898	153	77	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	**$87,967**	**$75,602**	**$11,277**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,088**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Plant - Gross Assets	$3,299,445	$1,691,960	$847,951	$552,918	$0	$0	$0	$175,227	$20,405	$10,984	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Accumulated Depreciation	($1,814,480)	($930,468)	($466,318)	($304,069)	$0	$0	$0	($96,363)	($11,222)	($6,040)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Net Fixed Assets	$1,484,965	$761,492	$381,633	$248,849	$0	$0	$0	$78,863	$9,184	$4,943	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Depreciation	$156,415	$80,210	$40,198	$26,212	$0	$0	$0	$8,307	$967	$521	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Net Fixed Assets Excluding General Plant	$16,269,723	$8,172,250	$4,210,756	$2,914,806	$0	$0	$0	$824,070	$95,558	$52,283	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Administration and General Expense	$585,292	$329,324	$150,620	$73,642	$0	$0	$0	$25,733	$2,946	$3,027	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total O&M	$939,856	$533,880	$241,803	$113,878	$0	$0	$0	$40,619	$4,642	$5,034	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Secondary Conductors and Poles Gross Plant																					
Acct 1830-5 Secondary Poles, Towers & Fixtures	$382,852	$182,474	$199,890	$0	$0	$0	$0	$0	$0	$489	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-5 Secondary Overhead Conductors	$1,112,273	$530,129	$580,725	$0	$0	$0	$0	$0	$0	$1,419	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	$664,775	$316,844	$347,083	$0	$0	$0	$0	$0	$0	$848	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$1,081,651	$515,534	$564,737	$0	$0	$0	$0	$0	$0	$1,380	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	*$3,241,551*	*$1,544,980*	*$1,692,434*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$4,137*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*
Secondary Conductors and Poles Accumulated Depreciation																					
Acct 1830-5 Secondary Poles, Towers & Fixtures	($211,175)	($100,650)	($110,256)	$0	$0	$0	$0	$0	$0	($269)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-5 Secondary Overhead Conductors	($583,459)	($278,087)	($304,628)	$0	$0	$0	$0	$0	$0	($745)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	($335,294)	($159,807)	($175,059)	$0	$0	$0	$0	$0	$0	($428)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	($551,799)	($262,997)	($288,098)	$0	$0	$0	$0	$0	$0	($704)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	*($1,681,727)*	*($801,541)*	*($878,040)*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*($2,146)*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*
Secondary Conductor & Pools - Net Fixed Assets	$1,559,824	$743,440	$814,394	$0	$0	$0	$0	$0	$0	$1,991	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant Assigned to Secondary C&P - NFA	$143,273	$69,274	$73,811	$0	$0	$0	$0	$0	$0	$188	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Secondary C&P Net Fixed Assets Including General Plant	$1,703,097	$812,714	$888,205	$0	$0	$0	$0	$0	$0	$2,179	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*
Acct 1830-4 Primary Poles, Towers & Fixtures	$1,130,458	$304,924	$351,853	$472,909	$0	$0	$0	$0	$0	$772	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-4 Primary Overhead Conductors	$834,598	$225,120	$259,767	$349,141	$0	$0	$0	$0	$0	$570	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-4 Primary Underground Conduit	$485,350	$130,916	$151,064	$203,039	$0	$0	$0	$0	$0	$331	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	$1,387,773	$374,331	$431,942	$580,552	$0	$0	$0	$0	$0	$948	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	*$3,838,180*	*$1,035,292*	*$1,194,626*	*$1,605,641*	*$0*	*$0*	*$0*	*$0*	*$0*	*$2,621*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*
Operations and Maintenance																					
Acct 5020 Overhead Distribution Lines & Feeders - Labo	$7,851	$2,819	$3,159	$1,865	$0	$0	$0	$0	$0	$7	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5025 Overhead Distribution Lines & Feeders - Oth	$9,795	$3,518	$3,941	$2,327	$0	$0	$0	$0	$0	$9	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5040 Underground Distribution Lines & Feeders - Labo	$8,142	$3,009	$3,362	$1,763	$0	$0	$0	$0	$0	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5045 Underground Distribution Lines & Feeders - Oth	$15,737	$5,816	$6,499	$3,407	$0	$0	$0	$0	$0	$15	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Pa	$7,224	$2,670	$2,983	$1,564	$0	$0	$0	$0	$0	$7	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Pa	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixture	$7,575	$2,440	$2,762	$2,367	$0	$0	$0	$0	$0	$6	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5125 Maintenance of Overhead Conductors & Device	$25,434	$9,866	$10,980	$4,561	$0	$0	$0	$0	$0	$26	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Wa	$35,304	$12,679	$14,205	$8,387	$0	$0	$0	$0	$0	$33	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5145 Maintenance of Underground Condu	$19	$7	$8	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5150 Maintenance of Underground Conductors & Device	$8,610	$3,103	$3,475	$2,024	$0	$0	$0	$0	$0	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$125,690**	**$45,926**	**$51,375**	**$28,269**	**$0**	**$0**	**$0**	**$0**	**$0**	**$120**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Expenses																					
Acct 5005 - Operation Supervision and Engineering	$17,720	$5,857	$6,559	$5,287	$0	$0	$0	$0	$0	$17	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$2,823	$933	$1,045	$842	$0	$0	$0	$0	$0	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$19,678	$6,504	$7,283	$5,872	$0	$0	$0	$0	$0	$19	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5105 - Maintenance Supervision and Engineering	$12,566	$4,153	$4,651	$3,749	$0	$0	$0	$0	$0	$12	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$52,787**	**$17,448**	**$19,537**	**$15,751**	**$0**	**$0**	**$0**	**$0**	**$0**	**$51**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Secondary Conductors and Poles Gross Assets	$3,241,551	$1,544,980	$1,692,434	$0	$0	$0	$0	$0	$0	$4,137	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$13,290,407	$4,393,034	$4,918,987	$3,965,604	$0	$0	$0	$0	$0	$12,781	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

2006 COST ALLOCATION INFORMATION FILING
Niagara-on-the-Lake Hydro Inc.
EB-2005-0395 EB-2006-0247
December 13, 2006

Ontario

Sheet O3.1 Line Transformers Unit Cost Worksheet - Second Run - With USL as a class

ALLOCATION BY RATE CLASSIFICATION

		1	2	3	7	8	9
Description	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1850 Line Transformers	$177,105	$98,303	$41,535	$23,858	$11,382	$1,352	$675
Depreciation on General Plant Assigned to Line Transformers	$24,219	$13,657	$5,613	$3,037	$1,624	$194	$95
Acct 5035 - Overhead Distribution Transformers- Operation	$3,171	$1,760	$744	$427	$204	$24	$12
Acct 5055 - Underground Distribution Transformers - Operation	$6,365	$3,533	$1,493	$857	$409	$49	$24
Acct 5160 - Maintenance of Line Transformers	$66,557	$36,943	$15,609	$8,966	$4,277	$508	$253
Allocation of General Expenses	$25,562	$14,842	$5,606	$2,933	$1,855	$220	$106
Admin and General Assigned to Line Transformers	$47,439	$26,053	$11,116	$6,629	$3,098	$369	$174
PILs on Line Transformers	$49,617	$27,540	$11,636	$6,684	$3,189	$379	$189
Debt Return on Line Transformers	$100,575	$55,825	$23,587	$13,549	$6,464	$768	$383
Equity Return on Line Transformers	$137,046	$76,068	$32,141	$18,462	$8,808	$1,046	$522
	($41,203)	($18,747)	($11,858)	($8,764)	($1,545)	($183)	($105)
Total	$596,455	**$335,776**	**$137,222**	**$76,639**	**$39,766**	**$4,725**	**$2,329**
Billed kW without Line Transformer Allowance		0	0	137,149	2,176	362	0
Billed kWh without Line Transformer Allowance		63,617,729	35,735,420	72,785,865	860,329	155,150	345,301
Line Transformation Unit Cost ($/kW)		**$0.0000**	**$0.0000**	**$0.5588**	**$18.2729**	**$13.0680**	**$0.0000**
Line Transformation Unit Cost ($/kWh)		**$0.0053**	**$0.0038**	**$0.0011**	**$0.0462**	**$0.0305**	**$0.0067**
General Plant - Gross Assets	$3,299,445	$1,691,960	$847,951	$552,918	$175,227	$20,405	$10,984
General Plant - Accumulated Depreciation	($1,814,480)	($930,468)	($466,318)	($304,069)	($96,363)	($11,222)	($6,040)
General Plant - Net Fixed Assets	$1,484,965	$761,492	$381,633	$248,849	$78,863	$9,184	$4,943
General Plant - Depreciation	$156,415	$80,210	$40,198	$26,212	$8,307	$967	$521
Total Net Fixed Assets Excluding General Plant	$16,269,723	$8,172,250	$4,210,756	$2,914,806	$824,070	$95,558	$52,283
Total Administration and General Expense	$585,292	$329,324	$150,620	$73,642	$25,733	$2,946	$3,027
Total O&M	$939,856	$533,880	$241,803	$113,878	$40,619	$4,642	$5,034
Line Transformer Rate Base							
Acct 1850 - Line Transformers - Gross Assets	$5,435,678	$3,017,092	$1,274,794	$732,258	$349,338	$41,494	$20,702
Line Transformers - Accumulated Depreciation	($2,928,802)	($1,625,641)	($686,873)	($394,549)	($188,227)	($22,357)	($11,155)
Line Transformers - Net Fixed Assets	$2,506,876	$1,391,450	$587,921	$337,710	$161,111	$19,136	$9,548
General Plant Assigned to Line Transformers - NFA	$229,933	$129,656	$53,285	$28,832	$15,418	$1,839	$903
Line Transformer Net Fixed Assets Including General Plant	$2,736,809	$1,521,106	$641,206	$366,541	$176,529	$20,976	$10,450
General Expenses							
Acct 5005 - Operation Supervision and Engineering	$44,301	$24,775	$10,643	$5,467	$2,897	$344	$174
Acct 5010 - Load Dispatching	$7,057	$3,947	$1,695	$871	$462	$55	$28
Acct 5085 - Miscellaneous Distribution Expense	$49,195	$27,512	$11,819	$6,071	$3,218	$382	$194
Acct 5105 - Maintenance Supervision and Engineering	$31,414	$17,568	$7,547	$3,877	$2,055	$244	$124
Total	**$131,967**	**$73,802**	**$31,704**	**$16,285**	**$8,631**	**$1,025**	**$519**
Acct 1850 - Line Transformers - Gross Assets	$5,435,678	$3,017,092	$1,274,794	$732,258	$349,338	$41,494	$20,702
Acct 1815 - 1855	$28,197,820	$15,002,794	$7,209,715	$4,066,233	$1,625,039	$193,019	$101,018

2006 COST ALLOCATION INFORMATION FILING
Niagara-on-the-Lake Hydro Inc.
EB-2005-0395 EB-2006-0247
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Sheet O3.2 Substation Transformers Unit Cost Worksheet - Second Run - With USL as a class

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Depreciation on Acct 1820-2 Distribution Station Equipment	$5,902	$1,592	$1,837	$2,469	$0	$0	$4
Depreciation on Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1805-2 Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Substation Transformers	$965	$273	$305	$386	$0	$0	$1
Acct 5012 - Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0	$0	$0
Acct 5016 - Distributon Station Equipment - Labour	$705	$190	$219	$295	$0	$0	$0
Acct 5017 - Distributon Station Equipment - Other	$0	$0	$0	$0	$0	$0	$0
Acct 5114 - Maintenance of Distribution Station Equipment	$15,044	$4,058	$4,682	$6,293	$0	$0	$10
Allocation of General Expenses	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to SubstationTransformers	$9,941	$2,620	$3,053	$4,260	$0	$0	$6
PILs on SubstationTransformers	$2,034	$550	$633	$850	$0	$0	$1
Debt Return on Substation Transformers	$4,122	$1,114	$1,282	$1,723	$0	$0	$3
Equity Return on Substation Transformers	$5,617	$1,519	$1,747	$2,347	$0	$0	$4
Total	**$44,329**	**$11,916**	**$13,759**	**$18,623**	**$0**	**$0**	**$30**
Billed kW without Substation Transformer Allowance		0	0	205,820	2,176	362	0
Billed kWh without Substation Transformer Allowance		63,617,729	35,735,420	72,785,865	860,329	155,150	345,301
Substation Transformation Unit Cost ($/kW)		**$0.0000**	**$0.0000**	**$0.0905**	**$0.0000**	**$0.0000**	**$0.0000**
Substation Transformation Unit Cost ($/kWh)		**$0.0002**	**$0.0004**	**$0.0003**	**$0.0000**	**$0.0000**	**$0.0001**
General Plant - Gross Assets	$3,299,445	$1,691,960	$847,951	$552,918	$175,227	$20,405	$10,984
General Plant - Accumulated Depreciation	($1,814,480)	($930,468)	($466,318)	($304,069)	($96,363)	($11,222)	($6,040)
General Plant - Net Fixed Assets	$1,484,965	$761,492	$381,633	$248,849	$78,863	$9,184	$4,943
General Plant - Depreciation	$156,415	$80,210	$40,198	$26,212	$8,307	$967	$521
Total Net Fixed Assets Excluding General Plant	$16,269,723	$8,172,250	$4,210,756	$2,914,806	$824,070	$95,558	$52,283
Total Administration and General Expense	$585,292	$329,324	$150,620	$73,642	$25,733	$2,946	$3,027
Total O&M	$939,856	$533,880	$241,803	$113,878	$40,619	$4,642	$5,034
Substation Transformer Rate Base Gross Plant							
Acct 1820-2 Distribution Station Equipment	$263,416	$71,053	$81,988	$110,196	$0	$0	$180
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0
Acct 1805-2 Land Station <50 kV	$6,163	$1,726	$1,898	$2,532	$0	$0	$7
Acct 1806-2 Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0
Acct 1808-2 Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0
Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$269,579***	***$72,779***	***$83,886***	***$112,728***	***$0***	***$0***	***$187***
Substation Transformers - Accumulated Depreciation							
Acct 1820-2 Distribution Station Equipment	($166,833)	($45,001)	($51,926)	($69,792)	$0	$0	($114)
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0
Acct 1805-2 Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0
Acct 1806-2 Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0
Acct 1808-2 Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0
Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0
Subtotal	***($166,833)***	***($45,001)***	***($51,926)***	***($69,792)***	***$0***	***$0***	***($114)***
Substation Transformers - Net Fixed Assets	$102,746	$27,778	$31,959	$42,936	$0	$0	$73
General Plant Assigned to SubstationTransformers - NFA	$9,157	$2,588	$2,897	$3,666	$0	$0	$7
Substation Transformer NFA Including General Plant	$111,903	$30,367	$34,856	$46,601	$0	$0	$80
<u>General Expenses</u>							
Acct 5005 - Operation Supervision and Engineering	$44,301	$24,775	$10,643	$5,467	$2,897	$344	$174
Acct 5010 - Load Dispatching	$7,057	$3,947	$1,695	$871	$462	$55	$28
Acct 5085 - Miscellaneous Distribution Expense	$49,195	$27,512	$11,819	$6,071	$3,218	$382	$194
Acct 5105 - Maintenance Supervision and Engineering	$31,414	$17,568	$7,547	$3,877	$2,055	$244	$124
Total	$131,967	$73,802	$31,704	$16,285	$8,631	$1,025	$519
Acct 1820-2 Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0
Total	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$28,197,820	$15,002,794	$7,209,715	$4,066,233	$1,625,039	$193,019	$101,018

2006 COST ALLOCATION INFORMATION FILING
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Sheet O3.3 Primary Conductors and Poles Cost Pool Worksheet - Second Run - With USL as a class

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$68,996	$36,988	$14,762	$12,036	$4,425	$526	$259
Depreciation on Acct 1835-4 Primary Overhead Conductors	$72,299	$38,759	$15,469	$12,612	$4,637	$551	$272
Depreciation on Acct 1840-4 Primary Underground Conduit	$39,183	$21,006	$8,383	$6,835	$2,513	$298	$147
Depreciation on Acct 1845-4 Primary Underground Conductors	$111,930	$60,005	$23,948	$19,525	$7,179	$853	$420
Depreciation on General Plant Assigned to Primary C&P	$43,933	$23,994	$9,314	$7,154	$2,948	$352	$171
Primary C&P Operations and Maintenance	$170,225	$91,388	$36,500	$29,470	$10,929	$1,298	$640
Allocation of General Expenses	$44,878	$25,305	$9,028	$6,704	$3,269	$388	$185
Admin and General Assigned to Primary C&P	$106,299	$56,373	$22,736	$19,057	$6,924	$824	$385
PILs on Primary C&P	$90,257	$48,386	$19,311	$15,745	$5,789	$688	$339
Debt Return on Primary C&P	$182,953	$98,080	$39,144	$31,915	$11,734	$1,394	$687
Equity Return on Primary C&P	$249,297	$133,646	$53,338	$43,488	$15,989	$1,899	$936
Total	**$1,180,251**	**$633,930**	**$251,934**	**$204,541**	**$76,335**	**$9,070**	**$4,441**
General Plant - Gross Assets	$3,299,445	$1,691,960	$847,951	$552,918	$175,227	$20,405	$10,984
General Plant - Accumulated Depreciation	($1,814,480)	($930,468)	($466,318)	($304,069)	($96,363)	($11,222)	($6,040)
General Plant - Net Fixed Assets	$1,484,965	$761,492	$381,633	$248,849	$78,863	$9,184	$4,943
General Plant - Depreciation	$156,415	$80,210	$40,198	$26,212	$8,307	$967	$521
Total Net Fixed Assets Excluding General Plant	$16,269,723	$8,172,250	$4,210,756	$2,914,806	$824,070	$95,558	$52,283
Total Administration and General Expense	$585,292	$329,324	$150,620	$73,642	$25,733	$2,946	$3,027
Total O&M	$939,856	$533,880	$241,803	$113,878	$40,619	$4,642	$5,034
Primary Conductors and Poles Gross Assets							
Acct 1830-4 Primary Poles, Towers & Fixtures	$2,826,146	$1,515,075	$604,668	$493,003	$181,256	$21,529	$10,614
Acct 1835-4 Primary Overhead Conductors	$2,086,496	$1,118,555	$446,416	$363,976	$133,818	$15,895	$7,836
Acct 1840-4 Primary Underground Conduit	$1,213,376	$650,482	$259,608	$211,666	$77,820	$9,243	$4,557
Acct 1845-4 Primary Underground Conductors	$3,469,431	$1,859,936	$742,303	$605,220	$222,513	$26,430	$13,030
Subtotal	**$9,595,450**	**$5,144,047**	**$2,052,995**	**$1,673,865**	**$615,408**	**$73,097**	**$36,037**
Primary Conductors and Poles Accumulated Depreciation							
Acct 1830-4 Primary Poles, Towers & Fixtures	($1,558,854)	($835,690)	($333,525)	($271,932)	($99,978)	($11,875)	($5,854)
Acct 1835-4 Primary Overhead Conductors	($1,094,502)	($586,754)	($234,174)	($190,929)	($70,196)	($8,338)	($4,111)
Acct 1840-4 Primary Underground Conduit	($611,993)	($328,085)	($130,939)	($106,758)	($39,250)	($4,662)	($2,298)
Acct 1845-4 Primary Underground Conductors	($1,769,913)	($948,837)	($378,682)	($308,750)	($113,514)	($13,483)	($6,647)
Subtotal	**($5,035,263)**	**($2,699,366)**	**($1,077,320)**	**($878,369)**	**($322,939)**	**($38,358)**	**($18,911)**
Primary Conductor & Pools - Net Fixed Assets	$4,560,187	$2,444,681	$975,675	$795,495	$292,470	$34,739	$17,126
General Plant Assigned to Primary C&P - NFA	$417,086	$227,796	$88,428	$67,915	$27,989	$3,339	$1,619
Primary C&P Net Fixed Assets Including General Plant	$4,977,273	$2,672,477	$1,064,104	$863,410	$320,459	$38,078	$18,746
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0
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	$957,131	$598,013	$281,419	$0	$65,819	$7,818	$4,062
Acct 1835-5 Secondary Overhead Conductors	$2,780,682	$1,737,362	$817,586	$0	$191,219	$22,713	$11,802
Acct 1840-5 Secondary Underground Conduit	$1,661,938	$1,038,374	$488,649	$0	$114,287	$13,575	$7,054
Acct 1845-5 Secondary Underground Conductors	$2,704,127	$1,689,531	$795,077	$0	$185,955	$22,087	$11,477
Subtotal	**$8,103,878**	**$5,063,280**	**$2,382,730**	**$0**	**$557,279**	**$66,193**	**$34,396**
<u>Operations and Maintenance</u>							
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$19,626	$11,274	$4,878	$1,944	$1,298	$154	$78
Acct 5025 Overhead Distribution Lines & Feeders - Other	$24,489	$14,067	$6,087	$2,426	$1,620	$192	$97
Acct 5040 Underground Distribution Lines & Feeders - Labour	$20,354	$11,783	$5,141	$1,837	$1,351	$160	$81
Acct 5045 Underground Distribution Lines & Feeders - Other	$39,343	$22,775	$9,938	$3,552	$2,611	$310	$157
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$18,059	$10,454	$4,562	$1,630	$1,199	$142	$72
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$18,937	$10,577	$4,435	$2,468	$1,237	$147	$73
Acct 5125 Maintenance of Overhead Conductors & Devices	$63,584	$37,309	$16,513	$4,755	$4,246	$504	$257
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$88,259	$50,698	$21,937	$8,744	$5,837	$693	$350
Acct 5145 Maintenance of Underground Conduit	$47	$28	$12	$3	$3	$0	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$21,526	$12,376	$5,361	$2,110	$1,424	$169	$85
Total	**$314,224**	**$181,341**	**$78,863**	**$29,470**	**$20,826**	**$2,474**	**$1,251**
<u>General Expenses</u>							
Acct 5005 - Operation Supervision and Engineering	$44,301	$24,775	$10,643	$5,467	$2,897	$344	$174
Acct 5010 - Load Dispatching	$7,057	$3,947	$1,695	$871	$462	$55	$28
Acct 5085 - Miscellaneous Distribution Expense	$49,195	$27,512	$11,819	$6,071	$3,218	$382	$194
Acct 5105 - Maintenance Supervision and Engineering	$31,414	$17,568	$7,547	$3,877	$2,055	$244	$124
Total	**$131,967**	**$73,802**	**$31,704**	**$16,285**	**$8,631**	**$1,025**	**$519**
Primary Conductors and Poles Gross Assets	$9,595,450	$5,144,047	$2,052,995	$1,673,865	$615,408	$73,097	$36,037
Acct 1815 - 1855	$28,197,820	$15,002,794	$7,209,715	$4,066,233	$1,625,039	$193,019	$101,018

<u>Grouping of Operation and Maintenance</u>	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
1830	$ 18,937	$ 10,577	$ 4,435	$ 2,468	$ 1,237	$ 147	$ 73
1835	$ 63,584	$ 37,309	$ 16,513	$ 4,755	$ 4,246	$ 504	$ 257
1840	$ 47	$ 28	$ 12	$ 3	$ 3	$ 0	$ 0
1845	$ 21,526	$ 12,376	$ 5,361	$ 2,110	$ 1,424	$ 169	$ 85
1830 & 1835	$ 132,374	$ 76,038	$ 32,902	$ 13,114	$ 8,755	$ 1,040	$ 525
1840 & 1845	$ 77,756	$ 45,012	$ 19,640	$ 7,019	$ 5,161	$ 613	$ 310
Total	**$ 314,224**	**$ 181,341**	**$ 78,863**	**$ 29,470**	**$ 20,826**	**$ 2,474**	**$ 1,251**

Ontario

2006 COST ALLOCATION INFORMATION FILING

Niagara-on-the-Lake Hydro Inc.

EB-2005-0395 EB-2006-0247

December 13, 2006

Sheet O3.4 Secondary Cost Pool Worksheet - Second Run - With USL as a class

ALLOCATION BY RATE CLASSIFICATION

		1	2	3	7	8	9
Description	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	$23,367	$14,600	$6,870	$0	$1,607	$191	$99
Depreciation on Acct 1835-5 Secondary Overhead Conductors	$96,353	$60,201	$28,330	$0	$6,626	$787	$409
Depreciation on Acct 1840-5 Secondary Underground Conduit	$53,669	$33,532	$15,780	$0	$3,691	$438	$228
Depreciation on Acct 1845-5 Secondary Underground Conductors	$87,240	$54,507	$25,651	$0	$5,999	$713	$370
Depreciation on General Plant Assigned to Secondary C&P	$38,049	$23,913	$10,946	$0	$2,703	$322	$165
Secondary C&P Operations and Maintenance	$143,999	$89,953	$42,363	$0	$9,897	$1,176	$611
Allocation of General Expenses	$38,874	$24,907	$10,478	$0	$2,960	$352	$177
Admin and General Assigned to Primary C&P	$89,259	$55,487	$26,388	$0	$6,270	$746	$367
PILs on Secondary C&P	$77,182	$48,223	$22,693	$0	$5,308	$630	$328
Debt Return on Secondary C&P	$156,449	$97,749	$46,000	$0	$10,759	$1,278	$664
Equity Return on Secondary C&P	$213,182	$133,196	$62,681	$0	$14,660	$1,741	$905
Total	**$1,017,622**	**$636,269**	**$298,178**	**$0**	**$70,478**	**$8,374**	**$4,323**
General Plant - Gross Assets	$3,299,445	$1,691,960	$847,951	$552,918	$175,227	$20,405	$10,984
General Plant - Accumulated Depreciation	($1,814,480)	($930,468)	($466,318)	($304,069)	($96,363)	($11,222)	($6,040)
General Plant - Net Fixed Assets	$1,484,965	$761,492	$381,633	$248,849	$78,863	$9,184	$4,943
General Plant - Depreciation	$156,415	$80,210	$40,198	$26,212	$8,307	$967	$521
Total Net Fixed Assets Excluding General Plant	**$16,269,723**	**$8,172,250**	**$4,210,756**	**$2,914,806**	**$824,070**	**$95,558**	**$52,283**
Total Administration and General Expense	**$585,292**	**$329,324**	**$150,620**	**$73,642**	**$25,733**	**$2,946**	**$3,027**
Total O&M	**$939,856**	**$533,880**	**$241,803**	**$113,878**	**$40,619**	**$4,642**	**$5,034**
Secondary Conductors and Poles Gross Plant							
Acct 1830-5 Secondary Poles, Towers & Fixtures	$957,131	$598,013	$281,419	$0	$65,819	$7,818	$4,062
Acct 1835-5 Secondary Overhead Conductors	$2,780,682	$1,737,362	$817,586	$0	$191,219	$22,713	$11,802
Acct 1840-5 Secondary Underground Conduit	$1,661,938	$1,038,374	$488,649	$0	$114,287	$13,575	$7,054
Acct 1845-5 Secondary Underground Conductors	$2,704,127	$1,689,531	$795,077	$0	$185,955	$22,087	$11,477
Subtotal	***$8,103,878***	***$5,063,280***	***$2,382,730***	***$0***	***$557,279***	***$66,193***	***$34,396***
Secondary Conductors and Poles Accumulated Depreciation							
Acct 1830-5 Secondary Poles, Towers & Fixtures	($527,937)	($329,854)	($155,226)	$0	($36,305)	($4,312)	($2,241)
Acct 1835-5 Secondary Overhead Conductors	($1,458,648)	($911,359)	($428,877)	$0	($100,307)	($11,914)	($6,191)
Acct 1840-5 Secondary Underground Conduit	($838,235)	($523,727)	($246,461)	$0	($57,643)	($6,847)	($3,558)
Acct 1845-5 Secondary Underground Conductors	($1,379,497)	($861,906)	($405,604)	$0	($94,864)	($11,268)	($5,855)
Subtotal	***($4,204,317)***	***($2,626,845)***	***($1,236,168)***	***$0***	***($289,118)***	***($34,341)***	***($17,845)***
Secondary Conductor & Pools - Net Fixed Assets	$3,899,561	$2,436,434	$1,146,562	$0	$268,161	$31,852	$16,551
General Plant Assigned to Secondary C&P - NFA	$361,233	$227,028	$103,916	$0	$25,663	$3,061	$1,565
Secondary C&P Net Fixed Assets Including General Plant	$4,260,794	$2,663,462	$1,250,478	$0	$293,824	$34,913	$18,116
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0
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	$2,826,146	$1,515,075	$604,668	$493,003	$181,256	$21,529	$10,614
Acct 1835-4 Primary Overhead Conductors	$2,086,496	$1,118,555	$446,416	$363,976	$133,818	$15,895	$7,836
Acct 1840-4 Primary Underground Conduit	$1,213,376	$650,482	$259,608	$211,666	$77,820	$9,243	$4,557
Acct 1845-4 Primary Underground Conductors	$3,469,431	$1,859,936	$742,303	$605,220	$222,513	$26,430	$13,030
Subtotal	***$9,595,450***	***$5,144,047***	***$2,052,995***	***$1,673,865***	***$615,408***	***$73,097***	***$36,037***
Operations and Maintenance							
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$19,626	$11,274	$4,878	$1,944	$1,298	$154	$78
Acct 5025 Overhead Distribution Lines & Feeders - Other	$24,489	$14,067	$6,087	$2,426	$1,620	$192	$97
Acct 5040 Underground Distribution Lines & Feeders - Labour	$20,354	$11,783	$5,141	$1,837	$1,351	$160	$81
Acct 5045 Underground Distribution Lines & Feeders - Other	$39,343	$22,775	$9,938	$3,552	$2,611	$310	$157
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$18,059	$10,454	$4,562	$1,630	$1,199	$142	$72
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$18,937	$10,577	$4,435	$2,468	$1,237	$147	$73
Acct 5125 Maintenance of Overhead Conductors & Devices	$63,584	$37,309	$16,513	$4,755	$4,246	$504	$257
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$88,259	$50,698	$21,937	$8,744	$5,837	$693	$350
Acct 5145 Maintenance of Underground Conduit	$47	$28	$12	$3	$3	$0	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$21,526	$12,376	$5,361	$2,110	$1,424	$169	$85
Total	**$314,224**	**$181,341**	**$78,863**	**$29,470**	**$20,826**	**$2,474**	**$1,251**
General Expenses							
Acct 5005 - Operation Supervision and Engineering	$44,301	$24,775	$10,643	$5,467	$2,897	$344	$174
Acct 5010 - Load Dispatching	$7,057	$3,947	$1,695	$871	$462	$55	$28
Acct 5085 - Miscellaneous Distribution Expense	$49,195	$27,512	$11,819	$6,071	$3,218	$382	$194
Acct 5105 - Maintenance Supervision and Engineering	$31,414	$17,568	$7,547	$3,877	$2,055	$244	$124
Total	**$131,967**	**$73,802**	**$31,704**	**$16,285**	**$8,631**	**$1,025**	**$519**
Secondary Conductors and Poles Gross Assets	$8,103,878	$5,063,280	$2,382,730	$0	$557,279	$66,193	$34,396
Acct 1815 - 1855	$28,197,820	$15,002,794	$7,209,715	$4,066,233	$1,625,039	$193,019	$101,018

Grouping of Operation and Maintenance	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**
1830	$ 18,937	$ 10,577	$ 4,435	$ 2,468	$ 1,237	$ 147	$ 73
1835	$ 63,584	$ 37,309	$ 16,513	$ 4,755	$ 4,246	$ 504	$ 257
1840	$ 47	$ 28	$ 12	$ 3	$ 3	$ 0	$ 0
1845	$ 21,526	$ 12,376	$ 5,361	$ 2,110	$ 1,424	$ 169	$ 85
1830 & 1835	$ 132,374	$ 76,038	$ 32,902	$ 13,114	$ 8,755	$ 1,040	$ 525
1840 & 1845	$ 77,756	$ 45,012	$ 19,640	$ 7,019	$ 5,161	$ 613	$ 310
Total	**$ 314,224**	**$ 181,341**	**$ 78,863**	**$ 29,470**	**$ 20,826**	**$ 2,474**	**$ 1,251**

2006 COST ALLOCATION INFORMATION FILING

Niagara-on-the-Lake Hydro Inc.

EB-2005-0395 EB-2006-0247

December 13, 2006

Sheet O3.5 USL Metering Credit Worksheet - Second Run - With USL as a class

ALLOCATION BY RATE CLASSIFICATION

Description	GS <50
Depreciation on Acct 1860 Metering	$3,660
Depreciation on General Plant Assigned to Metering	$486
Acct 5065 - Meter expense	$5,762
Acct 5070 & 5075 - Customer Premises	$1,481
Acct 5175 - Meter Maintenance	$505
Acct 5310 - Meter Reading	$8,947
Admin and General Assigned to Metering	$10,399
PILs on Metering	$1,007
Debt Return on Metering	$2,042
Equity Return on Metering	$2,782
Total	$37,071
Number of Customers	1,233
Metering Unit Cost ($/Customer/Month)	**$2.51**
General Plant - Gross Assets	$847,951
General Plant - Accumulated Depreciation	($466,318)
General Plant - Net Fixed Assets	$381,633
General Plant - Depreciation	$40,198
Total Net Fixed Assets Excluding General Plant	$4,210,756
Total Administration and General Expense	$150,620
Total O&M	$241,803
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	$107,450
Metering - Accumulated Depreciation	($56,558)
Metering - Net Fixed Assets	$50,892
General Plant Assigned to Metering - NFA	$4,613
Metering Net Fixed Assets Including General Plant	$55,505

2006 COST ALLOCATION INFORMATION FILING
Niagara-on-the-Lake Hydro Inc.
EB-2005-0395 EB-2006-0247
December 13, 2006
Sheet O4 Summary of Allocators by Class & Accounts - Second Run - With USL as a class

ALLOCATION BY RATE CLASSIFICATION

				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	$79,220	$45,001	$20,381	$9,599	$3,424	$391	$424
1608	Franchises and Consents	gp	$0	$0	$0	$0	$0	$0	$0
1805	Land	dp	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	dp	$192,635	$53,965	$59,328	$79,133	$0	$0	$210
1805-2	Land Station <50 kV	dp	$6,163	$1,726	$1,898	$2,532	$0	$0	$7
1806	Land Rights	dp	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	dp	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	dp	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	dp	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	dp	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV	dp	$0	$0	$0	$0	$0	$0	$0
1810	Leasehold Improvements	dp	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	dp	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	dp	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	dp	$3,772,989	$1,056,961	$1,162,004	$1,549,914	$0	$0	$4,110
1820	Distribution Station Equipment - Normally Primary below 50 kV	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)	dp	$263,416	$71,053	$81,988	$110,196	$0	$0	$180
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	dp	$0	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	dp	$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	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	dp	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	dp	$2,826,146	$1,515,075	$604,668	$493,003	$181,256	$21,529	$10,614
1830-5	Poles, Towers and Fixtures - Secondary	dp	$957,131	$598,013	$281,419	$0	$65,819	$7,818	$4,062
1835	Overhead Conductors and Devices	dp	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	dp	$2,086,496	$1,118,555	$446,416	$363,976	$133,818	$15,895	$7,836
1835-5	Overhead Conductors and Devices - Secondary	dp	$2,780,682	$1,737,362	$817,586	$0	$191,219	$22,713	$11,802
1840	Underground Conduit	dp	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	dp	$1,213,376	$650,482	$259,608	$211,666	$77,820	$9,243	$4,557
1840-5	Underground Conduit - Secondary	dp	$1,661,938	$1,038,374	$488,649	$0	$114,287	$13,575	$7,054
1845	Underground Conductors and Devices	dp	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	dp	$3,469,431	$1,859,936	$742,303	$605,220	$222,513	$26,430	$13,030
1845-5	Underground Conductors and Devices - Secondary	dp	$2,704,127	$1,689,531	$795,077	$0	$185,955	$22,087	$11,477
1850	Line Transformers	dp	$5,435,678	$3,017,092	$1,274,794	$732,258	$349,338	$41,494	$20,702
1855	Services	dp	$1,026,410	$650,362	$255,204	$0	$103,014	$12,236	$5,594
1860	Meters	dp	$910,741	$492,353	$107,450	$269,917	$41,021	$0	$0
1905	Land	gp	$49,000	$25,127	$12,593	$8,211	$2,602	$303	$163
1906	Land Rights	gp	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	gp	$845,593	$433,621	$217,316	$141,704	$44,908	$5,230	$2,815
1910	Leasehold Improvements	gp	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	gp	$134,769	$69,110	$34,635	$22,585	$7,157	$833	$449
1920	Computer Equipment - Hardware	gp	$233,324	$119,649	$59,964	$39,100	$12,391	$1,443	$777
1925	Computer Software	gp	$501,482	$257,161	$128,880	$84,038	$26,633	$3,101	$1,669
1930	Transportation Equipment	gp	$1,004,612	$515,166	$258,183	$168,352	$53,353	$6,213	$3,344
1935	Stores Equipment	gp	$14,235	$7,300	$3,658	$2,386	$756	$88	$47
1940	Tools, Shop and Garage Equipment	gp	$342,079	$175,419	$87,914	$57,325	$18,167	$2,116	$1,139
1945	Measurement and Testing Equipment	gp	$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	gp	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	gp	$14,428	$7,399	$3,708	$2,418	$766	$89	$48
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	$159,922	$82,008	$41,100	$26,800	$8,493	$989	$532
1990	Other Tangible Property	gp	$0	$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit	co	($2,802,684)	($1,608,109)	($690,816)	($281,332)	($188,826)	($22,394)	($11,207)
2005	Property Under Capital Leases	gp	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	gp	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep	($12,128,651)	($6,745,947)	($2,963,519)	($1,535,345)	($752,951)	($86,679)	($44,209)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	$0	$0	$0	$0	$0	$0	$0
3046	Balance Transferred From Income	NI	($889,437)	($446,762)	($230,195)	($159,347)	($45,050)	($5,224)	($2,858)
4080	Distribution Services Revenue	CREV	($4,289,333)	($1,996,674)	($1,004,372)	($1,236,741)	($30,285)	($5,750)	($15,511)
4082	Retail Services Revenues	mi	($1,714)	($1,101)	($460)	($128)	($1)	($1)	($22)
4084	Service Transaction Requests (STR) Revenues	mi	($68)	($44)	($18)	($5)	($0)	($0)	($1)
4090	Electric Services Incidental to Energy Sales	mi	($26,103)	($16,775)	($7,009)	($1,950)	($14)	($14)	($341)
4205	Interdepartmental Rents	mi	$0	$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	mi	($1,632)	($819)	($422)	($292)	($83)	($10)	($5)
4215	Other Utility Operating Income	mi	$0	$0	$0	$0	$0	$0	$0
4220	Other Electric Revenues	mi	$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	mi	($7,130)	($4,278)	($2,139)	($713)	$0	$0	$0
4235	Miscellaneous Service Revenues	mi	($97,579)	($62,708)	($26,201)	($7,289)	($53)	($53)	($1,275)
4240	Provision for Rate Refunds	mi	$0	$0	$0	$0	$0	$0	$0
4245	Government Assistance Directly Credited to Income	mi	$0	$0	$0	$0	$0	$0	$0
4305	Regulatory Debits	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	mi	$0	$0	$0	$0	$0	$0	$0
4320	Expenses of Electric Plant Leased to Others	mi	$0	$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	mi	($46,506)	($23,360)	($12,036)	($8,332)	($2,356)	($273)	($149)
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi	$0	$0	$0	$0	$0	$0	$0
4335	Profits and Losses from Financial Instrument Hedges	mi	$0	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	mi	$0	$0	$0	$0	$0	$0	$0
4345	Gains from Disposition of Future Use Utility Plant	mi	$0	$0	$0	$0	$0	$0	$0
4350	Losses from Disposition of Future Use Utility Plant	mi	$0	$0	$0	$0	$0	$0	$0

4355	Gain on Disposition of Utility and Other Property	mi	$0	$0	$0	$0	$0	$0	$0
4360	Loss on Disposition of Utility and Other Property	mi	$18,635	$9,360	$4,823	$3,339	$944	$109	$60
4365	Gains from Disposition of Allowances for Emission	mi	$0	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	mi	$0	$0	$0	$0	$0	$0	$0
4390	Miscellaneous Non-Operating Income	mi	($8,707)	($4,373)	($2,253)	($1,560)	($441)	($51)	($28)
4395	Rate-Payer Benefit Including Interest	mi	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	mi	$0	$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income	mi	($14,409)	($7,238)	($3,729)	($2,581)	($730)	($85)	($46)
4415	Equity in Earnings of Subsidiary Companies	mi	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	cop	$8,878,581	$3,255,538	$1,828,704	$3,724,703	$44,026	$7,940	$17,670
4708	Charges-WMS	cop	$1,101,035	$403,720	$226,778	$461,901	$5,460	$985	$2,191
4710	Cost of Power Adjustments	cop	$399,508	$146,489	$82,286	$167,600	$1,981	$357	$795
4712	Charges-One-Time	cop	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	cop	$963,298	$353,216	$198,409	$404,119	$4,777	$861	$1,917
4715	System Control and Load Dispatching	cop	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	cop	$548,029	$200,948	$112,876	$229,907	$2,717	$490	$1,091
4730	Rural Rate Assistance Expense	cop	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	di	$44,301	$24,775	$10,643	$5,467	$2,897	$344	$174
5010	Load Dispatching	di	$7,057	$3,947	$1,695	$871	$462	$55	$28
5012	Station Buildings and Fixtures Expense	di	$0	$0	$0	$0	$0	$0	$0
5014	Transformer Station Equipment - Operation Labour	di	$7,207	$2,019	$2,220	$2,961	$0	$0	$8
5015	Transformer Station Equipment - Operation Supplies and Expenses	di	$29,957	$8,392	$9,226	$12,306	$0	$0	$33
5016	Distribution Station Equipment - Operation Labour	di	$705	$190	$219	$295	$0	$0	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	di	$0	$0	$0	$0	$0	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	di	$19,626	$11,274	$4,878	$1,944	$1,298	$154	$78
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di	$24,489	$14,067	$6,087	$2,426	$1,620	$192	$97
5030	Overhead Subtransmission Feeders - Operation	di	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	di	$3,171	$1,760	$744	$427	$204	$24	$12
5040	Underground Distribution Lines and Feeders - Operation Labour	di	$20,354	$11,783	$5,141	$1,837	$1,351	$160	$81
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di	$39,343	$22,775	$9,938	$3,552	$2,611	$310	$157
5050	Underground Subtransmission Feeders - Operation	di	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	di	$6,365	$3,533	$1,493	$857	$409	$49	$24
5065	Meter Expense	cu	$48,842	$26,404	$5,762	$14,475	$2,200	$0	$0
5070	Customer Premises - Operation Labour	cu	$8,177	$5,870	$1,226	$97	$879	$104	$0
5075	Customer Premises - Materials and Expenses	cu	$1,698	$1,219	$255	$20	$183	$22	$0
5085	Miscellaneous Distribution Expense	di	$49,195	$27,512	$11,819	$6,071	$3,218	$382	$194
5090	Underground Distribution Lines and Feeders - Rental Paid	di	$18,059	$10,454	$4,562	$1,630	$1,199	$142	$72
5095	Overhead Distribution Lines and Feeders - Rental Paid	di	$0	$0	$0	$0	$0	$0	$0
5096	Other Rent	di	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	di	$31,414	$17,568	$7,547	$3,877	$2,055	$244	$124
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di	$0	$0	$0	$0	$0	$0	$0
5112	Maintenance of Transformer Station Equipment	di	$3,886	$1,089	$1,197	$1,596	$0	$0	$4
5114	Maintenance of Distribution Station Equipment	di	$15,044	$4,058	$4,682	$6,293	$0	$0	$10
5120	Maintenance of Poles, Towers and Fixtures	di	$18,937	$10,577	$4,435	$2,468	$1,237	$147	$73
5125	Maintenance of Overhead Conductors and Devices	di	$63,584	$37,309	$16,513	$4,755	$4,246	$504	$257
5130	Maintenance of Overhead Services	di	$12,466	$7,899	$3,100	$0	$1,251	$149	$68
5135	Overhead Distribution Lines and Feeders - Right of Way	di	$88,259	$50,698	$21,937	$8,744	$5,837	$693	$350
5145	Maintenance of Underground Conduit	di	$47	$28	$12	$3	$3	$0	$0
5150	Maintenance of Underground Conductors and Devices	di	$21,526	$12,376	$5,361	$2,110	$1,424	$169	$85
5155	Maintenance of Underground Services	di	$14,450	$9,156	$3,593	$0	$1,450	$172	$79
5160	Maintenance of Line Transformers	di	$66,557	$36,943	$15,609	$8,966	$4,277	$508	$253
5175	Maintenance of Meters	cu	$4,279	$2,313	$505	$1,268	$193	$0	$0
5305	Supervision	cu	$13,407	$8,616	$3,600	$1,001	$7	$7	$175
5310	Meter Reading Expense	cu	$32,437	$22,152	$8,947	$1,339	$0	$0	$0
5315	Customer Billing	cu	$151,276	$97,216	$40,619	$11,300	$82	$82	$1,977
5320	Collecting	cu	$47,435	$30,484	$12,737	$3,543	$26	$26	$620
5325	Collecting- Cash Over and Short	cu	($7)	($5)	($2)	($1)	($0)	($0)	($0)
5330	Collection Charges	cu	$0	$0	$0	$0	$0	$0	$0
5335	Bad Debt Expense	cu	$26,313	$9,431	$15,504	$1,378	$0	$0	$0
5340	Miscellaneous Customer Accounts Expenses	cu	$0	$0	$0	$0	$0	$0	$0
5405	Supervision	ad	$0	$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	ad	$0	$0	$0	$0	$0	$0	$0
5415	Energy Conservation	ad	$0	$0	$0	$0	$0	$0	$0
5420	Community Safety Program	ad	$0	$0	$0	$0	$0	$0	$0
5425	Miscellaneous Customer Service and Informational Expenses	ad	$713	$405	$183	$86	$31	$4	$4
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	Executive Salaries and Expenses	ad	$51,844	$29,450	$13,338	$6,282	$2,241	$256	$278
5610	Management Salaries and Expenses	ad	$76,362	$43,377	$19,646	$9,252	$3,300	$377	$409
5615	General Administrative Salaries and Expenses	ad	$82,979	$47,136	$21,349	$10,054	$3,586	$410	$444
5620	Office Supplies and Expenses	ad	$40,445	$22,975	$10,406	$4,901	$1,748	$200	$217
5625	Administrative Expense Transferred Credit	ad	$0	$0	$0	$0	$0	$0	$0
5630	Outside Services Employed	ad	$25,070	$14,241	$6,450	$3,038	$1,083	$124	$134
5635	Property Insurance	ad	$22,600	$11,589	$5,808	$3,787	$1,200	$140	$75
5640	Injuries and Damages	ad	$29,921	$16,997	$7,698	$3,625	$1,293	$148	$160
5645	Employee Pensions and Benefits	ad	$78,275	$44,464	$20,138	$9,484	$3,383	$387	$419
5650	Franchise Requirements	ad	$0	$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	ad	$29,321	$16,656	$7,544	$3,553	$1,267	$145	$157
5660	General Advertising Expenses	ad	$7,843	$4,455	$2,018	$950	$339	$39	$42
5665	Miscellaneous General Expenses	ad	$51,691	$29,363	$13,299	$6,263	$2,234	$255	$277
5670	Rent	ad	$0	$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	ad	$59,325	$33,699	$15,263	$7,188	$2,564	$293	$318
5680	Electrical Safety Authority Fees	ad	$0	$0	$0	$0	$0	$0	$0
5685	Independent Market Operator Fees and Penalties	cop	$0	$0	$0	$0	$0	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment	dep	$1,085,204	$575,784	$273,867	$163,146	$61,529	$7,122	$3,756
5710	Amortization of Limited Term Electric Plant	dep	$0	$0	$0	$0	$0	$0	$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	Amortization of Deferred Charges	dep	$0	$0	$0	$0	$0	$0	$0
6005	Interest on Long Term Debt	INT	$652,737	$327,868	$168,934	$116,941	$33,061	$3,834	$2,098
6105	Taxes Other Than Income Taxes	ad	$28,903	$14,518	$7,480	$5,178	$1,464	$170	$93
6110	Income Taxes	Input	$322,017	$161,749	$83,341	$57,691	$16,310	$1,891	$1,035
6205	Donations	ad	$0	$0	$0	$0	$0	$0	$0
6210	Life Insurance	ad	$0	$0	$0	$0	$0	$0	$0
6215	Penalties	ad	$0	$0	$0	$0	$0	$0	$0
6225	Other Deductions	ad	$0	$0	$0	$0	$0	$0	$0
			$27,866,266	**$12,667,486**	**$6,675,996**	**$7,261,583**	**$1,061,078**	**$124,459**	**$75,664**
				$27,866,266					

Grouping by Allocator	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
1808	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815	$ 41,050	$ 11,500	$ 12,643	$ 16,863	$ -	$ -	$ 45
1820	$ 15,749	$ 4,248	$ 4,902	$ 6,588	$ -	$ -	$ 11
1830	$ 18,937	$ 10,577	$ 4,435	$ 2,468	$ 1,237	$ 147	$ 73
1835	$ 63,584	$ 37,309	$ 16,513	$ 4,755	$ 4,246	$ 504	$ 257
1840	$ 47	$ 28	$ 12	$ 3	$ 3	$ 0	$ 0
1845	$ 21,526	$ 12,376	$ 5,361	$ 2,110	$ 1,424	$ 169	$ 85
1850	$ 76,093	$ 42,236	$ 17,846	$ 10,251	$ 4,890	$ 581	$ 290
1855	$ 26,916	$ 17,055	$ 6,692	$ -	$ 2,701	$ 321	$ 147
1860	$ 4,279	$ 2,313	$ 505	$ 1,268	$ 193	$ -	$ -
1815-1855	$ 131,967	$ 73,802	$ 31,704	$ 16,285	$ 8,631	$ 1,025	$ 519
1830 & 1835	$ 132,374	$ 76,038	$ 32,902	$ 13,114	$ 8,755	$ 1,040	$ 525
1840 & 1845	$ 77,756	$ 45,012	$ 19,640	$ 7,019	$ 5,161	$ 613	$ 310
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 26,313	$ 9,431	$ 15,504	$ 1,378	$ -	$ -	$ -
Break Out	-$ 13,846,131	-$ 7,778,273	-$ 3,380,468	-$ 1,653,531	-$ 880,248	-$ 101,952	-$ 51,660
CCA	$ 9,875	$ 7,089	$ 1,481	$ 118	$ 1,062	$ 126	$ -
CDMPP	$ 79,220	$ 45,001	$ 20,381	$ 9,599	$ 3,424	$ 391	$ 424
CEN	$ 1,511,327	$ 554,163	$ 311,285	$ 634,025	$ 7,494	$ 1,351	$ 3,008
CEN EWMP	$ 10,379,124	$ 3,805,747	$ 2,137,768	$ 4,354,204	$ 51,467	$ 9,281	$ 20,657
CREV	-$ 4,289,333	-$ 1,996,674	-$ 1,004,372	-$ 1,236,741	-$ 30,285	-$ 5,750	-$ 15,511
CWCS	$ 1,026,410	$ 650,362	$ 255,204	$ -	$ 103,014	$ 12,236	$ 5,594
CWMC	$ 959,583	$ 518,757	$ 113,212	$ 284,393	$ 43,221	$ -	$ -
CWMR	$ 32,437	$ 22,152	$ 8,947	$ 1,339	$ -	$ -	$ -
CWNB	$ 86,648	$ 55,683	$ 23,266	$ 6,472	$ 47	$ 47	$ 1,132
DCP	$ 6,163	$ 1,726	$ 1,898	$ 2,532	$ -	$ -	$ 7
LPHA	-$ 7,130	-$ 4,278	-$ 2,139	-$ 713	$ -	$ -	$ -
LTNCP	$ 5,435,678	$ 3,017,092	$ 1,274,794	$ 732,258	$ 349,338	$ 41,494	$ 20,702
NFA	$ 61,602	$ 30,942	$ 15,943	$ 11,036	$ 3,120	$ 362	$ 198
NFA ECC	$ 3,322,045	$ 1,703,550	$ 853,759	$ 556,705	$ 176,427	$ 20,545	$ 11,059
O&M	$ 533,790	$ 303,217	$ 137,331	$ 64,677	$ 23,069	$ 2,637	$ 2,859
PNCP	$ 9,858,866	$ 5,215,100	$ 2,134,983	$ 1,784,061	$ 615,408	$ 73,097	$ 36,217
SNCP	$ 8,103,878	$ 5,063,280	$ 2,382,730	$ -	$ 557,279	$ 66,193	$ 34,396
TCP	$ 3,965,624	$ 1,110,925	$ 1,221,332	$ 1,629,047	$ -	$ -	$ 4,319
Total	**$ 27,866,266**	**$ 12,667,486**	**$ 6,675,996**	**$ 7,261,583**	**$ 1,061,078**	**$ 124,459**	**$ 75,664**

Niagara-on-the-Lake Hydro Inc.

EB-2005-0395 EB-2006-0247

December 13, 2006

Sheet O5 Details of Allocators by Class and Account Worksheet - Second Run - With USL as a class

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	Reclassified Balance	Financial Statement Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Categorization: Demand	Customer	Total	Allocation - Demand Related: 1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	Total - Demand
1565	Conservation and Demand Management Expenditures and Recoveries	$79,220	$0	$79,220	$0	$79,220	$79,220	$0	$0	$0	$0	$0	$0	$0
1608	Franchises and Consents	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	$198,798	($198,798)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	$0	$192,635	$192,635	$192,635	$0	$192,635	$53,965	$59,328	$79,133	$0	$0	$210	$192,635
1805-2	Land Station <50 kV	$0	$6,163	$6,163	$6,163	$0	$6,163	$1,726	$1,898	$2,532	$0	$0	$7	$6,163
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$3,772,989	$0	$3,772,989	$3,772,989	$0	$3,772,989	$1,056,961	$1,162,004	$1,549,914	$0	$0	$4,110	$3,772,989
1820	Distribution Station Equipment - Normally Primary below 50 kV	$263,416	($263,416)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$263,416	$263,416	$263,416	$0	$263,416	$71,053	$81,988	$110,196	$0	$0	$180	$263,416
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
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$3,783,277	($3,783,277)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$0	$2,826,146	$2,826,146	$1,130,458	$1,695,688	$2,826,146	$304,924	$351,853	$472,909	$0	$0	$772	$1,130,458
1830-5	Poles, Towers and Fixtures - Secondary	$0	$957,131	$957,131	$382,852	$574,278	$957,131	$182,474	$199,890	$0	$0	$0	$489	$382,852
1835	Overhead Conductors and Devices	$4,867,178	($4,867,178)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$0	$2,086,496	$2,086,496	$834,598	$1,251,898	$2,086,496	$225,120	$259,767	$349,141	$0	$0	$570	$834,598
1835-5	Overhead Conductors and Devices - Secondary	$0	$2,780,682	$2,780,682	$1,112,273	$1,668,409	$2,780,682	$530,129	$580,725	$0	$0	$0	$1,419	$1,112,273
1840	Underground Conduit	$2,875,314	($2,875,314)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	$0	$1,213,376	$1,213,376	$485,350	$728,026	$1,213,376	$130,916	$151,064	$203,039	$0	$0	$331	$485,350
1840-5	Underground Conduit - Secondary	$0	$1,661,938	$1,661,938	$664,775	$997,163	$1,661,938	$316,844	$347,083	$0	$0	$0	$848	$664,775
1845	Underground Conductors and Devices	$6,173,558	($6,173,558)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	$0	$3,469,431	$3,469,431	$1,387,773	$2,081,659	$3,469,431	$374,331	$431,942	$580,552	$0	$0	$948	$1,387,773
1845-5	Underground Conductors and Devices - Secondary	$0	$2,704,127	$2,704,127	$1,081,651	$1,622,476	$2,704,127	$515,534	$564,737	$0	$0	$0	$1,380	$1,081,651
1850	Line Transformers	$5,435,678	$0	$5,435,678	$2,174,271	$3,261,407	$5,435,678	$684,749	$787,935	$699,854	$0	$0	$1,734	$2,174,271
1855	Services	$1,026,410	$0	$1,026,410	$0	$1,026,410	$1,026,410	$0	$0	$0	$0	$0	$0	$0
1860	Meters	$910,741	$0	$910,741	$0	$910,741	$910,741	$0	$0	$0	$0	$0	$0	$0
1905	Land	$49,000	$0	$49,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$845,593	$0	$845,593	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$134,769	$0	$134,769	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1920	Computer Equipment - Hardware	$233,324	$0	$233,324	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1925	Computer Software	$501,482	$0	$501,482	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1930	Transportation Equipment	$1,004,612	$0	$1,004,612	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1935	Stores Equipment	$14,235	$0	$14,235	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment	$342,079	$0	$342,079	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1945	Measurement and Testing Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$14,428	$0	$14,428	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	$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
1975	Load Management Controls - Utility Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	$159,922	$0	$159,922	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1990	Other Tangible Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit	($2,802,684)		($2,802,684)			$0	($369,208)	($416,148)	($264,167)	$0	$0	($959)	($1,050,481)
2005	Property Under Capital Leases	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($12,128,651)		($12,128,651)			$0	($1,408,532)	($1,586,113)	($1,053,106)	$0	$0	($3,685)	($4,051,435)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3046	Balance Transferred From Income	($889,437)		($889,437)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4080	Distribution Services Revenue	($4,289,333)		($4,289,333)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4082	Retail Services Revenues	($1,714)		($1,714)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4084	Service Transaction Requests (STR) Revenues	($68)		($68)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4090	Electric Services Incidental to Energy Sales	($26,103)		($26,103)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	($1,632)		($1,632)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4215	Other Utility Operating Income	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4220	Other Electric Revenues	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	($7,130)		($7,130)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4235	Miscellaneous Service Revenues	($97,579)		($97,579)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4240	Provision for Rate Refunds	$0		$0	$0	$0	$0	$0	$0	$0				$0
4245	Government Assistance Directly Credited to Income	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4305	Regulatory Debits	$0		$0	$0	$0	$0	$0	$0	$0				$0
4310	Regulatory Credits	$0		$0	$0	$0	$0	$0	$0	$0				$0
4315	Revenues from Electric Plant Leased to Others	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4320	Expenses of Electric Plant Leased to Others	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	($46,506)		($46,506)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4335	Profits and Losses from Financial Instrument Hedges	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4345	Gains from Disposition of Future Use Utility Plant	$0		$0	$0	$0	$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	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4360	Loss on Disposition of Utility and Other Property	$18,635		$18,635	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4365	Gains from Disposition of Allowances for Emission	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4390	Miscellaneous Non-Operating Income	($8,707)		($8,707)	$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
4398	Foreign Exchange Gains and Losses, Including Amortization	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income	($14,409)		($14,409)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4415	Equity in Earnings of Subsidiary Companies	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	$8,878,581		$8,878,581	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4708	Charges-WMS	$1,101,035		$1,101,035	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4710	Cost of Power Adjustments	$399,508		$399,508	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4712	Charges-One-Time	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	$963,298		$963,298	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4715	System Control and Load Dispatching	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	$548,029		$548,029	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4730	Rural Rate Assistance Expense	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	$44,301		$44,301	$17,720	$26,580	$44,301	$5,857	$6,559	$5,287	$0	$0	$17	$17,720
5010	Load Dispatching	$7,057		$7,057	$2,823	$4,234	$7,057	$933	$1,045	$842	$0	$0	$3	$2,823
5012	Station Buildings and Fixtures Expense	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5014	Transformer Station Equipment - Operation Labour	$7,207		$7,207	$7,207	$0	$7,207	$2,019	$2,220	$2,961	$0	$0	$8	$7,207
5015	Transformer Station Equipment - Operation Supplies and Expenses	$29,957		$29,957	$29,957	$0	$29,957	$8,392	$9,226	$12,306	$0	$0	$33	$29,957
5016	Distribution Station Equipment - Operation Labour	$705		$705	$705	$0	$705	$190	$219	$295	$0	$0	$0	$705
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$19,626		$19,626	$7,851	$11,776	$19,626	$2,819	$3,159	$1,865	$0	$0	$7	$7,851
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$24,489		$24,489	$9,795	$14,693	$24,489	$3,518	$3,941	$2,327	$0	$0	$9	$9,795
5030	Overhead Subtransmission Feeders - Operation	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	$3,171		$3,171	$1,268	$1,902	$3,171	$399	$460	$408	$0	$0	$1	$1,268
5040	Underground Distribution Lines and Feeders - Operation Labour	$20,354		$20,354	$8,142	$12,212	$20,354	$3,009	$3,362	$1,763	$0	$0	$8	$8,142
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$39,343		$39,343	$15,737	$23,606	$39,343	$5,816	$6,499	$3,407	$0	$0	$15	$15,737
5050	Underground Subtransmission Feeders - Operation	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$6,365		$6,365	$2,546	$3,819	$6,365	$802	$923	$819	$0	$0	$2	$2,546
5065	Meter Expense	$48,842		$48,842	$0	$48,842	$48,842	$0	$0	$0	$0	$0	$0	$0
5070	Customer Premises - Operation Labour	$8,177		$8,177	$0	$8,177	$8,177	$0	$0	$0	$0	$0	$0	$0
5075	Customer Premises - Materials and Expenses	$1,698		$1,698	$0	$1,698	$1,698	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	$49,195		$49,195	$19,678	$29,517	$49,195	$6,504	$7,283	$5,872	$0	$0	$19	$19,678

USoA Account #	Allocation - Customer Related: 1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	Total - Customer	Allocation of Miscellaneous Revenue: 1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	Total - Mis
1565	$45,001	$20,381	$9,599	$3,424	$391	$424	$79,220	$0	$0	$0	$0	$0	$0	$0
1608	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	$1,210,151	$252,815	$20,094	$181,256	$21,529	$9,842	$1,695,688	$0	$0	$0	$0	$0	$0	$0
1830-5	$415,538	$81,529	$0	$65,819	$7,818	$3,574	$574,278	$0	$0	$0	$0	$0	$0	$0
1835	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	$893,434	$186,649	$14,835	$133,818	$15,895	$7,266	$1,251,898	$0	$0	$0	$0	$0	$0	$0
1835-5	$1,207,233	$236,861	$0	$191,219	$22,713	$10,383	$1,668,409	$0	$0	$0	$0	$0	$0	$0
1840	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	$519,566	$108,544	$8,627	$77,820	$9,243	$4,226	$728,026	$0	$0	$0	$0	$0	$0	$0
1840-5	$721,531	$141,565	$0	$114,287	$13,575	$6,206	$997,163	$0	$0	$0	$0	$0	$0	$0
1845	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	$1,485,605	$310,361	$24,668	$222,513	$26,430	$12,082	$2,081,659	$0	$0	$0	$0	$0	$0	$0
1845-5	$1,173,997	$230,340	$0	$185,955	$22,087	$10,097	$1,622,476	$0	$0	$0	$0	$0	$0	$0
1850	$2,332,342	$486,860	$32,405	$349,338	$41,494	$18,969	$3,261,407	$0	$0	$0	$0	$0	$0	$0
1855	$650,362	$255,204	$0	$103,014	$12,236	$5,594	$1,026,410	$0	$0	$0	$0	$0	$0	$0
1860	$492,353	$107,450	$269,917	$41,021	$0	$0	$910,741	$0	$0	$0	$0	$0	$0	$0
1905	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1906	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1908	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1910	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1915	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1920	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1925	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1930	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1935	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1940	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1945	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1950	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1955	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1960	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1970	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1975	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1980	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1990	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1995	($1,227,249)	($268,829)	($13,357)	($187,619)	($22,254)	($10,173)	($1,729,481)							
2005	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2010	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2105	($4,418,599)	($916,929)	($181,978)	($657,795)	($75,598)	($34,559)	($6,285,458)							
2120	$0	$0	$0	$0	$0	$0	$0							
3046	$0	$0	$0	$0	$0	$0	$0	($446,762)	($230,195)	($159,347)	($45,050)	($5,224)	($2,858)	($889,437)
4080	$0	$0	$0	$0	$0	$0	$0	($1,996,674)	($1,004,372)	($1,236,741)	($30,285)	($5,750)	($15,511)	($4,289,333)
4082	$0	$0	$0	$0	$0	$0	$0	($1,101)	($460)	($128)	($1)	($1)	($22)	($1,714)
4084	$0	$0	$0	$0	$0	$0	$0	($44)	($18)	($5)	($0)	($0)	($1)	($68)
4090	$0	$0	$0	$0	$0	$0	$0	($16,775)	($7,009)	($1,950)	($14)	($14)	($341)	($26,103)
4205	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4210	$0	$0	$0	$0	$0	$0	$0	($819)	($422)	($292)	($83)	($10)	($5)	($1,632)
4215	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4220	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4225	$0	$0	$0	$0	$0	$0	$0	($4,278)	($2,139)	($713)	$0	$0	$0	($7,130)
4235	$0	$0	$0	$0	$0	$0	$0	($62,708)	($26,201)	($7,289)	($53)	($53)	($1,275)	($97,579)
4240	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4245	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4305	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4310	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4315	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4320	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4325	$0	$0	$0	$0	$0	$0	$0	($23,360)	($12,036)	($8,332)	($2,356)	($273)	($149)	($46,506)
4330	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4335	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4340	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4345	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4350	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4355	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4360	$0	$0	$0	$0	$0	$0	$0	$9,360	$4,823	$3,339	$944	$109	$60	$18,635
4365	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4370	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4390	$0	$0	$0	$0	$0	$0	$0	($4,373)	($2,253)	($1,560)	($441)	($51)	($28)	($8,707)
4395	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4398	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4405	$0	$0	$0	$0	$0	$0	$0	($7,238)	($3,729)	($2,581)	($730)	($85)	($46)	($14,409)
4415	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4705	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4708	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4710	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4712	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4714	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4715	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4716	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4730	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5005	$18,917	$4,084	$179	$2,897	$344	$157	$26,580	$0	$0	$0	$0	$0	$0	$0
5010	$3,014	$651	$29	$462	$55	$25	$4,234	$0	$0	$0	$0	$0	$0	$0
5012	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5014	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5015	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5016	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5017	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020	$8,454	$1,719	$79	$1,298	$154	$70	$11,776	$0	$0	$0	$0	$0	$0	$0
5025	$10,549	$2,145	$99	$1,620	$192	$88	$14,693	$0	$0	$0	$0	$0	$0	$0
5030	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5035	$1,360	$284	$19	$204	$24	$11	$1,902	$0	$0	$0	$0	$0	$0	$0
5040	$8,774	$1,779	$75	$1,351	$160	$73	$12,212	$0	$0	$0	$0	$0	$0	$0
5045	$16,960	$3,438	$145	$2,611	$310	$142	$23,606	$0	$0	$0	$0	$0	$0	$0
5050	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	$2,731	$570	$38	$409	$49	$22	$3,819	$0	$0	$0	$0	$0	$0	$0
5065	$26,404	$5,762	$14,475	$2,200	$0	$0	$48,842	$0	$0	$0	$0	$0	$0	$0
5070	$5,870	$1,226	$97	$879	$104	$0	$8,177	$0	$0	$0	$0	$0	$0	$0
5075	$1,219	$255	$20	$183	$22	$0	$1,698	$0	$0	$0	$0	$0	$0	$0
5085	$21,008	$4,536	$199	$3,218	$382	$175	$29,517	$0	$0	$0	$0	$0	$0	$0

USoA Account #	Allocation of General Plant and Administration: 1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	Total - A&G	
1565	$0	$0	$0	$0	$0	$0	$0	($0)
1608	$0	$0	$0	$0	$0	$0	$0	$0
1805	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	$0	$0	$0	$0	$0	$0	$0	$0
1806	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	$0	$0	$0	$0	$0	$0	$0	$0
1808	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	$0	$0	$0	$0	$0	$0	$0	$0
1810	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	$0	$0	$0	$0	$0	$0	$0	$0
1815	$0	$0	$0	$0	$0	$0	$0	$0
1820	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	$0	$0	$0	$0	$0	$0	$0	$0
1820-3	$0	$0	$0	$0	$0	$0	$0	$0
1825	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	$0	$0	$0	$0	$0	$0	$0	$0
1830	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	$0	$0	$0	$0	$0	$0	$0	$0
1830-5	$0	$0	$0	$0	$0	$0	$0	$0
1835	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	$0	$0	$0	$0	$0	$0	$0	$0
1835-5	$0	$0	$0	$0	$0	$0	$0	$0
1840	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	$0	$0	$0	$0	$0	$0	$0	($0)
1840-5	$0	$0	$0	$0	$0	$0	$0	$0
1845	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	$0	$0	$0	$0	$0	$0	$0	$0
1845-5	$0	$0	$0	$0	$0	$0	$0	$0
1850	$0	$0	$0	$0	$0	$0	$0	($0)
1855	$0	$0	$0	$0	$0	$0	$0	$0
1860	$0	$0	$0	$0	$0	$0	$0	$0
1905	$25,127	$12,593	$8,211	$2,602	$303	$163	$49,000	$0
1906	$0	$0	$0	$0	$0	$0	$0	$0
1908	$433,621	$217,316	$141,704	$44,908	$5,230	$2,815	$845,593	$0
1910	$0	$0	$0	$0	$0	$0	$0	$0
1915	$69,110	$34,635	$22,585	$7,157	$833	$449	$134,769	$0
1920	$119,649	$59,964	$39,100	$12,391	$1,443	$777	$233,324	$0
1925	$257,161	$128,880	$84,038	$26,633	$3,101	$1,669	$501,482	$0
1930	$515,166	$258,183	$168,352	$53,353	$6,213	$3,344	$1,004,612	$0
1935	$7,300	$3,658	$2,386	$756	$88	$47	$14,235	$0
1940	$175,419	$87,914	$57,325	$18,167	$2,116	$1,139	$342,079	$0
1945	$0	$0	$0	$0	$0	$0	$0	$0
1950	$0	$0	$0	$0	$0	$0	$0	$0
1955	$7,399	$3,708	$2,418	$766	$89	$48	$14,428	$0
1960	$0	$0	$0	$0	$0	$0	$0	$0
1970	$0	$0	$0	$0	$0	$0	$0	$0
1975	$0	$0	$0	$0	$0	$0	$0	$0
1980	$82,008	$41,100	$26,800	$8,493	$989	$532	$159,922	$0
1990	$0	$0	$0	$0	$0	$0	$0	$0
1995	($11,652)	($5,839)	($3,808)	($1,207)	($141)	($76)	($22,722)	($0)
2005	$0	$0	$0	$0	$0	$0	$0	$0
2010	$0	$0	$0	$0	$0	$0	$0	$0
2105	($918,816)	($460,478)	($300,261)	($95,157)	($11,081)	($5,965)	($1,791,758)	($0)
2120	$0	$0	$0	$0	$0	$0	$0	$0
3046	$0	$0	$0	$0	$0	$0	$0	($0)
4080	$0	$0	$0	$0	$0	$0	$0	$0
4082	$0	$0	$0	$0	$0	$0	$0	$0
4084	$0	$0	$0	$0	$0	$0	$0	($0)
4090	$0	$0	$0	$0	$0	$0	$0	$0
4205	$0	$0	$0	$0	$0	$0	$0	$0
4210	$0	$0	$0	$0	$0	$0	$0	($0)
4215	$0	$0	$0	$0	$0	$0	$0	$0
4220	$0	$0	$0	$0	$0	$0	$0	$0
4225	$0	$0	$0	$0	$0	$0	$0	$0
4235	$0	$0	$0	$0	$0	$0	$0	$0
4240	$0	$0	$0	$0	$0	$0	$0	$0
4245	$0	$0	$0	$0	$0	$0	$0	$0
4305	$0	$0	$0	$0	$0	$0	$0	$0
4310	$0	$0	$0	$0	$0	$0	$0	$0
4315	$0	$0	$0	$0	$0	$0	$0	$0
4320	$0	$0	$0	$0	$0	$0	$0	$0
4325	$0	$0	$0	$0	$0	$0	$0	$0
4330	$0	$0	$0	$0	$0	$0	$0	$0
4335	$0	$0	$0	$0	$0	$0	$0	$0
4340	$0	$0	$0	$0	$0	$0	$0	$0
4345	$0	$0	$0	$0	$0	$0	$0	$0
4350	$0	$0	$0	$0	$0	$0	$0	$0
4355	$0	$0	$0	$0	$0	$0	$0	$0
4360	$0	$0	$0	$0	$0	$0	$0	$0
4365	$0	$0	$0	$0	$0	$0	$0	$0
4370	$0	$0	$0	$0	$0	$0	$0	$0
4390	$0	$0	$0	$0	$0	$0	$0	($0)
4395	$0	$0	$0	$0	$0	$0	$0	$0
4398	$0	$0	$0	$0	$0	$0	$0	$0
4405	$0	$0	$0	$0	$0	$0	$0	$0
4415	$0	$0	$0	$0	$0	$0	$0	$0
4705	$3,255,538	$1,828,704	$3,724,703	$44,026	$7,940	$17,670	$8,878,581	$0
4708	$403,720	$226,778	$461,901	$5,460	$985	$2,191	$1,101,035	$0
4710	$146,489	$82,286	$167,600	$1,981	$357	$795	$399,508	$0
4712	$0	$0	$0	$0	$0	$0	$0	$0
4714	$353,216	$198,409	$404,119	$4,777	$861	$1,917	$963,298	$0
4715	$0	$0	$0	$0	$0	$0	$0	$0
4716	$200,948	$112,876	$229,907	$2,717	$490	$1,091	$548,029	$0
4730	$0	$0	$0	$0	$0	$0	$0	$0
5005	$0	$0	$0	$0	$0	$0	$0	$0
5010	$0	$0	$0	$0	$0	$0	$0	$0
5012	$0	$0	$0	$0	$0	$0	$0	$0
5014	$0	$0	$0	$0	$0	$0	$0	$0
5015	$0	$0	$0	$0	$0	$0	$0	($0)
5016	$0	$0	$0	$0	$0	$0	$0	$0
5017	$0	$0	$0	$0	$0	$0	$0	$0
5020	$0	$0	$0	$0	$0	$0	$0	$0
5025	$0	$0	$0	$0	$0	$0	$0	$0
5030	$0	$0	$0	$0	$0	$0	$0	$0
5035	$0	$0	$0	$0	$0	$0	$0	($0)
5040	$0	$0	$0	$0	$0	$0	$0	$0
5045	$0	$0	$0	$0	$0	$0	$0	$0
5050	$0	$0	$0	$0	$0	$0	$0	$0
5055	$0	$0	$0	$0	$0	$0	$0	($0)
5065	$0	$0	$0	$0	$0	$0	$0	$0
5070	$0	$0	$0	$0	$0	$0	$0	$0
5075	$0	$0	$0	$0	$0	$0	$0	($0)
5085	$0	$0	$0	$0	$0	$0	$0	$0

5090	Underground Distribution Lines and Feeders - Rental Paid	$18,059		$18,059	$7,224	$10,836	$18,059	$2,670	$2,983	$1,564	$0	$0	$7	$7,224	$7,785	$1,578	$66	$1,199	$142	$65	$10,836	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5095	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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5096	Other Rent	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	$31,414		$31,414	$12,566	$18,848	$31,414	$4,153	$4,651	$3,749	$0	$0	$12	$12,566	$13,415	$2,896	$127	$2,055	$244	$112	$18,848	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5110	Maintenance of Buildings and Fixtures - Distribution 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	$0	$0	$0	$0
5112	Maintenance of Transformer Station Equipment	$3,886		$3,886	$3,886	$0	$3,886	$1,089	$1,197	$1,596	$0	$0	$4	$3,886	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5114	Maintenance of Distribution Station Equipment	$15,044		$15,044	$15,044	$0	$15,044	$4,058	$4,682	$6,293	$0	$0	$10	$15,044	$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	$18,937		$18,937	$7,575	$11,362	$18,937	$2,440	$2,762	$2,367	$0	$0	$6	$7,575	$8,137	$1,674	$101	$1,237	$147	$67	$11,362	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5125	Maintenance of Overhead Conductors and Devices	$63,584		$63,584	$25,434	$38,151	$63,584	$9,866	$10,980	$4,561	$0	$0	$26	$25,434	$27,443	$5,533	$194	$4,246	$504	$231	$38,151	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5130	Maintenance of Overhead Services	$12,466		$12,466	$0	$12,466	$12,466	$0	$0	$0	$0	$0	$0	$0	$7,899	$3,100	$0	$1,251	$149	$68	$12,466	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5135	Overhead Distribution Lines and Feeders - Right of Way	$88,259		$88,259	$35,304	$52,955	$88,259	$12,679	$14,205	$8,387	$0	$0	$33	$35,304	$38,019	$7,732	$356	$5,837	$693	$317	$52,955	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5145	Maintenance of Underground Conduit	$47		$47	$19	$28	$47	$7	$8	$3	$0	$0	$0	$19	$20	$4	$0	$3	$0	$0	$28	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5150	Maintenance of Underground Conductors and Devices	$21,526		$21,526	$8,610	$12,916	$21,526	$3,103	$3,475	$2,024	$0	$0	$8	$8,610	$9,274	$1,885	$86	$1,424	$169	$77	$12,916	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5155	Maintenance of Underground Services	$14,450		$14,450	$0	$14,450	$14,450	$0	$0	$0	$0	$0	$0	$0	$9,156	$3,593	$0	$1,450	$172	$79	$14,450	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5160	Maintenance of Line Transformers	$66,557		$66,557	$26,623	$39,934	$66,557	$8,384	$9,648	$8,569	$0	$0	$21	$26,623	$28,558	$5,961	$397	$4,277	$508	$232	$39,934	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5175	Maintenance of Meters	$4,279		$4,279	$0	$4,279	$4,279	$0	$0	$0	$0	$0	$0	$0	$2,313	$505	$1,268	$193	$0	$0	$4,279	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5305	Supervision	$13,407		$13,407	$0	$13,407	$13,407	$0	$0	$0	$0	$0	$0	$0	$8,616	$3,600	$1,001	$7	$7	$175	$13,407	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5310	Meter Reading Expense	$32,437		$32,437	$0	$32,437	$32,437	$0	$0	$0	$0	$0	$0	$0	$22,152	$8,947	$1,339	$0	$0	$0	$32,437	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5315	Customer Billing	$151,276		$151,276	$0	$151,276	$151,276	$0	$0	$0	$0	$0	$0	$0	$97,216	$40,619	$11,300	$82	$82	$1,977	$151,276	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5320	Collecting	$47,435		$47,435	$0	$47,435	$47,435	$0	$0	$0	$0	$0	$0	$0	$30,484	$12,737	$3,543	$26	$26	$620	$47,435	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5325	Collecting- Cash Over and Short	($7)		($7)	$0	($7)	($7)	$0	$0	$0	$0	$0	$0	$0	($5)	($2)	($1)	($0)	($0)	($0)	($7)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5335	Bad Debt Expense	$26,313		$26,313	$0	$26,313	$26,313	$0	$0	$0	$0	$0	$0	$0	$9,431	$15,504	$1,378	$0	$0	$0	$26,313	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5340	Miscellaneous Customer Accounts 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	$0	$0	$0	$0	$0
5405	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	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5415	Energy Conservation	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5425	Miscellaneous Customer Service and Informational Expenses	$713		$713			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$405	$183	$86	$31	$4	$4	$713	$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	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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
5520	Miscellaneous Sales 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
5605	Executive Salaries and Expenses	$51,844		$51,844			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$29,450	$13,338	$6,282	$2,241	$256	$278	$51,844	$0
5610	Management Salaries and Expenses	$76,362		$76,362			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$43,377	$19,646	$9,252	$3,300	$377	$409	$76,362	$0
5615	General Administrative Salaries and Expenses	$82,979		$82,979			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$47,136	$21,349	$10,054	$3,586	$410	$444	$82,979	$0
5620	Office Supplies and Expenses	$40,445		$40,445			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$22,975	$10,406	$4,901	$1,748	$200	$217	$40,445	$0
5625	Administrative Expense Transferred Credit	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5630	Outside Services Employed	$25,070		$25,070			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$14,241	$6,450	$3,038	$1,083	$124	$134	$25,070	$0
5635	Property Insurance	$22,600		$22,600			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$11,589	$5,808	$3,787	$1,200	$140	$75	$22,600	$0
5640	Injuries and Damages	$29,921		$29,921			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$16,997	$7,698	$3,625	$1,293	$148	$160	$29,921	$0
5645	Employee Pensions and Benefits	$78,275		$78,275			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$44,464	$20,138	$9,484	$3,383	$387	$419	$78,275	$0
5650	Franchise Requirements	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	$29,321		$29,321			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$16,656	$7,544	$3,553	$1,267	$145	$157	$29,321	$0
5660	General Advertising Expenses	$7,843		$7,843			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,455	$2,018	$950	$339	$39	$42	$7,843	$0
5665	Miscellaneous General Expenses	$51,691		$51,691			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$29,363	$13,299	$6,263	$2,234	$255	$277	$51,691	$0
5670	Rent	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	$59,325		$59,325			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$33,699	$15,263	$7,188	$2,564	$293	$318	$59,325	$0
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	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment	$1,085,204	$0	$1,085,204			$0	$139,062	$155,638	$123,944	$0	$0	$405	$419,049	$356,512	$78,031	$12,990	$53,222	$6,155	$2,830	$509,741								$80,210	$40,198	$26,212	$8,307	$967	$521	$156,415	$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	$0	$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								$0	$0	$0	$0	$0	$0	$0	$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								$0	$0	$0	$0	$0	$0	$0	$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	$0		$0																		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5735	Amortization of Deferred Development Costs	$0		$0																		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5740	Amortization of Deferred Charges	$0		$0																		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6005	Interest on Long Term Debt	$652,737		$652,737				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$327,868	$168,934	$116,941	$33,061	$3,834	$2,098	$652,737	$0
6105	Taxes Other Than Income Taxes	$28,903		$28,903	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$14,518	$7,480	$5,178	$1,464	$170	$93	$28,903	$0
6110	Income Taxes	$322,017		$322,017			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$161,749	$83,341	$57,691	$16,310	$1,891	$1,035	$322,017	$0
6205	Donations	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6210	Life Insurance	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6215	Penalties	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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
		$27,866,266	$0	$27,866,266	$13,754,917	$16,571,518	$30,326,435	$2,898,754	$3,233,077	$2,931,209	$0	$0	$9,010	$9,072,050	$6,302,950	$1,453,150	$234,410	$917,911	$106,355	$51,543	$9,066,319	($2,554,772)	($1,284,011)	($1,415,600)	($78,069)	($11,351)	($20,178)	($5,363,981)	$6,020,553	$3,273,780	$5,511,565	$221,236	$29,455	$35,288	$15,091,878	($0)

2006 COST ALLOCATION INFORMATION FILING
Niagara-on-the-Lake Hydro Inc.
EB-2005-0395 EB-2006-0247
December 13, 2006
Sheet O6 Composite Allocator Detail Worksheet - Second Run - With USL as a class

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 AJ to BN

A	B	C	D	E	F	J	K	L	X	Y	Z	AA	AE	AF	AG	AS
		Demand Allocators							**Customer Allocators**							
			1	2	3	7	8	9		1	2	3	7	8	9	
		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**
Composite allocators																
Rate Base																
1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$79,220	$45,001	$20,381	$9,599	$3,424	$391	$424	$79,220
1805-1	Land Station >50 kV		$53,965	$59,328	$79,133	$0	$0	$210	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV		$1,726	$1,898	$2,532	$0	$0	$7	$0	$0	$0	$0	$0	$0	$0	$0
1805	Total	$198,798	$55,691	$61,226	$81,665	$0	$0	$217	$0	$0	$0	$0	$0	$0	$0	$198,798
1806-1	Land Rights Station >50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806	Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810	Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$3,772,989	$1,056,961	$1,162,004	$1,549,914	$0	$0	$4,110	$0	$0	$0	$0	$0	$0	$0	$3,772,989
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$263,416	$71,053	$81,988	$110,196	$0	$0	$180	$0	$0	$0	$0	$0	$0	$0	$263,416
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
1820	Total	$263,416	$71,053	$81,988	$110,196	$0	$0	$180	$0	$0	$0	$0	$0	$0	$0	$263,416
1815 & 1820	Total	$4,036,405	$1,128,013	$1,243,992	$1,660,110	$0	$0	$4,289	$0	$0	$0	$0	$0	$0	$0	$4,036,405
1825-1	Storage Battery Equipment > 50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary		$304,924	$351,853	$472,909	$0	$0	$772	$1,695,688	$1,210,151	$252,815	$20,094	$181,256	$21,529	$9,842	$1,695,688
1830-5	Poles, Towers and Fixtures - Secondary		$182,474	$199,890	$0	$0	$0	$489	$574,278	$415,538	$81,529	$0	$65,819	$7,818	$3,574	$574,278
1830	Total	$1,513,311	$487,398	$551,743	$472,909	$0	$0	$1,261	$2,269,966	$1,625,689	$334,345	$20,094	$247,075	$29,347	$13,416	$3,783,277
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary		$225,120	$259,767	$349,141	$0	$0	$570	$1,251,898	$893,434	$186,649	$14,835	$133,818	$15,895	$7,266	$1,251,898
1835-5	Overhead Conductors and Devices - Secondary		$530,129	$580,725	$0	$0	$0	$1,419	$1,668,409	$1,207,233	$236,861	$0	$191,219	$22,713	$10,383	$1,668,409
1835	Total	$1,946,871	$755,249	$840,492	$349,141	$0	$0	$1,989	$2,920,307	$2,100,668	$423,510	$14,835	$325,038	$38,607	$17,649	$4,867,178
1830 & 1835	Total	$3,460,182	$1,242,648	$1,392,234	$822,050	$0	$0	$3,250	$5,190,273	$3,726,357	$757,855	$34,929	$572,113	$67,955	$31,065	$8,650,455
1840-3	Underground Conduit - Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary		$130,916	$151,064	$203,039	$0	$0	$331	$728,026	$519,566	$108,544	$8,627	$77,820	$9,243	$4,226	$728,026
1840-5	Underground Conduit - Secondary		$316,844	$347,083	$0	$0	$0	$848	$997,163	$721,531	$141,565	$0	$114,287	$13,575	$6,206	$997,163
1840	Total	$1,150,126	$447,760	$498,148	$203,039	$0	$0	$1,180	$1,725,189	$1,241,096	$250,109	$8,627	$192,107	$22,818	$10,431	$2,875,314
1845-3	Underground Conductors and Devices Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices Primary		$374,331	$431,942	$580,552	$0	$0	$948	$2,081,659	$1,485,605	$310,361	$24,668	$222,513	$26,430	$12,082	$2,081,659
1845-5	Underground Conductors and Devices Secondary		$515,534	$564,737	$0	$0	$0	$1,380	$1,622,476	$1,173,997	$230,340	$0	$185,955	$22,087	$10,097	$1,622,476
1845	Total	$2,469,423	$889,865	$996,678	$580,552	$0	$0	$2,328	$3,704,135	$2,659,602	$540,701	$24,668	$408,468	$48,517	$22,179	$6,173,558
1840 & 1845	Total	$3,619,549	$1,337,624	$1,494,826	$783,591	$0	$0	$3,508	$5,429,323	$3,900,698	$790,810	$33,295	$600,575	$71,335	$32,610	$9,048,872
1850	Line Transformers	$2,174,271	$684,749	$787,935	$699,854	$0	$0	$1,734	$3,261,407	$2,332,342	$486,860	$32,405	$349,338	$41,494	$18,969	$5,435,678
1815- 1850	Total	$13,290,407	$4,393,034	$4,918,987	$3,965,604	$0	$0	$12,781	$13,881,003	$9,959,397	$2,035,524	$100,629	$1,522,025	$180,784	$82,644	$27,171,410
1855	Services	$0	$0	$0	$0	$0	$0	$0	$1,026,410	$650,362	$255,204	$0	$103,014	$12,236	$5,594	$1,026,410
1815- 1855	Total	$13,290,407	$4,393,034	$4,918,987	$3,965,604	$0	$0	$12,781	$14,907,413	$10,609,760	$2,290,728	$100,629	$1,625,039	$193,019	$88,237	$28,197,820
1860	Meters	$0	$0	$0	$0	$0	$0	$0	$910,741	$492,353	$107,450	$269,917	$41,021	$0	$0	$910,741
1815-1860	Total	$13,290,407	$4,393,034	$4,918,987	$3,965,604	$0	$0	$12,781	$15,818,154	$11,102,113	$2,398,178	$370,546	$1,666,060	$193,019	$88,237	$29,108,561

	A	B	C	D	E	F	J	K	L	X	Y	Z	AA	AE	AF	AG	AS
93																	
94	1565-1860	Total	$13,489,205	$4,448,725	$4,980,213	$4,047,269	$0	$0	$12,997	$15,897,374	$11,147,113	$2,418,560	$380,145	$1,669,484	$193,411	$88,662	$29,386,579
95																	
96		Total Demand And Customer	$29,386,579	$15,595,839	$7,398,773	$4,427,414	$1,669,484	$193,411	$101,659								
97		Accum Depreciation - NFA	($13,116,855)	($7,423,588)	($3,188,017)	($1,512,608)	($845,414)	($97,852)	($49,376)								
98		Accum Depreciation - NFA ECC	($10,336,893)	($5,827,131)	($2,503,041)	($1,235,084)	($657,795)	($75,598)	($38,244)								
99	NFA	Net Fixed Assets	$16,269,723	$8,172,250	$4,210,756	$2,914,806	$824,070	$95,558	$52,283								
100	NFA ECC	Net Fixed Assets Excluding Capital Contribution	$19,049,686	$9,768,708	$4,895,732	$3,192,330	$1,011,689	$117,812	$63,415								
101																	
102																	
103	**Operating and Maintenance**			Allocate all the costs to the O and M expenses before using it as a composite allocator.													
104																	
105	**Acccounts**																
106	5005	Operation Supervision and Engineering	$17,720	$5,857	$6,559	$5,287	$0	$0	$17	$23,181	$18,917	$4,084	$179	$2,897	$344	$157	
107	5010	Load Dispatching	$2,823	$933	$1,045	$842	$0	$0	$3	$3,693	$3,014	$651	$29	$462	$55	$25	
108	5012	Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
109	5014	Transformer Station Equipment - Operation Labour	$7,207	$2,019	$2,220	$2,961	$0	$0	$8	$0	$0	$0	$0	$0	$0	$0	
110	5015	Transformer Station Equipment - Operation Supplies and Expenses	$29,957	$8,392	$9,226	$12,306	$0	$0	$33	$0	$0	$0	$0	$0	$0	$0	
111	5016	Distribution Station Equipment - Operation Labour	$705	$190	$219	$295	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
112	5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
113	5020	Overhead Distribution Lines and Feeders - Operation Labour	$7,851	$2,819	$3,159	$1,865	$0	$0	$7	$10,253	$8,454	$1,719	$79	$1,298	$154	$70	
114	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$9,795	$3,518	$3,941	$2,327	$0	$0	$9	$12,793	$10,549	$2,145	$99	$1,620	$192	$88	
115	5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
116	5035	Overhead Distribution Transformers- Operation	$1,268	$399	$460	$408	$0	$0	$1	$1,663	$1,360	$284	$19	$204	$24	$11	
117	5040	Underground Distribution Lines and Feeders - Operation Labour	$8,142	$3,009	$3,362	$1,763	$0	$0	$8	$10,628	$8,774	$1,779	$75	$1,351	$160	$73	
118	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$15,737	$5,816	$6,499	$3,407	$0	$0	$15	$20,543	$16,960	$3,438	$145	$2,611	$310	$142	
119	5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
120	5055	Underground Distribution Transformers - Operation	$2,546	$802	$923	$819	$0	$0	$2	$3,339	$2,731	$570	$38	$409	$49	$22	
121	5065	Meter Expense	$0	$0	$0	$0	$0	$0	$0	$46,642	$26,404	$5,762	$14,475	$2,200	$0	$0	
122	5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$7,193	$5,870	$1,226	$97	$879	$104	$0	
123	5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$1,494	$1,219	$255	$20	$183	$22	$0	
124	5085	Miscellaneous Distribution Expense	$19,678	$6,504	$7,283	$5,872	$0	$0	$19	$25,742	$21,008	$4,536	$199	$3,218	$382	$175	
125	5090	Underground Distribution Lines and Feeders - Rental Paid	$7,224	$2,670	$2,983	$1,564	$0	$0	$7	$9,429	$7,785	$1,578	$66	$1,199	$142	$65	
126	5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
127	5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
128	5105	Maintenance Supervision and Engineering	$12,566	$4,153	$4,651	$3,749	$0	$0	$12	$16,438	$13,415	$2,896	$127	$2,055	$244	$112	
129	5110	Maintenance of Buildings and Fixtures Distribution Stations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
130	5112	Maintenance of Transformer Station Equipment	$3,886	$1,089	$1,197	$1,596	$0	$0	$4	$0	$0	$0	$0	$0	$0	$0	
131	5114	Maintenance of Distribution Station Equipment	$15,044	$4,058	$4,682	$6,293	$0	$0	$10	$0	$0	$0	$0	$0	$0	$0	
132	5120	Maintenance of Poles, Towers and Fixtures	$7,575	$2,440	$2,762	$2,367	$0	$0	$6	$9,911	$8,137	$1,674	$101	$1,237	$147	$67	
133	5125	Maintenance of Overhead Conductors and Devices	$25,434	$9,866	$10,980	$4,561	$0	$0	$26	$33,169	$27,443	$5,533	$194	$4,246	$504	$231	
134	5130	Maintenance of Overhead Services	$0	$0	$0	$0	$0	$0	$0	$10,999	$7,899	$3,100	$0	$1,251	$149	$68	
135	5135	Overhead Distribution Lines and Feeders - Right of Way	$35,304	$12,679	$14,205	$8,387	$0	$0	$33	$46,108	$38,019	$7,732	$356	$5,837	$693	$317	
136	5145	Maintenance of Underground Conduit	$19	$7	$8	$3	$0	$0	$0	$25	$20	$4	$0	$3	$0	$0	
137	5150	Maintenance of Underground Conductors and Devices	$8,610	$3,103	$3,475	$2,024	$0	$0	$8	$11,245	$9,274	$1,885	$86	$1,424	$169	$77	
138	5155	Maintenance of Underground Services	$0	$0	$0	$0	$0	$0	$0	$12,748	$9,156	$3,593	$0	$1,450	$172	$79	
139	5160	Maintenance of Line Transformers	$26,623	$8,384	$9,648	$8,569	$0	$0	$21	$34,917	$28,558	$5,961	$397	$4,277	$508	$232	
140	5175	Maintenance of Meters	$0	$0	$0	$0	$0	$0	$0	$4,086	$2,313	$505	$1,268	$193	$0	$0	
141	5305	Supervision	$0	$0	$0	$0	$0	$0	$0	$13,218	$8,616	$3,600	$1,001	$7	$7	$175	
142	5310	Meter Reading Expense	$0	$0	$0	$0	$0	$0	$0	$32,437	$22,152	$8,947	$1,339	$0	$0	$0	
143	5315	Customer Billing	$0	$0	$0	$0	$0	$0	$0	$149,135	$97,216	$40,619	$11,300	$82	$82	$1,977	
144	5320	Collecting	$0	$0	$0	$0	$0	$0	$0	$46,764	$30,484	$12,737	$3,543	$26	$26	$620	
145	5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	($7)	($5)	($2)	($1)	($0)	($0)	($0)	
146	5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
147	5335	Bad Debt Expense	$0	$0	$0	$0	$0	$0	$0	$26,313	$9,431	$15,504	$1,378	$0	$0	$0	
148	5340	Miscellaneous Customer Accounts Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
149																	
150	O&M DC	Total	$265,712	$88,707	$99,486	$77,267	$0	$0	$251	$624,100	$445,173	$142,316	$36,611	$40,619	$4,642	$4,783	
151																	
152	O&M	Total Demand and Customer	$939,856	$533,880	$241,803	$113,878	$40,619	$4,642	$5,034								
153																	
154																	
155	**Accounts**																
156	4705	Power Purchased	$8,878,581	$3,255,538	$1,828,704	$3,724,703	$44,026	$7,940	$17,670	$8,878,581							
157	4708	Charges-WMS	$1,101,035	$403,720	$226,778	$461,901	$5,460	$985	$2,191	$1,101,035							
158	4710	Cost of Power Adjustments	$399,508	$146,489	$82,286	$167,600	$1,981	$357	$795	$399,508							
159	4712	Charges-One-Time	$0	$0	$0	$0	$0	$0	$0	$0							
160	4714	Charges-NW	$963,298	$353,216	$198,409	$404,119	$4,777	$861	$1,917	$963,298							
161	4716	Charges-CN	$548,029	$200,948	$112,876	$229,907	$2,717	$490	$1,091	$548,029							
162	4730	Rural Rate Assistance Expense	$0	$0	$0	$0	$0	$0	$0	$0							
163	5685	Independent Market Operator Fees and Penalties	$0	$0	$0	$0	$0	$0	$0	$0							
164																	
165	COP	Cost of Power	$11,890,451	$4,359,910	$2,449,054	$4,988,230	$58,961	$10,633	$23,664	$11,890,451							
166																	

	A	B	C	D	E	F	J	K	L	X	Y	Z	AA	AE	AF	AG	AS
167	**Acccounts**																
168	5005	Operation Supervision and Engineering	$44,301	$24,775	$10,643	$5,467	$2,897	$344	$174	$44,301							
169	5010	Load Dispatching	$7,057	$3,947	$1,695	$871	$462	$55	$28	$7,057							
170	5012	Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0	$0	$0	$0							
171	5014	Transformer Station Equipment - Operation Labour	$7,207	$2,019	$2,220	$2,961	$0	$0	$8	$7,207							
172	5015	Transformer Station Equipment - Operation Supplies and Expenses	$29,957	$8,392	$9,226	$12,306	$0	$0	$33	$29,957							
173	5016	Distribution Station Equipment - Operation Labour	$705	$190	$219	$295	$0	$0	$0	$705							
174	5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0							
175	5020	Overhead Distribution Lines and Feeders - Operation Labour	$19,626	$11,274	$4,878	$1,944	$1,298	$154	$78	$19,626							
176	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$24,489	$14,067	$6,087	$2,426	$1,620	$192	$97	$24,489							
177	5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0							
178	5035	Overhead Distribution Transformers- Operation	$3,171	$1,760	$744	$427	$204	$24	$12	$3,171							
179	5040	Underground Distribution Lines and Feeders - Operation Labour	$20,354	$11,783	$5,141	$1,837	$1,351	$160	$81	$20,354							
180	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$39,343	$22,775	$9,938	$3,552	$2,611	$310	$157	$39,343							
181	5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0							
182	5055	Underground Distribution Transformers - Operation	$6,365	$3,533	$1,493	$857	$409	$49	$24	$6,365							
183	5065	Meter Expense	$48,842	$26,404	$5,762	$14,475	$2,200	$0	$0	$48,842							
184	5070	Customer Premises - Operation Labour	$8,177	$5,870	$1,226	$97	$879	$104	$0	$8,177							
185	5075	Customer Premises - Materials and Expenses	$1,698	$1,219	$255	$20	$183	$22	$0	$1,698							
186	5085	Miscellaneous Distribution Expense	$49,195	$27,512	$11,819	$6,071	$3,218	$382	$194	$49,195							
187	5090	Underground Distribution Lines and Feeders - Rental Paid	$18,059	$10,454	$4,562	$1,630	$1,199	$142	$72	$18,059							
188	5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0							
189	5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0							
190	5105	Maintenance Supervision and Engineering	$31,414	$17,568	$7,547	$3,877	$2,055	$244	$124	$31,414							
191	5110	Maintenance of Buildings and Fixtures Distribution Stations	$0	$0	$0	$0	$0	$0	$0	$0							
192	5112	Maintenance of Transformer Station Equipment	$3,886	$1,089	$1,197	$1,596	$0	$0	$4	$3,886							
193	5114	Maintenance of Distribution Station Equipment	$15,044	$4,058	$4,682	$6,293	$0	$0	$10	$15,044							
194	5120	Maintenance of Poles, Towers and Fixtures	$18,937	$10,577	$4,435	$2,468	$1,237	$147	$73	$18,937							
195	5125	Maintenance of Overhead Conductors and Devices	$63,584	$37,309	$16,513	$4,755	$4,246	$504	$257	$63,584							
196	5130	Maintenance of Overhead Services	$12,466	$7,899	$3,100	$0	$1,251	$149	$68	$12,466							
197	5135	Overhead Distribution Lines and Feeders - Right of Way	$88,259	$50,698	$21,937	$8,744	$5,837	$693	$350	$88,259							
198	5145	Maintenance of Underground Conduit	$47	$28	$12	$3	$3	$0	$0	$47							
199	5150	Maintenance of Underground Conductors and Devices	$21,526	$12,376	$5,361	$2,110	$1,424	$169	$85	$21,526							
200	5155	Maintenance of Underground Services	$14,450	$9,156	$3,593	$0	$1,450	$172	$79	$14,450							
201	5160	Maintenance of Line Transformers	$66,557	$36,943	$15,609	$8,966	$4,277	$508	$253	$66,557							
202	5175	Maintenance of Meters	$4,279	$2,313	$505	$1,268	$193	$0	$0	$4,279							
203	5305	Supervision	$13,407	$8,616	$3,600	$1,001	$7	$7	$175	$13,407							
204	5310	Meter Reading Expense	$32,437	$22,152	$8,947	$1,339	$0	$0	$0	$32,437							
205	5315	Customer Billing	$151,276	$97,216	$40,619	$11,300	$82	$82	$1,977	$151,276							
206	5320	Collecting	$47,435	$30,484	$12,737	$3,543	$26	$26	$620	$47,435							
207	5325	Collecting- Cash Over and Short	($7)	($5)	($2)	($1)	($0)	($0)	($0)	($7)							
208	5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	$0							
209	5335	Bad Debt Expense	$26,313	$9,431	$15,504	$1,378	$0	$0	$0	$26,313							
210	5340	Miscellaneous Customer Accounts Expenses	$0	$0	$0	$0	$0	$0	$0	$0							
211	5405	Supervision	$0	$0	$0	$0	$0	$0	$0	$0							
212	5410	Community Relations - Sundry	$0	$0	$0	$0	$0	$0	$0	$0							
213	5415	Energy Conservation	$0	$0	$0	$0	$0	$0	$0	$0							
214	5420	Community Safety Program	$0	$0	$0	$0	$0	$0	$0	$0							
215	5425	Miscellaneous Customer Service and Informational Expenses	$713	$405	$183	$86	$31	$4	$4	$713							
216	5505	Supervision	$0	$0	$0	$0	$0	$0	$0	$0							
217	5510	Demonstrating and Selling Expense	$0	$0	$0	$0	$0	$0	$0	$0							
218	5515	Advertising Expense	$0	$0	$0	$0	$0	$0	$0	$0							
219	5520	Miscellaneous Sales Expense	$0	$0	$0	$0	$0	$0	$0	$0							
220	5605	Executive Salaries and Expenses	$51,844	$29,450	$13,338	$6,282	$2,241	$256	$278	$51,844							
221	5610	Management Salaries and Expenses	$76,362	$43,377	$19,646	$9,252	$3,300	$377	$409	$76,362							
222	5615	General Administrative Salaries and Expenses	$82,979	$47,136	$21,349	$10,054	$3,586	$410	$444	$82,979							
223	5620	Office Supplies and Expenses	$40,445	$22,975	$10,406	$4,901	$1,748	$200	$217	$40,445							
224	5625	Administrative Expense Transferred Credit	$0	$0	$0	$0	$0	$0	$0	$0							
225	5630	Outside Services Employed	$25,070	$14,241	$6,450	$3,038	$1,083	$124	$134	$25,070							
226	5635	Property Insurance	$22,600	$11,589	$5,808	$3,787	$1,200	$140	$75	$22,600							
227	5640	Injuries and Damages	$29,921	$16,997	$7,698	$3,625	$1,293	$148	$160	$29,921							
228	5645	Employee Pensions and Benefits	$78,275	$44,464	$20,138	$9,484	$3,383	$387	$419	$78,275							
229	5650	Franchise Requirements	$0	$0	$0	$0	$0	$0	$0	$0							
230	5655	Regulatory Expenses	$29,321	$16,656	$7,544	$3,553	$1,267	$145	$157	$29,321							
231	5660	General Advertising Expenses	$7,843	$4,455	$2,018	$950	$339	$39	$42	$7,843							
232	5665	Miscellaneous General Expenses	$51,691	$29,363	$13,299	$6,263	$2,234	$255	$277	$51,691							
233	5670	Rent	$0	$0	$0	$0	$0	$0	$0	$0							
234	5675	Maintenance of General Plant	$59,325	$33,699	$15,263	$7,188	$2,564	$293	$318	$59,325							
235	5680	Electrical Safety Authority Fees	$0	$0	$0	$0	$0	$0	$0	$0							
236	6105	Taxes Other Than Income Taxes	$28,903	$14,518	$7,480	$5,178	$1,464	$170	$93	$28,903							
237	6205	Donations	$0	$0	$0	$0	$0	$0	$0	$0							
238	6210	Life Insurance	$0	$0	$0	$0	$0	$0	$0	$0							
239	6215	Penalties	$0	$0	$0	$0	$0	$0	$0	$0							
240	6225	Other Deductions	$0	$0	$0	$0	$0	$0	$0	$0							

OM&A Expenses	$1,525,149	$863,204	$392,422	$187,520	$66,352	$7,588	$8,061	$1,525,149

Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)	**Demand Allocators** Demand Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Customer Total	**Customer Allocators** Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total
1808	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1815	41,050	11,500	12,643	16,863	-	-	45	-	-	-	-	-	-	-	-
1820	15,749	4,248	4,902	6,588	-	-	11	-	-	-	-	-	-	-	-
1830	7,575	2,440	2,762	2,367	-	-	6	9,911	8,137	1,674	101	1,237	147	67	-
1835	25,434	9,866	10,980	4,561	-	-	26	33,169	27,443	5,533	194	4,246	504	231	-
1840	19	7	8	3	-	-	0	25	20	4	0	3	0	0	-
1845	8,610	3,103	3,475	2,024	-	-	8	11,245	9,274	1,885	86	1,424	169	77	-
1850	30,437	9,586	11,030	9,797	-	-	24	39,919	32,650	6,815	454	4,890	581	266	-
1855	-	-	-	-	-	-	-	23,747	17,055	6,692	-	2,701	321	147	-
1860	-	-	-	-	-	-	-	4,086	2,313	505	1,268	193	-	-	-
1815-1855	52,787	17,448	19,537	15,751	-	-	51	69,055	56,353	12,167	534	8,631	1,025	469	-
1830 & 1835	52,950	19,016	21,305	12,579	-	-	50	69,154	57,023	11,597	535	8,755	1,040	475	-
1840 & 1845	31,102	11,494	12,845	6,733	-	-	30	40,600	33,518	6,795	286	5,161	613	280	-
BCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BDHA	-	-	-	-	-	-	-	26,313	9,431	15,504	1,378	-	-	-	-
Break Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	8,687	7,089	1,481	118	1,062	126	-	-
CDMPP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CEN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CEN EWMP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CREV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWCS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWMC	-	-	-	-	-	-	-	46,642	26,404	5,762	14,475	2,200	-	-	-
CWMR	-	-	-	-	-	-	-	32,437	22,152	8,947	1,339	-	-	-	-
CWNB	-	-	-	-	-	-	-	209,109	136,311	56,954	15,844	115	115	2,771	-
DCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LPHA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LTNCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NFA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NFA ECC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PNCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SNCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	**$ 265,712**	**$ 88,707**	**$ 99,486**	**$ 77,267**	**$ -**	**$ -**	**$ 251**	**$ 624,100**	**$ 445,173**	**$ 142,316**	**$ 36,611**	**$ 40,619**	**$ 4,642**	**$ 4,783**	**$ -**

Grouping of OM&A (lines 168 - 240)	**Demand Allocators** Demand Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Customer Total	**Customer Allocators** Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total
1808	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1815	41,050	11,500	12,643	16,863	-	-	45	41,050	-	-	-	-	-	-	-
1820	15,749	4,248	4,902	6,588	-	-	11	15,749	-	-	-	-	-	-	-
1830	18,937	10,577	4,435	2,468	1,237	147	73	18,937	-	-	-	-	-	-	-
1835	63,584	37,309	16,513	4,755	4,246	504	257	63,584	-	-	-	-	-	-	-
1840	47	28	12	3	3	0	0	47	-	-	-	-	-	-	-
1845	21,526	12,376	5,361	2,110	1,424	169	85	21,526	-	-	-	-	-	-	-
1850	76,093	42,236	17,846	10,251	4,890	581	290	76,093	-	-	-	-	-	-	-
1855	26,916	17,055	6,692	-	2,701	321	147	26,916	-	-	-	-	-	-	-
1860	4,279	2,313	505	1,268	193	-	-	4,279	-	-	-	-	-	-	-
1815-1855	131,967	73,802	31,704	16,285	8,631	1,025	519	131,967	-	-	-	-	-	-	-
1830 & 1835	132,374	76,038	32,902	13,114	8,755	1,040	525	132,374	-	-	-	-	-	-	-
1840 & 1845	77,756	45,012	19,640	7,019	5,161	613	310	77,756	-	-	-	-	-	-	-
BCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BDHA	26,313	9,431	15,504	1,378	-	-	-	26,313	-	-	-	-	-	-	-
Break Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CCA	9,875	7,089	1,481	118	1,062	126	-	9,875	-	-	-	-	-	-	-
CDMPP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CEN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CEN EWMP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CREV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWCS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWMC	48,842	26,404	5,762	14,475	2,200	-	-	48,842	-	-	-	-	-	-	-
CWMR	32,437	22,152	8,947	1,339	-	-	-	32,437	-	-	-	-	-	-	-
CWNB	212,111	136,311	56,954	15,844	115	115	2,771	212,111	-	-	-	-	-	-	-
DCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LPHA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LTNCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NFA	28,903	14,518	7,480	5,178	1,464	170	93	28,903	-	-	-	-	-	-	-
NFA ECC	22,600	11,589	5,808	3,787	1,200	140	75	22,600	-	-	-	-	-	-	-
O&M	533,790	303,217	137,331	64,677	23,069	2,637	2,859	533,790	-	-	-	-	-	-	-
PNCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SNCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TCP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	**$ 1,525,149**	**$ 863,204**	**$ 392,422**	**$ 187,520**	**$ 66,352**	**$ 7,588**	**$ 8,061**	**$ 1,525,149**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

2006 COST ALLOCATION INFORMATION FILING

Niagara-on-the-Lake Hydro Inc.

EB-2005-0395 EB-2006-0247

December 13, 2006

Sheet O7 Amortization Output Worksheet - Second Run - With USL as a class

Categorization and Allocation of Contributed Capital

Contributed Capital - 1995

Account	Description	Contributed Capital	Demand	Customer	Total	Demand Allocation 1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	Sub -total Total	Customer Allocation 1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	Sub -total	A & G Allocation 1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	Sub -total
1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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							
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							
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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							
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							
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1810-1	Leasehold Improvements >50 kV (Wholesale)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1810-2	Leasehold Improvements <50 kV (Other)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1815	Transformer Station Equipment - Normally Primary above 50 kV	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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							
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	$0							
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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							
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							
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1830-4	Poles, Towers and Fixtures - Primary	($71,883)	($28,753)	($43,130)	($71,883)	($7,756)	($8,949)	($12,028)	$0	$0	($20)	($28,753)	($30,780)	($6,430)	($511)	($4,610)	($548)	($250)	($43,130)							
1830-5	Poles, Towers and Fixtures - Secondary	($24,345)	($9,738)	($14,607)	($24,345)	($4,641)	($5,084)	$0	$0	$0	($12)	($9,738)	($10,569)	($2,074)	$0	($1,674)	($199)	($91)	($14,607)							
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1835-4	Overhead Conductors and Devices - Primary	($53,070)	($21,228)	($31,842)	($53,070)	($5,726)	($6,607)	($8,880)	$0	$0	($14)	($21,228)	($22,725)	($4,747)	($377)	($3,404)	($404)	($185)	($31,842)							
1835-5	Overhead Conductors and Devices - Secondary	($70,727)	($28,291)	($42,436)	($70,727)	($13,484)	($14,771)	$0	$0	$0	($36)	($28,291)	($30,706)	($6,025)	$0	($4,864)	($578)	($264)	($42,436)							
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1840-4	Underground Conduit - Primary	($211,658)	($84,663)	($126,995)	($211,658)	($22,837)	($26,351)	($35,417)	$0	$0	($58)	($84,663)	($90,632)	($18,934)	($1,505)	($13,575)	($1,612)	($737)	($126,995)							
1840-5	Underground Conduit - Secondary	($289,904)	($115,961)	($173,942)	($289,904)	($55,269)	($60,544)	$0	$0	$0	($148)	($115,961)	($125,862)	($24,694)	$0	($19,936)	($2,368)	($1,082)	($173,942)							
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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 - Primary	($605,198)	($242,079)	($363,119)	($605,198)	($65,297)	($75,347)	($101,270)	$0	$0	($165)	($242,079)	($259,145)	($54,138)	($4,303)	($38,815)	($4,610)	($2,108)	($363,119)							
1845-5	Underground Conductors and Devices - Secondary	($471,700)	($188,680)	($283,020)	($471,700)	($89,928)	($98,511)	$0	$0	$0	($241)	($188,680)	($204,789)	($40,180)	$0	($32,437)	($3,853)	($1,761)	($283,020)							
1850	Line Transformers	($827,719)	($331,088)	($496,631)	($827,719)	($104,270)	($119,983)	($106,570)	$0	$0	($264)	($331,088)	($355,158)	($74,137)	($4,934)	($53,195)	($6,318)	($2,888)	($496,631)							
1855	Services	($147,934)	$0	($147,934)	($147,934)	$0	$0	$0	$0	$0	$0	$0	($93,735)	($36,782)	$0	($14,847)	($1,764)	($806)	($147,934)							
1860	Meters	($5,826)	$0	($5,826)	($5,826)	$0	$0	$0	$0	$0	$0	$0	($3,149)	($687)	($1,727)	($262)	$0	$0	($5,826)							
	Sub - Total	**($2,779,962)**	**($1,050,481)**	**($1,729,481)**	**($2,779,962)**	**($369,208)**	**($416,148)**	**($264,167)**	**$0**	**$0**	**($959)**	**($1,050,481)**	**($1,227,249)**	**($268,829)**	**($13,357)**	**($187,619)**	**($22,254)**	**($10,173)**	**($1,729,481)**							
General Plant																										
1905	Land	$0																		$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	$0																		$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	($13,000)																		($6,666)	($3,341)	($2,179)	($690)	($80)	($43)	($13,000)
1910	Leasehold Improvements	$0																		$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1920	Computer Equipment - Hardware	$0																		$0	$0	$0	$0	$0	$0	$0
1925	Computer Software	$0																		$0	$0	$0	$0	$0	$0	$0
1930	Transportation Equipment	($9,722)																		($4,985)	($2,499)	($1,629)	($516)	($60)	($32)	($9,722)
1935	Stores Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1945	Measurement and Testing Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0																		$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0																		$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1990	Other Tangible Property	$0																		$0	$0	$0	$0	$0	$0	$0
2005	Property Under Capital Leases	$0																		$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0																		$0	$0	$0	$0	$0	$0	$0
	Sub - Total	($22,722)																		($11,652)	($5,839)	($3,808)	($1,207)	($141)	($76)	($22,722)
	TOTAL - 1995	($2,802,684)	($1,050,481)	($1,729,481)	($2,779,962)	($369,208)	($416,148)	($264,167)	$0	$0	($959)	($1,050,481)	($1,227,249)	($268,829)	($13,357)	($187,619)	($22,254)	($10,173)	($1,729,481)	($11,652)	($5,839)	($3,808)	($1,207)	($141)	($76)	($22,722)

Accumulated Depreciation - 2105 Capital Contribution

Account	Description	Accumulated Depreciation	Demand	Customer	Total	Demand Allocation 1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	Sub -total	Customer Allocation 1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	Sub -total	A & G Allocation 1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	Sub -total
1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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							
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							
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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							
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							
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1815	Transformer Station Equipment - Normally Primary above 50 kV	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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							
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	$0							
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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							
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							
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1830-4	Poles, Towers and Fixtures - Primary	$7,649	$3,060	$4,590	$7,649	$825	$952	$1,280	$0	$0	$2	$3,060	$3,275	$684	$54	$491	$58	$27	$4,590							
1830-5	Poles, Towers and Fixtures - Secondary	$2,591	$1,036	$1,554	$2,591	$494	$541	$0	$0	$0	$1	$1,036	$1,125	$221	$0	$178	$21	$10	$1,554							
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1835-4	Overhead Conductors and Devices - Primary	$5,647	$2,259	$3,388	$5,647	$609	$703	$945	$0	$0	$2	$2,259	$2,418	$505	$40	$362	$43	$20	$3,388							
1835-5	Overhead Conductors and Devices - Secondary	$7,526	$3,011	$4,516	$7,526	$1,435	$1,572	$0	$0	$0	$4	$3,011	$3,268	$641	$0	$518	$61	$28	$4,516							
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1840-4	Underground Conduit - Primary	$24,793	$9,917	$14,876	$24,793	$2,675	$3,087	$4,149	$0	$0	$7	$9,917	$10,617	$2,218	$176	$1,590	$189	$86	$14,876							
1840-5	Underground Conduit - Secondary	$33,959	$13,584	$20,375	$33,959	$6,474	$7,092	$0	$0	$0	$17	$13,584	$14,743	$2,893	$0	$2,335	$277	$127	$20,375							
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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 - Primary	$70,892	$28,357	$42,535	$70,892	$7,649	$8,826	$11,863	$0	$0	$19	$28,357	$30,356	$6,342	$504	$4,547	$540	$247	$42,535							
1845-5	Underground Conductors and Devices - Secondary	$55,255	$22,102	$33,153	$55,255	$10,534	$11,540	$0	$0	$0	$28	$22,102	$23,989	$4,707	$0	$3,800	$451	$206	$33,153							
1850	Line Transformers	$89,442	$35,777	$53,665	$89,442	$11,267	$12,965	$11,516	$0	$0	$29	$35,777	$38,378	$8,011	$533	$5,748	$683	$312	$53,665							
1855	Services	$17,272	$0	$17,272	$17,272	$0	$0	$0	$0	$0	$0	$0	$10,944	$4,294	$0	$1,733	$206	$94	$17,272							
1860	Meters	$207	$0	$207	$207	$0	$0	$0	$0	$0	$0	$0	$112	$24	$61	$9	$0	$0	$207							
	Sub - Total	**$315,234**	**$119,102**	**$196,132**	**$315,234**	**$41,963**	**$47,278**	**$29,752**	**$0**	**$0**	**$109**	**$119,102**	**$139,224**	**$30,540**	**$1,369**	**$21,311**	**$2,530**	**$1,157**	**$196,132**							
General Plant																										
1905	Land	$0																		$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	$0																		$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$1,170																		$600	$301	$196	$62	$7	$4	$1,170
1910	Leasehold Improvements	$0																		$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1920	Computer Equipment - Hardware	$0																		$0	$0	$0	$0	$0	$0	$0
1925	Computer Software	$0																		$0	$0	$0	$0	$0	$0	$0
1930	Transportation Equipment	$4,722																		$2,421	$1,214	$791	$251	$29	$16	$4,722
1935	Stores Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1945	Measurement and Testing Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0																		$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0																		$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1990	Other Tangible Property	$0																		$0	$0	$0	$0	$0	$0	$0
2005	Property Under Capital Leases	$0																		$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0																		$0	$0	$0	$0	$0	$0	$0
	Sub - Total	$5,892																		$3,021	$1,514	$987	$313	$36	$20	$5,892
	TOTAL - 2105 CC	$321,126	$119,102	$196,132	$315,234	$41,963	$47,278	$29,752	$0	$0	$109	$119,102	$139,224	$30,540	$1,369	$21,311	$2,530	$1,157	$196,132	$3,021	$1,514	$987	$313	$36	$20	$5,892

Accumulated Depreciation - 2105 Fixed Assets Only

Account	Description	Accumulated Depreciation	Demand	Customer	Total	Demand Allocation 1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	Sub -total	Customer Allocation 1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	Sub -total	A & G Allocation 1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	Sub -total
1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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							
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							
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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							
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							
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1815	Transformer Station Equipment - Normally Primary above 50 kV	($67,730)	($67,730)	$0	($67,730)	($18,974)	($20,860)	($27,823)	$0	$0	($74)	($67,730)	$0	$0	$0	$0	$0	$0	$0							
1820	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							
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	($166,833)	($166,833)	$0	($166,833)	($45,001)	($51,926)	($69,792)	$0	$0	($114)	($166,833)	$0	$0	$0	$0	$0	$0	$0							
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	$0							
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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							
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							
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1830-4	Poles, Towers and Fixtures - Primary	($1,494,620)	($597,848)	($896,772)	($1,494,620)	($161,261)	($186,079)	($250,100)	$0	$0	($408)	($597,848)	($639,994)	($133,703)	($10,627)	($95,858)	($11,386)	($5,205)	($896,772)							
1830-5	Poles, Towers and Fixtures - Secondary	($506,183)	($202,473)	($303,710)	($506,183)	($96,502)	($105,713)	$0	$0	$0	($258)	($202,473)	($219,759)	($43,117)	$0	($34,809)	($4,135)	($1,890)	($303,710)							
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1835-4	Overhead Conductors and Devices - Primary	($1,047,080)	($418,832)	($628,248)	($1,047,080)	($112,974)	($130,361)	($175,212)	$0	$0	($286)	($418,832)	($448,358)	($93,667)	($7,445)	($67,155)	($7,977)	($3,646)	($628,248)							
1835-5	Overhead Conductors and Devices - Secondary	($1,395,447)	($558,179)	($837,268)	($1,395,447)	($266,038)	($291,429)	$0	$0	$0	($712)	($558,179)	($605,834)	($118,865)	$0	($95,961)	($11,398)	($5,211)	($837,268)							
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1840-4	Underground Conduit - Primary	($425,129)	($170,052)	($255,077)	($425,129)	($45,869)	($52,928)	($71,138)	$0	$0	($116)	($170,052)	($182,039)	($38,030)	($3,023)	($27,266)	($3,239)	($1,480)	($255,077)							
1840-5	Underground Conduit - Secondary	($582,291)	($232,916)	($349,374)	($582,291)	($111,012)	($121,607)	$0	$0	$0	($297)	($232,916)	($252,802)	($49,600)	$0	($40,042)	($4,756)	($2,174)	($349,374)							
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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 - Primary	($1,235,608)	($494,243)	($741,365)	($1,235,608)	($133,315)	($153,832)	($206,759)	$0	$0	($338)	($494,243)	($529,085)	($110,532)	($8,785)	($79,246)	($9,413)	($4,303)	($741,365)							
1845-5	Underground Conductors and Devices - Secondary	($963,051)	($385,221)	($577,831)	($963,051)	($183,603)	($201,126)	$0	$0	$0	($492)	($385,221)	($418,109)	($82,034)	$0	($66,226)	($7,866)	($3,596)	($577,831)							
1850	Line Transformers	($2,190,525)	($876,210)	($1,314,315)	($2,190,525)	($275,947)	($317,530)	($282,034)	$0	$0	($699)	($876,210)	($939,911)	($196,200)	($13,059)	($140,780)	($16,722)	($7,644)	($1,314,315)							
1855	Services	($103,868)	$0	($103,868)	($103,868)	$0	$0	$0	$0	$0	$0	$0	($65,814)	($25,826)	$0	($10,425)	($1,238)	($566)	($103,868)							
1860	Meters	($473,762)	$0	($473,762)	($473,762)	$0	$0	$0	$0	$0	$0	$0	($256,119)	($55,895)	($140,409)	($21,339)	$0	$0	($473,762)							
	Sub - Total	**($10,652,127)**	**($4,170,537)**	**($6,481,590)**	**($10,652,127)**	**($1,450,495)**	**($1,633,390)**	**($1,082,858)**	**$0**	**$0**	**($3,794)**	**($4,170,537)**	**($4,557,824)**	**($947,469)**	**($183,348)**	**($679,106)**	**($78,128)**	**($35,716)**	**($6,481,590)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Plant																										
1905	Land	$0																		$0	$0	$0	$0	$0	$0	$0

	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
201	1906	Land Rights	$0																		$0	$0	$0	$0	$0	$0	$0
202	1908	Buildings and Fixtures	($234,489)																		($120,246)	($60,263)	($39,295)	($12,453)	($1,450)	($781)	($234,489)
203	1910	Leasehold Improvements	$0																		$0	$0	$0	$0	$0	$0	$0
204	1915	Office Furniture and Equipment	($118,070)																		($60,547)	($30,344)	($19,786)	($6,270)	($730)	($393)	($118,070)
205	1920	Computer Equipment - Hardware	($185,042)																		($94,890)	($47,556)	($31,009)	($9,827)	($1,144)	($616)	($185,042)
206	1925	Computer Software	($232,596)																		($119,275)	($59,777)	($38,978)	($12,353)	($1,438)	($774)	($232,596)
207	1930	Transportation Equipment	($762,356)																		($390,937)	($195,924)	($127,755)	($40,487)	($4,715)	($2,538)	($762,356)
208	1935	Stores Equipment	($12,720)																		($6,523)	($3,269)	($2,132)	($676)	($79)	($42)	($12,720)
209	1940	Tools, Shop and Garage Equipment	($178,807)																		($91,693)	($45,953)	($29,964)	($9,496)	($1,106)	($595)	($178,807)
210	1945	Measurement and Testing Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
211	1950	Power Operated Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
212	1955	Communication Equipment	($14,242)																		($7,303)	($3,660)	($2,387)	($756)	($88)	($47)	($14,242)
213	1960	Miscellaneous Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
214	1970	Load Management Controls - Customer Premises	$0																		$0	$0	$0	$0	$0	$0	$0
215	1975	Load Management Controls - Utility Premises	$0																		$0	$0	$0	$0	$0	$0	$0
216	1980	System Supervisory Equipment	($59,327)																		($30,423)	($15,247)	($9,942)	($3,151)	($367)	($197)	($59,327)
217	1990	Other Tangible Property	$0																		$0	$0	$0	$0	$0	$0	$0
218	2005	Property Under Capital Leases	$0																		$0	$0	$0	$0	$0	$0	$0
219	2010	Electric Plant Purchased or Sold	$0																		$0	$0	$0	$0	$0	$0	$0
220		Sub - Total	($1,797,650)																		($921,838)	($461,992)	($301,249)	($95,469)	($11,118)	($5,984)	($1,797,650)
222		TOTAL - 2105 FA	($12,449,777)	($4,170,537)	($6,481,590)	($10,652,127)	($1,450,495)	($1,633,390)	($1,082,858)	$0	$0	($3,794)	($4,170,537)	($4,557,824)	($947,469)	($183,348)	($679,106)	($78,128)	($35,716)	($6,481,590)	($921,838)	($461,992)	($301,249)	($95,469)	($11,118)	($5,984)	($1,797,650)

Accumulated Depreciation - 2120

225-226							Demand Allocation 1	2	3	7	8	9	Sub -total	Customer Allocation 1	2	3	7	8	9	Sub -total	A & G Allocation 1	2	3	7	8	9	Sub -total
227	Account	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
228	1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
229	1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
230	1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
231	1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
232	1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
233	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							
234	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							
235	1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
236	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							
237	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							
238	1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
239	1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
240	1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
241	1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
242	1820	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							
243	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
244	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							
245	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	$0							
246	1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
247	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							
248	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							
249	1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
250	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
251	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							
252	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							
253	1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
254	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
255	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							
256	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							
257	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
258	1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
259	1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
260	1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
261	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
262	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							
263	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							
264	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							
265	1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
266	1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
267	1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
268		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
269	General Plant																										
270	1905	Land	$0																		$0	$0	$0	$0	$0	$0	$0
271	1906	Land Rights	$0																		$0	$0	$0	$0	$0	$0	$0
272	1908	Buildings and Fixtures	$0																		$0	$0	$0	$0	$0	$0	$0
273	1910	Leasehold Improvements	$0																		$0	$0	$0	$0	$0	$0	$0
274	1915	Office Furniture and Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
275	1920	Computer Equipment - Hardware	$0																		$0	$0	$0	$0	$0	$0	$0
276	1925	Computer Software	$0																		$0	$0	$0	$0	$0	$0	$0
277	1930	Transportation Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
278	1935	Stores Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
279	1940	Tools, Shop and Garage Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
280	1945	Measurement and Testing Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
281	1950	Power Operated Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
282	1955	Communication Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
283	1960	Miscellaneous Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
284	1970	Load Management Controls - Customer Premises	$0																		$0	$0	$0	$0	$0	$0	$0
285	1975	Load Management Controls - Utility Premises	$0																		$0	$0	$0	$0	$0	$0	$0
286	1980	System Supervisory Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
287	1990	Other Tangible Property	$0																		$0	$0	$0	$0	$0	$0	$0
288	2005	Property Under Capital Leases	$0																		$0	$0	$0	$0	$0	$0	$0
289	2010	Electric Plant Purchased or Sold	$0																		$0	$0	$0	$0	$0	$0	$0
290		Sub - Total	$0				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
292		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

Categorization and Allocation of Amortization Expense - Property, Plant and Equipment - 5705

298-299							Demand Allocation 1	2	3	7	8	9	Sub -total	Customer Allocation 1	2	3	7	8	9	Sub -total	A & G Allocation 1	2	3	7	8	9	Sub -total
300	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
301	1565	Conservation and Demand Management	$5,453	$0	$5,453	$5,453	$0	$0	$0	$0	$0	$0	$0	$3,098	$1,403	$661	$236	$27	$29	$5,453							
302	1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
303	1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
304	1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
305	1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
306	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							
307	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							
308	1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
309	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							
310	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							
311	1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
312	1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
313	1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
314	1815	Transformer Station Equipment - Normally Primary above 50 kV	$121,090	$121,090	$0	$121,090	$33,922	$37,293	$49,743	$0	$0	$132	$121,090	$0	$0	$0	$0	$0	$0	$0							
315	1820	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							
316	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
317	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$5,902	$5,902	$0	$5,902	$1,592	$1,837	$2,469	$0	$0	$4	$5,902	$0	$0	$0	$0	$0	$0	$0							
318	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	$0							
319	1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
320	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							
321	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							
322	1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
323	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
324	1830-4	Poles, Towers and Fixtures - Primary	$68,996	$27,598	$41,398	$68,996	$7,444	$8,590	$11,545	$0	$0	$19	$27,598	$29,544	$6,172	$491	$4,425	$526	$240	$41,398							
325	1830-5	Poles, Towers and Fixtures - Secondary	$23,367	$9,347	$14,020	$23,367	$4,455	$4,880	$0	$0	$0	$12	$9,347	$10,145	$1,990	$0	$1,607	$191	$87	$14,020							
326	1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
327	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
328	1835-4	Overhead Conductors and Devices - Primary	$72,299	$28,920	$43,379	$72,299	$7,801	$9,001	$12,098	$0	$0	$20	$28,920	$30,958	$6,468	$514	$4,637	$551	$252	$43,379							
329	1835-5	Overhead Conductors and Devices - Secondary	$96,353	$38,541	$57,812	$96,353	$18,369	$20,123	$0	$0	$0	$49	$38,541	$41,832	$8,207	$0	$6,626	$787	$360	$57,812							
330	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
331	1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
332	1840-4	Underground Conduit - Primary	$39,183	$15,673	$23,510	$39,183	$4,228	$4,878	$6,557	$0	$0	$11	$15,673	$16,778	$3,505	$279	$2,513	$298	$136	$23,510							
333	1840-5	Underground Conduit - Secondary	$53,669	$21,467	$32,201	$53,669	$10,232	$11,208	$0	$0	$0	$27	$21,467	$23,300	$4,572	$0	$3,691	$438	$200	$32,201							
334	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
335	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							
336	1845-4	Underground Conductors and Devices - Primary	$111,930	$44,772	$67,158	$111,930	$12,077	$13,935	$18,730	$0	$0	$31	$44,772	$47,928	$10,013	$796	$7,179	$853	$390	$67,158							
337	1845-5	Underground Conductors and Devices - Secondary	$87,240	$34,896	$52,344	$87,240	$16,632	$18,219	$0	$0	$0	$45	$34,896	$37,875	$7,431	$0	$5,999	$713	$326	$52,344							
338	1850	Line Transformers	$177,105	$70,842	$106,263	$177,105	$22,310	$25,672	$22,803	$0	$0	$56	$70,842	$75,992	$15,863	$1,056	$11,382	$1,352	$618	$106,263							
339	1855	Services	$35,180	$0	$35,180	$35,180	$0	$0	$0	$0	$0	$0	$0	$22,291	$8,747	$0	$3,531	$419	$192	$35,180							
340	1860	Meters	$31,023	$0	$31,023	$31,023	$0	$0	$0	$0	$0	$0	$0	$16,771	$3,660	$9,194	$1,397	$0	$0	$31,023							
341		Sub - Total	$928,789	$419,049	$509,741	$928,789	$139,062	$155,638	$123,944	$0	$0	$405	$419,049	$356,512	$78,031	$12,990	$53,222	$6,155	$2,830	$509,741	$0	$0	$0	$0	$0	$0	$0
343	General Plant																										
344	1905	Land	$0																		$0	$0	$0	$0	$0	$0	$0
345	1906	Land Rights	$0																		$0	$0	$0	$0	$0	$0	$0
346	1908	Buildings and Fixtures	$14,292																		$7,329	$3,673	$2,395	$759	$88	$48	$14,292
347	1910	Leasehold Improvements	$0																		$0	$0	$0	$0	$0	$0	$0
348	1915	Office Furniture and Equipment	$3,699																		$1,897	$951	$620	$196	$23	$12	$3,699
349	1920	Computer Equipment - Hardware	$18,537																		$9,506	$4,764	$3,106	$984	$115	$62	$18,537
350	1925	Computer Software	$84,973																		$43,574	$21,838	$14,240	$4,513	$526	$283	$84,973
351	1930	Transportation Equipment	($1,085)																		($556)	($279)	($182)	($58)	($7)	($4)	($1,085)
352	1935	Stores Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
353	1940	Tools, Shop and Garage Equipment	$25,290																		$12,969	$6,499	$4,238	$1,343	$156	$84	$25,290
354	1945	Measurement and Testing Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
355	1950	Power Operated Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
356	1955	Communication Equipment	$35																		$18	$9	$6	$2	$0	$0	$35
357	1960	Miscellaneous Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
358	1970	Load Management Controls - Customer Premises	$0																		$0	$0	$0	$0	$0	$0	$0
359	1975	Load Management Controls - Utility Premises	$0																		$0	$0	$0	$0	$0	$0	$0
360	1980	System Supervisory Equipment	$10,674																		$5,474	$2,743	$1,789	$567	$66	$36	$10,674
361	1990	Other Tangible Property	$0																		$0	$0	$0	$0	$0	$0	$0
362	2005	Property Under Capital Leases	$0																		$0	$0	$0	$0	$0	$0	$0
363	2010	Electric Plant Purchased or Sold	$0																		$0	$0	$0	$0	$0	$0	$0
364		Sub - Total	$156,415				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$80,210	$40,198	$26,212	$8,307	$967	$521	$156,415
366		TOTAL - 5705	$1,085,204	$419,049	$509,741	$928,789	$139,062	$155,638	$123,944	$0	$0	$405	$419,049	$356,512	$78,031	$12,990	$53,222	$6,155	$2,830	$509,741	$80,210	$40,198	$26,212	$8,307	$967	$521	$156,415

Categorization and Allocation of Amortization of Limited Term Electric Plant - 5710

371-372							Demand Allocation 1	2	3	7	8	9	Sub -total	Customer Allocation 1	2	3	7	8	9	Sub -total	A & G Allocation 1	2	3	7	8	9	Sub -total
373	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
374	1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
375	1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
376	1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
377	1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
378	1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
379	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							
380	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							
381	1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
382	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							
383	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							
384	1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
385	1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
386	1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
387	1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
388	1820	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							
389	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
390	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							
391	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	$0							
392	1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
393	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							
394	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							
395	1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
396	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
397	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							
398	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							
399	1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
400	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
401	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							
402	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							
403	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							

A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
1840-3	Underground Conduit - Bulk Deliver	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1845	Underground Conductors and Device	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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 - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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							
1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1860	Meters	$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**
General Plant																										
1905	Land	$0																		$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	$0																		$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$0																		$0	$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements	$0																		$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipmen	$0																		$0	$0	$0	$0	$0	$0	$0
1920	Computer Equipment - Hardware	$0																		$0	$0	$0	$0	$0	$0	$0
1925	Computer Software	$0																		$0	$0	$0	$0	$0	$0	$0
1930	Transportation Equipmen	$0																		$0	$0	$0	$0	$0	$0	$0
1935	Stores Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipmen	$0																		$0	$0	$0	$0	$0	$0	$0
1945	Measurement and Testing Equipmen	$0																		$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipmen	$0																		$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipmen	$0																		$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0																		$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0																		$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipmen	$0																		$0	$0	$0	$0	$0	$0	$0
1990	Other Tangible Property	$0																		$0	$0	$0	$0	$0	$0	$0
2005	Property Under Capital Leases	$0																		$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Solc	$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
	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

Categorization and Allocation of Accumulated Amortization of Electric Utility Plant - Intangibles - 5715

						Demand Allocation 1	2	3	7	8	9	Sub -total	Customer Allocation 1	2	3	7	8	9	Sub -total	A & G Allocation 1	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**
1565	Conservation and Demand Managemen	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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							
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							
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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							
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							
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1815	Transformer Station Equipment - Normally Primary above 50 kV	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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							
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	$0							
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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							
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							
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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							
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							
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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							
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							
1840	Underground Condui	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1840-3	Underground Conduit - Bulk Deliver	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1845	Underground Conductors and Device	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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 - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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							
1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1860	Meters	$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**
General Plant																										
1905	Land	$0																		$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	$0																		$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$0																		$0	$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements	$0																		$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipmen	$0																		$0	$0	$0	$0	$0	$0	$0
1920	Computer Equipment - Hardware	$0																		$0	$0	$0	$0	$0	$0	$0
1925	Computer Software	$0																		$0	$0	$0	$0	$0	$0	$0
1930	Transportation Equipmen	$0																		$0	$0	$0	$0	$0	$0	$0
1935	Stores Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipmen	$0																		$0	$0	$0	$0	$0	$0	$0
1945	Measurement and Testing Equipmen	$0																		$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipmen	$0																		$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipmen	$0																		$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0																		$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0																		$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipmen	$0																		$0	$0	$0	$0	$0	$0	$0
1990	Other Tangible Property	$0																		$0	$0	$0	$0	$0	$0	$0
2005	Property Under Capital Leases	$0																		$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Solc	$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
	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

Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720

						Demand Allocation 1	2	3	7	8	9	Sub -total	Customer Allocation 1	2	3	7	8	9	Sub -total	A & G Allocation 1	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**
1565	Conservation and Demand Managemen	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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							
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							
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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							
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							
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1815	Transformer Station Equipment - Normally Primary above 50 kV	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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							
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	$0							
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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							
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							
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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							
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							
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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							
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							
1840	Underground Condui	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1840-3	Underground Conduit - Bulk Deliver	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1845	Underground Conductors and Device	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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 - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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							
1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1860	Meters	$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**
General Plant																										
1905	Land	$0																		$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	$0																		$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$0																		$0	$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements	$0																		$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipmen	$0																		$0	$0	$0	$0	$0	$0	$0
1920	Computer Equipment - Hardware	$0																		$0	$0	$0	$0	$0	$0	$0
1925	Computer Software	$0																		$0	$0	$0	$0	$0	$0	$0
1930	Transportation Equipmen	$0																		$0	$0	$0	$0	$0	$0	$0
1935	Stores Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipmen	$0																		$0	$0	$0	$0	$0	$0	$0
1945	Measurement and Testing Equipmen	$0																		$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipmen	$0																		$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipmen	$0																		$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0																		$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0																		$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipmen	$0																		$0	$0	$0	$0	$0	$0	$0
1990	Other Tangible Property	$0																		$0	$0	$0	$0	$0	$0	$0
2005	Property Under Capital Leases	$0																		$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Solc	$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**
	TOTAL - 5720	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

						Demand Allocation 1	2	3	7	8	9	Sub -total	Customer Allocation 1	2	3	7	8	9	Sub -total	A & G Allocation 1	2	3	7	8	9	Sub -total
Account	**Description**		**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**
1565	Conservation and Demand Managemen	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	56.80%	25.73%	12.12%	4.32%	0.49%	0.54%	100.00%							
1805	Land					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%							
1805-1	Land Station >50 kV	100%	100%	0%	100%	28.01%	30.80%	41.08%	0.00%	0.00%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1805-2	Land Station <50 kV	100%	100%	0%	100%	28.01%	30.80%	41.08%	0.00%	0.00%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1806	Land Rights					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%							
1806-1	Land Rights Station >50 kV	100%	100%	0%	100%	28.01%	30.80%	41.08%	0.00%	0.00%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1806-2	Land Rights Station <50 kV	100%	100%	0%	100%	28.01%	30.80%	41.08%	0.00%	0.00%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1808	Buildings and Fixtures					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%							
1808-1	Buildings and Fixtures > 50 kV	100%	100%	0%	100%	28.01%	30.80%	41.08%	0.00%	0.00%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1808-2	Buildings and Fixtures < 50 KV	100%	100%	0%	100%	28.01%	30.80%	41.08%	0.00%	0.00%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1810	Leasehold Improvements					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%							
1810-1	Leasehold Improvements >50 kV	100%	100%	0%	100%	28.01%	30.80%	41.08%	0.00%	0.00%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1810-2	Leasehold Improvements <50 kV	100%	100%	0%	100%	28.01%	30.80%	41.08%	0.00%	0.00%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1815	Transformer Station Equipment - Normally Primary above 50 kV	100%	100%	0%	100%	28.01%	30.80%	41.08%	0.00%	0.00%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1820	Distribution Station Equipment - Normally Primary below 50 kV					28.01%	30.80%	41.08%	0.00%	0.00%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	100%	100%	0%	100%	28.01%	30.80%	41.08%	0.00%	0.00%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	100%	100%	0%	100%	26.97%	31.12%	41.83%	0.00%	0.00%	0.07%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	36.67%	20.60%	41.95%	0.50%	0.09%	0.20%	100.00%							
1825	Storage Battery Equipment					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	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH	AI	AJ	AV
608	1825-1	Storage Battery Equipment > 50 kV	100%	100%	0%	100%	28.01%	30.80%	41.08%	0.00%	0.00%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
609	1825-2	Storage Battery Equipment <50 kV	100%	100%	0%	100%	28.01%	30.80%	41.08%	0.00%	0.00%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
610	1830	Poles, Towers and Fixtures					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%
611	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	100%	100%	0%	100%	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
612	1830-4	Poles, Towers and Fixtures - Primary	100%	40%	60%	100%	26.97%	31.12%	41.83%	0.00%	0.00%	0.07%	100.00%	71.37%	14.91%	1.19%	10.69%	1.27%	0.58%	100.00%
613	1830-5	Poles, Towers and Fixtures - Secondary	100%	40%	60%	100%	47.66%	52.21%	0.00%	0.00%	0.00%	0.13%	100.00%	72.36%	14.20%	0.00%	11.46%	1.36%	0.62%	100.00%
614	1835	Overhead Conductors and Devices					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%
615	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	100%	100%	0%	100%	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
616	1835-4	Overhead Conductors and Devices - Primary	100%	40%	60%	100%	26.97%	31.12%	41.83%	0.00%	0.00%	0.07%	100.00%	71.37%	14.91%	1.19%	10.69%	1.27%	0.58%	100.00%
617	1835-5	Overhead Conductors and Devices - Secondary	100%	40%	60%	100%	47.66%	52.21%	0.00%	0.00%	0.00%	0.13%	100.00%	72.36%	14.20%	0.00%	11.46%	1.36%	0.62%	100.00%
618	1840	Underground Condui					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%
619	1840-3	Underground Conduit - Bulk Deliver	100%	100%	0%	100%	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
620	1840-4	Underground Conduit - Primary	100%	40%	60%	100%	26.97%	31.12%	41.83%	0.00%	0.00%	0.07%	100.00%	71.37%	14.91%	1.19%	10.69%	1.27%	0.58%	100.00%
621	1840-5	Underground Conduit - Secondary	100%	40%	60%	100%	47.66%	52.21%	0.00%	0.00%	0.00%	0.13%	100.00%	72.36%	14.20%	0.00%	11.46%	1.36%	0.62%	100.00%
622	1845	Underground Conductors and Devices					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%
623	1845-3	Underground Conductors and Devices - Bulk Delivery	100%	100%	0%	100%	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
624	1845-4	Underground Conductors and Devices - Primary	100%	40%	60%	100%	26.97%	31.12%	41.83%	0.00%	0.00%	0.07%	100.00%	71.37%	14.91%	1.19%	10.69%	1.27%	0.58%	100.00%
625	1845-5	Underground Conductors and Devices - Secondary	100%	40%	60%	100%	47.66%	52.21%	0.00%	0.00%	0.00%	0.13%	100.00%	72.36%	14.20%	0.00%	11.46%	1.36%	0.62%	100.00%
626	1850	Line Transformers	100%	40%	60%	100%	31.49%	36.24%	32.19%	0.00%	0.00%	0.08%	100.00%	71.51%	14.93%	0.99%	10.71%	1.27%	0.58%	100.00%
627	1855	Services	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	63.36%	24.86%	0.00%	10.04%	1.19%	0.54%	100.00%
628	1860	Meters	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	54.06%	11.80%	29.64%	4.50%	0.00%	0.00%	100.00%
629	**General Plant**																			

	A	B	C	AW	AX	AY	BC	BD	BE	BQ
630	1905	Land	100%	51%	26%	17%	5%	1%	0%	100%
631	1906	Land Rights	100%	51%	26%	17%	5%	1%	0%	100%
632	1908	Buildings and Fixtures	100%	51%	26%	17%	5%	1%	0%	100%
633	1910	Leasehold Improvements	100%	51%	26%	17%	5%	1%	0%	100%
634	1915	Office Furniture and Equipmen	100%	51%	26%	17%	5%	1%	0%	100%
635	1920	Computer Equipment - Hardware	100%	51%	26%	17%	5%	1%	0%	100%
636	1925	Computer Software	100%	51%	26%	17%	5%	1%	0%	100%
637	1930	Transportation Equipmen	100%	51%	26%	17%	5%	1%	0%	100%
638	1935	Stores Equipment	100%	51%	26%	17%	5%	1%	0%	100%
639	1940	Tools, Shop and Garage Equipmen	100%	51%	26%	17%	5%	1%	0%	100%
640	1945	Measurement and Testing Equipmen	100%	51%	26%	17%	5%	1%	0%	100%
641	1950	Power Operated Equipment	100%	51%	26%	17%	5%	1%	0%	100%
642	1955	Communication Equipmen	100%	51%	26%	17%	5%	1%	0%	100%
643	1960	Miscellaneous Equipmen	100%	51%	26%	17%	5%	1%	0%	100%
644	1970	Load Management Controls - Customer Premises	100%	51%	26%	17%	5%	1%	0%	100%
645	1975	Load Management Controls - Utility Premises	100%	51%	26%	17%	5%	1%	0%	100%
646	1980	System Supervisory Equipmen	100%	51%	26%	17%	5%	1%	0%	100%
647	1990	Other Tangible Property	100%	51%	26%	17%	5%	1%	0%	100%
648	2005	Property Under Capital Leases	100%	51%	26%	17%	5%	1%	0%	100%
649	2010	Electric Plant Purchased or Sold	100%	51%	26%	17%	5%	1%	0%	100%

USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
	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%
1815	Transformer Station Equipment - Normally Primary above 50 kV	TCP		0%
1820	Distribution Station Equipment - Normally Primary below 50 kV	DCP		0%
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	DCP		0%
1820-2	Distribution Station Equipment - Normally 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		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	60%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	60%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	60%
1835	Overhead Conductors and Devices	DNCP	CCA	60%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	60%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	60%
1840	Underground Conduit	DNCP	CCA	60%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	60%
1840-5	Underground Conduit - Secondary	SNCP	CCS	60%
1845	Underground Conductors and Devices	DNCP	CCA	60%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	60%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	60%
1850	Line Transformers	LTNCP	CCLT	60%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	Accumulated Amortization			

2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets		
	Operation			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	60%
5010	Load Dispatching	1815-1855 D	1815-1855 C	60%
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	60%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	60%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers-Operation	1850 D	1850 C	60%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	60%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	60%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	60%
5065	Meter Expense		CWMC	100%
5070	Customer Premises - Operation Labour		CCA	100%
5075	Customer Premises - Materials and Expenses		CCA	100%
5085	Miscellaneous Distribution Expense	1815-1855 D	1815-1855 C	60%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	60%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	60%
	Maintenance			
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	60%
5110	Maintenance of Buildings and Fixtures - Distribution Stations	1808 D		0%
5112	Maintenance of Transformer Station Equipment	1815 D		0%
5114	Maintenance of Distribution Station Equipment	1820 D		0%
5120	Maintenance of Poles, Towers and Fixtures	1830 D	1830 C	60%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	60%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	60%
5145	Maintenance of Underground Conduit	1840 D	1840 C	60%
5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	60%

5155	Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1850 C	60%
5175	Maintenance of Meters		1860 C	100%

2006 COST ALLOCATION INFORMATION FILING
Niagara-on-the-Lake Hydro Inc.
EB-2005-0395 EB-2006-0247
December 13, 2006
Sheet E2 Allocator Worksheet - Second Run - With USL as a class

Ontario

Details:
The worksheet below details how allocators are derived.

Explanation	ID and Factors	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Demand Allocators								
1 cp								
Transformation CP	TCP1	-	0	0	0	0	0	0
Bulk Delivery (SubTransmission) CP	BCP1	-	0	0	0	0	0	0
Distribution CP (Total System)	DCP1	100.00%	30.45%	27.18%	42.27%	0.00%	0.00%	0.10%
4 cp								
Transformation CP	TCP4	100.00%	28.01%	30.80%	41.08%	0.00%	0.00%	0.11%
Bulk Delivery (SubTransmission) CP	BCP4	-	0	0	0	0	0	0
Distribution CP (Total System)	DCP4	100.00%	28.01%	30.80%	41.08%	0.00%	0.00%	0.11%
12 cp								
Transformation CP	TCP12	-	0	0	0	0	0	0
Bulk Delivery (SubTransmission) CP	BCP12	-	0	0	0	0	0	0
Distribution CP (Total System)	DCP12	100.00%	31.46%	28.03%	40.03%	0.29%	0.05%	0.14%
NON CO_INCIDENT PEAK								
1 NCP								
Distribution NCP (Total System)	DNCP1	100.00%	30.79%	30.12%	39.03%	0.00%	0.00%	0.06%
Primary NCP	PNCP1	-	0	0	0	0	0	0
Line Transformer NCP	LTNCP1	-	0	0	0	0	0	0
Secondary NCP	SNCP1	-	0	0	0	0	0	0
4 NCP								
Distribution NCP (Total System)	DNCP4	100.00%	31.02%	30.08%	38.84%	0.00%	0.00%	0.06%
Primary NCP	PNCP4	100.00%	26.97%	31.12%	41.83%	0.00%	0.00%	0.07%
Line Transformer NCP	LTNCP4	100.00%	31.49%	36.24%	32.19%	0.00%	0.00%	0.08%
Secondary NCP	SNCP4	100.00%	47.66%	52.21%	0.00%	0.00%	0.00%	0.13%
12 NCP								
Distribution NCP (Total System)	DNCP12	100.00%	34.13%	27.45%	38.34%	0.00%	0.00%	0.08%
Primary NCP	PNCP12	-	0	0	0	0	0	0
Line Transformer NCP	LTNCP12	-	0	0	0	0	0	0
Secondary NCP	SNCP12	-	0	0	0	0	0	0
Demand Allocators - Composite								
DEMAND 1815-1855	1815-1855 D	100.00%	33.05%	37.01%	29.84%	0.00%	0.00%	0.10%
DEMAND 1808	1808 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEMAND 1815	1815 D	100.00%	28.01%	30.80%	41.08%	0.00%	0.00%	0.11%
DEMAND 1820	1820 D	100.00%	26.97%	31.12%	41.83%	0.00%	0.00%	0.07%
DEMAND 1815 & 1820	1815 & 1820 D	100.00%	27.95%	30.82%	41.13%	0.00%	0.00%	0.11%
DEMAND 1830	1830 D	100.00%	32.21%	36.46%	31.25%	0.00%	0.00%	0.08%
DEMAND 1835	1835 D	100.00%	38.79%	43.17%	17.93%	0.00%	0.00%	0.10%
DEMAND 1830 & 1835	1830 & 1835 D	100.00%	35.91%	40.24%	23.76%	0.00%	0.00%	0.09%
DEMAND 1840	1840 D	100.00%	38.93%	43.31%	17.65%	0.00%	0.00%	0.10%
DEMAND 1845	1845 D	100.00%	36.04%	40.36%	23.51%	0.00%	0.00%	0.09%
DEMAND 1840 & 1845	1840 & 1845 D	100.00%	36.96%	41.30%	21.65%	0.00%	0.00%	0.10%
DEMAND 1850	1850 D	100.00%	31.49%	36.24%	32.19%	0.00%	0.00%	0.08%
DEMAND 1855	1855 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEMAND 1860	1860 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

	A	B	C	D	E	F	J	K	L
70	CUSTOMER ALLOCATORS								
71									
72	Billing Data								
73	kWh	**CEN**	100.00%	36.67%	20.60%	41.95%	0.50%	0.09%	0.20%
74	kW	**CDEM**	100.00%	0.00%	0.00%	98.78%	1.04%	0.17%	0.00%
75	kWh - Excl WMP	**CEN EWMP**	100.00%	36.67%	20.60%	41.95%	0.50%	0.09%	0.20%
76									
77	Dollar Billed (per 2006 EDR)	**CREV**	100.00%	46.55%	23.42%	28.83%	0.71%	0.13%	0.36%
78	Bad Debt 3 Year Historical Average	**BDHA**	100.00%	35.84%	58.92%	5.24%	0.00%	0.00%	0.00%
79	Late Payment 3 Year Historical Average	**LPHA**	100.00%	60.00%	30.00%	10.00%	0.00%	0.00%	0.00%
80									
81	Number of Bills	**CNB**	100.00%	80.72%	16.86%	1.34%	0.07%	0.68%	0.33%
82	Number of Connections (Unmetered)	**CCON**	100.00%	0.00%	0.00%	0.00%	85.25%	10.13%	4.63%
83									
85									
86	Total Number of Customer	**CCA**	100.00%	71.78%	15.00%	1.19%	10.75%	1.28%	0.00%
87	Subtransmission Customer Base	**CCB**	100.00%	0.00%	0.00%	0.00%	85.25%	10.13%	4.63%
88	Primary Feeder Customer Base	**CCP**	100.00%	71.37%	14.91%	1.19%	10.69%	1.27%	0.58%
89	Line Transformer Customer Base	**CCLT**	100.00%	71.51%	14.93%	0.99%	10.71%	1.27%	0.58%
90	Secondary Feeder Customer Base	**CCS**	100.00%	72.36%	14.20%	0.00%	11.46%	1.36%	0.62%
91									
92	Weighted - Services	**CWCS**	100.00%	63.36%	24.86%	0.00%	10.04%	1.19%	0.54%
93	Weighted Meter -Capital	**CWMC**	100.00%	54.06%	11.80%	29.64%	4.50%	0.00%	0.00%
94	Weighted Meter Reading	**CWMR**	100.00%	68.29%	27.58%	4.13%	0.00%	0.00%	0.00%
95	Weighted Bills	**CWNB**	100.00%	64.26%	26.85%	7.47%	0.05%	0.05%	1.31%
96									
97	CUSTOMER ALLOCATORS - Composite								
98									
99	CUSTOMER 1815-1855	**1815-1855 C**	100.00%	71.17%	15.37%	0.68%	10.90%	1.29%	0.59%
100	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%
102	CUSTOMER 1820	**1820 C**	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
103	CUSTOMER 1815 & 1820	**1815 & 1820 C**	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
104	CUSTOMER 1830	**1830 C**	100.00%	71.62%	14.73%	0.89%	10.88%	1.29%	0.59%
105	CUSTOMER 1835	**1835 C**	100.00%	71.93%	14.50%	0.51%	11.13%	1.32%	0.60%
106	CUSTOMER 1830 & 1835	**1830 & 1835 C**	100.00%	71.80%	14.60%	0.67%	11.02%	1.31%	0.60%
107	CUSTOMER 1840	**1840 C**	100.00%	71.94%	14.50%	0.50%	11.14%	1.32%	0.60%
108	CUSTOMER 1845	**1845 C**	100.00%	71.80%	14.60%	0.67%	11.03%	1.31%	0.60%
109	CUSTOMER 1840 & 1845	**1840 & 1845 C**	100.00%	71.85%	14.57%	0.61%	11.06%	1.31%	0.60%
110	CUSTOMER 1850	**1850 C**	100.00%	71.51%	14.93%	0.99%	10.71%	1.27%	0.58%
111	CUSTOMER 1855	**1855 C**	100.00%	63.36%	24.86%	0.00%	10.04%	1.19%	0.54%
112	CUSTOMER 1860	**1860 C**	100.00%	54.06%	11.80%	29.64%	4.50%	0.00%	0.00%
113									
114	**Composite Allocators**								
115	Net Fixed Assets	**NFA**	100.00%	50.23%	25.88%	17.92%	5.07%	0.59%	0.32%
116	Net Fixed Assets Excluding Capital Contribution	**NFA ECC**	100.00%	51.28%	25.70%	16.76%	5.31%	0.62%	0.33%
117	5005-5340	**O&M**	100.00%	56.80%	25.73%	12.12%	4.32%	0.49%	0.54%

2006 COST ALLOCATION INFORMATION

Niagara-on-the-Lake Hydro Inc.

EB-2005-0395 EB-2006-0247

December 13, 2006

Sheet E3 Demand Allocator Worksheet - Second Run - With USL as a cl

Instructions:
Input sheet for Demand Allocators.

PLCC WATTS
400

		1	2	3	7	8	9
Customer Classes	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**
CCA	8,222	5,902	1,233	98	884	105	
CCB	1,037	0	0	0	884	105	48
CCP	8,270	5,902	1,233	98	884	105	48
CCLT	8,253	5,902	1,232	82	884	105	48
CCS	7,713	5,581	1,095	0	884	105	48
PLCC-CCA	3,289	2,361	493	39	354	42	0
PLCC-CCB	415	0	0	0	354	42	19
PLCC-CCP	3,308	2,361	493	39	354	42	19
PLCC-CCLT	3,301	2,361	493	33	354	42	19
PLCC-CCS	3,085	2,232	438	0	354	42	19
1NCP							
DNCP1	42,207	12,908	12,626	16,364	227	38	44
PNCP1	-	0	0	0	0	0	0
LTNCP1	-	0	0	0	0	0	0
SNCP1	-	0	0	0	0	0	0
PLCC - 1NCP							
DNCP1A	41,923	12,908	12,626	16,364	0	0	25
PNCP1A	-	0	0	0	0	0	0
LTNCP1A	-	0	0	0	0	0	0
SNCP1A	-	0	0	0	0	0	0
4 NCP							
DNCP4	157,543	48,512	47,055	60,749	898	153	176
PNCP4	157,543	48,512	47,055	60,749	898	153	176
LTNCP4	136,729	48,512	46,927	40,062	898	153	176
SNCP4	89,323	45,874	42,222	0	898	153	176
PLCC - 4NCP							
DNCP4A	156,415	48,512	47,055	60,749	0	0	99
PNCP4A	144,842	39,069	45,082	60,592	0	0	99
LTNCP4A	124,055	39,069	44,956	39,931	0	0	99
SNCP4A	77,513	36,944	40,470	0	0	0	99
12NCP							
DNCP12	387,227	131,019	105,368	147,186	2,677	451	526
PNCP12	-	0	0	0	0	0	0
LTNCP12	-	0	0	0	0	0	0
SNCP12	-	0	0	0	0	0	0
PLCC - 12NCP							
DNCP12A	383,869	131,019	105,368	147,186	0	0	295
PNCP12A	-	0	0	0	0	0	0
LTNCP12A	-	0	0	0	0	0	0
SNCP12A	-	0	0	0	0	0	0

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
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		dp	DDCP			
1805-1	Land Station >50 kV		dp	TCP	TCP4		
1805-2	Land Station <50 kV		dp	DCP	DCP4		
1806	Land Rights		dp	DDCP			
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	TCP	TCP4		
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP4		
1810	Leasehold Improvements		dp	DDCP			
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP4		
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP4		
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP4		
1820	Distribution Station 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		

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
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	TCP	TCP4		
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP4		
1830	Poles, Towers and Fixtures		dp	DDNCP			
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP4		
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	CCP	x
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	CCS	x
1835	Overhead Conductors and Devices		dp	DDNCP			
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP4		
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	CCP	x
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	CCS	x
1840	Underground Conduit		dp	DDNCP			
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP4		
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	x
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	CCS	x
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP			

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP	BCP4		
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	CCP	x
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	CCS	x
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	x
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	Equipment	gp				
1940	Tools, Shop and Garage Equipment	Equipment	gp				
1945	Measurement and Testing 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				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
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	co		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	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				
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi				
4205	Interdepartmental Rents	Other Distribution Revenue	mi				
4210	Rent from Electric Property	Other Distribution Revenue	mi				
4215	Other Utility Operating Income	Other Distribution Revenue	mi				
4220	Other Electric Revenues	Other Distribution Revenue	mi				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
4225	Late Payment Charges	Late Payment Charges	mi				
4235	Miscellaneous Service Revenues	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	Other Income & Deductions	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	Other Income & Deductions	mi				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi				
4370	Losses from Disposition of Allowances for Emission	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)	cop				
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop				
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop				
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop				
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop				
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop				
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop				
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
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 D	830 & 1835	1830 & 1835 C	x
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 D	830 & 1835	1830 & 1835 C	x
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 D	830 & 1835	1830 & 1835 C	
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845 D	840 & 1845	1840 & 1845 C	x

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	1840 & 1845 C	x
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	1840 & 1845 C	
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x
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	x
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	1840 & 1845 C	x
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	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	x
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	

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C	
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835 D	830 & 1835	1830 & 1835 C	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	x
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	

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
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				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
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				
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				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad				
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	cop				
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	Donations	Charitable Contributions	ad				
6210	Life Insurance	Insurance Expense (Working Capital)	ad				
6215	Penalties	Other Distribution Expenses	ad				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
6225	Other Deductions	Other Distribution Expenses	ad				

2006 COST ALLOCATION INFORMATION FILING

Niagara-on-the-Lake Hydro Inc.

EB-2005-0395 EB-2006-0247

December 13, 2006

Sheet E5 Reconciliation Worksheet - Second Run - With USL as a class

Details:
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 Expenditures and Recoveries	$79,220		$79,220		$0	$79,220	$79,220	$0	$79,220	$0
1608	Franchises and Consents	$0		$0		$0	$0	$0	$0	$0	$0
1805	Land		$0	$0		$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV		$192,635	$192,635		$0	$192,635	$192,635	$0	$192,635	$0
1805-2	Land Station <50 kV		$6,163	$6,163		$0	$6,163	$6,163	$0	$6,163	$0
1806	Land Rights		$0	$0		$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures		$0	$0		$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV		$0	$0		$0	$0	$0	$0	$0	$0
1810	Leasehold Improvements		$0	$0		$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV		$3,772,989	$3,772,989		$0	$3,772,989	$3,772,989	$0	$3,772,989	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		$0	$0		$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		$263,416	$263,416		$0	$263,416	$263,416	$0	$263,416	$0
1820-3	Distribution Station Equipment - Normally 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		$0	$0		$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures		$0	$0		$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		$0	$0		$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary		$2,826,146	$2,826,146		$0	$2,826,146	$2,826,146	$0	$2,826,146	$0
1830-5	Poles, Towers and Fixtures - Secondary		$957,131	$957,131		$0	$957,131	$957,131	$0	$957,131	$0
1835	Overhead Conductors and Devices		$0	$0		$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		$0	$0		$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary		$2,086,496	$2,086,496		$0	$2,086,496	$2,086,496	$0	$2,086,496	$0
1835-5	Overhead Conductors and Devices - Secondary		$2,780,682	$2,780,682		$0	$2,780,682	$2,780,682	$0	$2,780,682	$0

1840	Underground Conduit		$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary		$1,213,376	$1,213,376	$0	$1,213,376	$1,213,376	$0	$1,213,376	$0
1840-5	Underground Conduit - Secondary		$1,661,938	$1,661,938	$0	$1,661,938	$1,661,938	$0	$1,661,938	$0
1845	Underground Conductors and Devices		$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary		$3,469,431	$3,469,431	$0	$3,469,431	$3,469,431	$0	$3,469,431	$0
1845-5	Underground Conductors and Devices - Secondary		$2,704,127	$2,704,127	$0	$2,704,127	$2,704,127	$0	$2,704,127	$0
1850	Line Transformers		$5,435,678	$5,435,678	$0	$5,435,678	$5,435,678	$0	$5,435,678	$0
1855	Services		$1,026,410	$1,026,410	$0	$1,026,410	$1,026,410	$0	$1,026,410	$0
1860	Meters		$910,741	$910,741	$0	$910,741	$910,741	$0	$910,741	$0
1905	Land	$0	$49,000	$49,000	$0	$49,000	$49,000	$0	$49,000	$0
1906	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$0	$845,593	$845,593	$0	$845,593	$845,593	$0	$845,593	$0
1910	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$0	$134,769	$134,769	$0	$134,769	$134,769	$0	$134,769	$0
1920	Computer Equipment - Hardware	$0	$233,324	$233,324	$0	$233,324	$233,324	$0	$233,324	$0
1925	Computer Software	$0	$501,482	$501,482	$0	$501,482	$501,482	$0	$501,482	$0
1930	Transportation Equipment	$0	$1,004,612	$1,004,612	$0	$1,004,612	$1,004,612	$0	$1,004,612	$0
1935	Stores Equipment	$0	$14,235	$14,235	$0	$14,235	$14,235	$0	$14,235	$0
1940	Tools, Shop and Garage Equipment	$0	$342,079	$342,079	$0	$342,079	$342,079	$0	$342,079	$0
1945	Measurement and Testing Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$0	$14,428	$14,428	$0	$14,428	$14,428	$0	$14,428	$0
1960	Miscellaneous Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	$0	$159,922	$159,922	$0	$159,922	$159,922	$0	$159,922	$0
1990	Other Tangible Property	$0	$0	$0	$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit	($2,802,684)	$0	($2,802,684)	$0	($2,802,684)	($2,802,684)	$0	($2,802,684)	$0
2005	Property Under Capital Leases	$0	$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0	$0	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($12,128,651)		($12,128,651)	$0	($12,128,651)	($12,128,651)	$0	($12,128,651)	($0)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0		$0	$0	$0	$0	$0	$0	$0
3046	Balance Transferred From Income	($889,437)		($889,437)	$0	($889,437)	($889,437)	$0	($889,437)	$0
4080	Distribution Services Revenue	($4,289,333)		($4,289,333)	$0	($4,289,333)	($4,289,333)	$0	($4,289,333)	$0
4082	Retail Services Revenues	($1,714)		($1,714)	$0	($1,714)	($1,714)	$0	($1,714)	$0
4084	Service Transaction Requests (STR) Revenues	($68)		($68)	$0	($68)	($68)	$0	($68)	$0
4090	Electric Services Incidental to Energy Sales	($26,103)		($26,103)	$0	($26,103)	($26,103)	$0	($26,103)	$0
4205	Interdepartmental Rents	$0		$0	$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	($1,632)		($1,632)	$0	($1,632)	($1,632)	$0	($1,632)	$0
4215	Other Utility Operating Income	$0		$0	$0	$0	$0	$0	$0	$0
4220	Other Electric Revenues	$0		$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	($7,130)		($7,130)	$0	($7,130)	($7,130)	$0	($7,130)	$0
4235	Miscellaneous Service Revenues	($97,579)		($97,579)	$0	($97,579)	($97,579)	$0	($97,579)	$0
4240	Provision for Rate Refunds	$0		$0	$0	$0	$0	$0	$0	$0
4245	Government Assistance Directly Credited to Income	$0		$0	$0	$0	$0	$0	$0	$0
4305	Regulatory Debits	$0		$0	$0	$0	$0	$0	$0	$0

4310	Regulatory Credits	$0	$0	$0	$0	$0	$0	$0	$0
4315	Revenues from Electric Plant Leased to Others	$0	$0	$0	$0	$0	$0	$0	$0
4320	Expenses of Electric Plant Leased to Others	$0	$0	$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	($46,506)	($46,506)	$0	($46,506)	($46,506)	$0	($46,506)	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$0	$0	$0	$0	$0	$0	$0	$0
4335	Profits and Losses from Financial Instrument Hedges	$0	$0	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	$0	$0	$0	$0	$0	$0	$0	$0
4345	Gains from Disposition of Future Use Utility 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 Property	$0	$0	$0	$0	$0	$0	$0	$0
4360	Loss on Disposition of Utility and Other Property	$18,635	$18,635	$0	$18,635	$18,635	$0	$18,635	$0
4365	Gains from Disposition of Allowances for 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
4390	Miscellaneous Non-Operating Income	($8,707)	($8,707)	$0	($8,707)	($8,707)	$0	($8,707)	$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	($14,409)	($14,409)	$0	($14,409)	($14,409)	$0	($14,409)	$0
4415	Equity in Earnings of Subsidiary Companies	$0	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	$8,878,581	$8,878,581	$0	$8,878,581	$8,878,581	$0	$8,878,581	$0
4708	Charges-WMS	$1,101,035	$1,101,035	$0	$1,101,035	$1,101,035	$0	$1,101,035	$0
4710	Cost of Power Adjustments	$399,508	$399,508	$0	$399,508	$399,508	$0	$399,508	$0
4712	Charges-One-Time	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	$963,298	$963,298	$0	$963,298	$963,298	$0	$963,298	$0
4715	System Control and Load Dispatching	$0	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	$548,029	$548,029	$0	$548,029	$548,029	$0	$548,029	$0
4730	Rural Rate Assistance Expense	$0	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	$44,301	$44,301	$0	$44,301	$44,301	$0	$44,301	$0
5010	Load Dispatching	$7,057	$7,057	$0	$7,057	$7,057	$0	$7,057	$0
5012	Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0	$0	$0	$0
5014	Transformer Station Equipment - Operation Labour	$7,207	$7,207	$0	$7,207	$7,207	$0	$7,207	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$29,957	$29,957	$0	$29,957	$29,957	$0	$29,957	$0
5016	Distribution Station Equipment - Operation Labour	$705	$705	$0	$705	$705	$0	$705	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$19,626	$19,626	$0	$19,626	$19,626	$0	$19,626	$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$24,489	$24,489	$0	$24,489	$24,489	$0	$24,489	$0
5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0

5035	Overhead Distribution Transformers- Operation	$3,171	$3,171	$0	$3,171	$3,171	$0	$3,171	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	$20,354	$20,354	$0	$20,354	$20,354	$0	$20,354	$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$39,343	$39,343	$0	$39,343	$39,343	$0	$39,343	$0
5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$6,365	$6,365	$0	$6,365	$6,365	$0	$6,365	$0
5065	Meter Expense	$48,842	$48,842	$0	$48,842	$48,842	$0	$48,842	$0
5070	Customer Premises - Operation Labour	$8,177	$8,177	$0	$8,177	$8,177	$0	$8,177	$0
5075	Customer Premises - Materials and Expenses	$1,698	$1,698	$0	$1,698	$1,698	$0	$1,698	$0
5085	Miscellaneous Distribution Expense	$49,195	$49,195	$0	$49,195	$49,195	$0	$49,195	$0
5090	Underground Distribution Lines and Feeders - Rental Paid	$18,059	$18,059	$0	$18,059	$18,059	$0	$18,059	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0
5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	$31,414	$31,414	$0	$31,414	$31,414	$0	$31,414	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0	$0	$0	$0	$0	$0
5112	Maintenance of Transformer Station Equipment	$3,886	$3,886	$0	$3,886	$3,886	$0	$3,886	$0
5114	Maintenance of Distribution Station Equipment	$15,044	$15,044	$0	$15,044	$15,044	$0	$15,044	$0
5120	Maintenance of Poles, Towers and Fixtures	$18,937	$18,937	$0	$18,937	$18,937	$0	$18,937	$0
5125	Maintenance of Overhead Conductors and Devices	$63,584	$63,584	$0	$63,584	$63,584	$0	$63,584	$0
5130	Maintenance of Overhead Services	$12,466	$12,466	$0	$12,466	$12,466	$0	$12,466	$0
5135	Overhead Distribution Lines and Feeders - Right of Way	$88,259	$88,259	$0	$88,259	$88,259	$0	$88,259	$0
5145	Maintenance of Underground Conduit	$47	$47	$0	$47	$47	$0	$47	$0
5150	Maintenance of Underground Conductors and Devices	$21,526	$21,526	$0	$21,526	$21,526	$0	$21,526	$0
5155	Maintenance of Underground Services	$14,450	$14,450	$0	$14,450	$14,450	$0	$14,450	$0
5160	Maintenance of Line Transformers	$66,557	$66,557	$0	$66,557	$66,557	$0	$66,557	$0
5175	Maintenance of Meters	$4,279	$4,279	$0	$4,279	$4,279	$0	$4,279	$0
5305	Supervision	$13,407	$13,407	$0	$13,407	$13,407	$0	$13,407	$0
5310	Meter Reading Expense	$32,437	$32,437	$0	$32,437	$32,437	$0	$32,437	$0
5315	Customer Billing	$151,276	$151,276	$0	$151,276	$151,276	$0	$151,276	$0
5320	Collecting	$47,435	$47,435	$0	$47,435	$47,435	$0	$47,435	$0
5325	Collecting- Cash Over and Short	($7)	($7)	$0	($7)	($7)	$0	($7)	$0
5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	$0
5335	Bad Debt Expense	$26,313	$26,313	$0	$26,313	$26,313	$0	$26,313	$0
5340	Miscellaneous Customer Accounts Expenses	$0	$0	$0	$0	$0	$0	$0	$0
5405	Supervision	$0	$0	$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	$0	$0	$0	$0	$0	$0	$0	$0
5415	Energy Conservation	$0	$0	$0	$0	$0	$0	$0	$0
5420	Community Safety Program	$0	$0	$0	$0	$0	$0	$0	$0
5425	Miscellaneous Customer Service and Informational Expenses	$713	$713	$0	$713	$713	$0	$713	$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	$51,844		$51,844		$0	$51,844	$51,844	$0	$51,844	$0
5610	Management Salaries and Expenses	$76,362		$76,362		$0	$76,362	$76,362	$0	$76,362	$0
5615	General Administrative Salaries and Expenses	$82,979		$82,979		$0	$82,979	$82,979	$0	$82,979	$0
5620	Office Supplies and Expenses	$40,445		$40,445		$0	$40,445	$40,445	$0	$40,445	$0
5625	Administrative Expense Transferred Credit	$0		$0		$0	$0	$0	$0	$0	$0
5630	Outside Services Employed	$25,070		$25,070		$0	$25,070	$25,070	$0	$25,070	$0
5635	Property Insurance	$22,600		$22,600		$0	$22,600	$22,600	$0	$22,600	$0
5640	Injuries and Damages	$29,921		$29,921		$0	$29,921	$29,921	$0	$29,921	$0
5645	Employee Pensions and Benefits	$78,275		$78,275		$0	$78,275	$78,275	$0	$78,275	$0
5650	Franchise Requirements	$0		$0		$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	$29,321		$29,321		$0	$29,321	$29,321	$0	$29,321	$0
5660	General Advertising Expenses	$7,843		$7,843		$0	$7,843	$7,843	$0	$7,843	$0
5665	Miscellaneous General Expenses	$51,691		$51,691		$0	$51,691	$51,691	$0	$51,691	$0
5670	Rent	$0		$0		$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	$59,325		$59,325		$0	$59,325	$59,325	$0	$59,325	$0
5680	Electrical Safety Authority Fees	$0		$0		$0	$0	$0	$0	$0	$0
5685	Independent Market Operator Fees and Penalties	$0		$0		$0	$0	$0	$0	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment	$1,085,204		$1,085,204		$0	$1,085,204	$1,085,204	$0	$1,085,204	$0
5710	Amortization of Limited Term Electric Plant	$0		$0		$0	$0	$0	$0	$0	$0
5715	Amortization of Intangibles and Other Electric Plant	$0		$0		$0	$0	$0	$0	$0	$0
5720	Amortization of Electric Plant Acquisition Adjustments	$0		$0		$0	$0	$0	$0	$0	$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	$0		$0		$0	$0	$0	$0	$0	$0
5735	Amortization of Deferred Development Costs	$0		$0		$0	$0	$0	$0	$0	$0
5740	Amortization of Deferred Charges	$0		$0		$0	$0	$0	$0	$0	$0
6005	Interest on Long Term Debt	$652,737		$652,737		$0	$652,737	$652,737	$0	$652,737	$0
6105	Taxes Other Than Income Taxes	$28,903		$28,903		$0	$28,903	$28,903	$0	$28,903	$0
6110	Income Taxes	$322,017		$322,017		$0	$322,017	$322,017	$0	$322,017	$0
6205	Donations	$0		$0		$0	$0	$0	$0	$0	$0
6210	Life Insurance	$0		$0		$0	$0	$0	$0	$0	$0
6215	Penalties	$0		$0		$0	$0	$0	$0	$0	$0
6225	Other Deductions	$0		$0		$0	$0	$0	$0	$0	$0
	Total	**($4,740,538)**	**$32,606,804**	**$27,866,266**		**$0**	**$27,866,266**	**$27,866,266**	**$0**	**$27,866,266**	**($0)**
					Control	**$27,866,266**					

Grouping by Allocator	**Adjusted TB**	**Excluded from COSS**	**Excluded**	**Included**	**Balance in O5**	**Difference**	**Balance in O4 Summary**	**Difference**
1808	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815	$ 41,050	$ -	$ -	$ 41,050	$ 41,050	$ -	$ 41,050	$ -
1820	$ 15,749	$ -	$ -	$ 15,749	$ 15,749	$ -	$ 15,749	$ -
1830	$ 18,937	$ -	$ -	$ 18,937	$ 18,937	$ -	$ 18,937	$ -
1835	$ 63,584	$ -	$ -	$ 63,584	$ 63,584	$ -	$ 63,584	$ -
1840	$ 47	$ -	$ -	$ 47	$ 47	$ -	$ 47	$ -
1845	$ 21,526	$ -	$ -	$ 21,526	$ 21,526	$ -	$ 21,526	$ -
1850	$ 76,093	$ -	$ -	$ 76,093	$ 76,093	$ -	$ 76,093	$ -
1855	$ 26,916	$ -	$ -	$ 26,916	$ 26,916	$ -	$ 26,916	$ -

1860	$ 4,279	$ -	$ -	$ 4,279	$ 4,279	$ -	$ 4,279	$ -
1815-1855	$ 131,967	$ -	$ -	$ 131,967	$ 131,967	$ -	$ 131,967	$ -
1830 & 1835	$ 132,374	$ -	$ -	$ 132,374	$ 132,374	$ -	$ 132,374	$ -
1840 & 1845	$ 77,756	$ -	$ -	$ 77,756	$ 77,756	$ -	$ 77,756	$ -
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 26,313	$ -	$ -	$ 26,313	$ 26,313	$ -	$ 26,313	$ -
Break Out	$ (13,846,131)	$ -	$ -	$ (13,846,131)	$ (13,846,131)	$ -	$ (13,846,131)	$ (0)
CCA	$ 9,875	$ -	$ -	$ 9,875	$ 9,875	$ -	$ 9,875	$ -
CDMPP	$ 79,220	$ -	$ -	$ 79,220	$ 79,220	$ -	$ 79,220	$ -
CEN	$ 1,511,327	$ -	$ -	$ 1,511,327	$ 1,511,327	$ -	$ 1,511,327	$ -
CEN EWMP	$ 10,379,124	$ -	$ -	$ 10,379,124	$ 10,379,124	$ -	$ 10,379,124	$ -
CREV	$ (4,289,333)	$ -	$ -	$ (4,289,333)	$ (4,289,333)	$ -	$ (4,289,333)	$ -
CWCS	$ 1,026,410	$ -	$ -	$ 1,026,410	$ 1,026,410	$ -	$ 1,026,410	$ -
CWMC	$ 959,583	$ -	$ -	$ 959,583	$ 959,583	$ -	$ 959,583	$ -
CWMR	$ 32,437	$ -	$ -	$ 32,437	$ 32,437	$ -	$ 32,437	$ -
CWNB	$ 86,648	$ -	$ -	$ 86,648	$ 86,648	$ -	$ 86,648	$ -
DCP	$ 6,163	$ -	$ -	$ 6,163	$ 6,163	$ -	$ 6,163	$ -
LPHA	$ (7,130)	$ -	$ -	$ (7,130)	$ (7,130)	$ -	$ (7,130)	$ -
LTNCP	$ 5,435,678	$ -	$ -	$ 5,435,678	$ 5,435,678	$ -	$ 5,435,678	$ -
NFA	$ 61,602	$ -	$ -	$ 61,602	$ 61,602	$ -	$ 61,602	$ -
NFA ECC	$ 3,322,045	$ -	$ -	$ 3,322,045	$ 3,322,045	$ -	$ 3,322,045	$ -
O&M	$ 533,790	$ -	$ -	$ 533,790	$ 533,790	$ -	$ 533,790	$ -
PNCP	$ 9,858,866	$ -	$ -	$ 9,858,866	$ 9,858,866	$ -	$ 9,858,866	$ -
SNCP	$ 8,103,878	$ -	$ -	$ 8,103,878	$ 8,103,878	$ -	$ 8,103,878	$ -
TCP	$ 3,965,624	$ -	$ -	$ 3,965,624	$ 3,965,624	$ -	$ 3,965,624	$ -
Total	**$ 27,866,266**	**$ -**	**$ -**	**$ 27,866,266**	**$ 27,866,266**	**$ -**	**$ 27,866,266**	**$ (0)**

2006 COST ALLOCATION

Niagara-on-the-Lake Hydro Inc.

EB-2005-0395 EB-2006-0247

December 13, 2006

Sheet E5 Reconciliation Worksheet - Second R

If you have completed the Cost Allocation filing model and prepare
your findings to the Ontario Energy Board, please note that you ha
options.

OPTION #1 - Detailed

Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"

Step 2: Printout sheets I2, I4, and O1

OPTION #2 - Rolled Up

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"**

Step 4: Printout sheets I2, I4, and O1

OPTION 2

un - With USL as a class

ed to submit
ave 2 saving

APPENDIX II. Promissory Note

PROMISSORY NOTE

FOR VALUE RECEIVED, Niagara-on-the-Lake Hydro Inc. ("WiresCo") hereby promises to pay to or to the order of The Corporation of the Town of Niagara-on-the-Lake (the "Town") the principal sum of $6,566,333.12 (the "Principal") with interest at the rate specified herein, on August 1, 2018.

Interest

The outstanding Principal shall bear interest at 7.25%, such interest to be paid monthly, not in advance. Interest shall accrue until the Principal is paid in full.

Renewal

This Promissory Note shall be automatically renewed for an additional ten (10) year term upon its maturity on the same terms and conditions contained herein, save as to any further right of renewal, unless either the Town or WiresCo gives ninety (90) days' prior written notice to the other that the Promissory Note shall not be renewed.

Adjustments

The Promissory Note is not assignable by the Town without the consent of WiresCo, such consent not to be unreasonably withheld.

Replacement Note

This Promissory Note replaces the Promisory Note executed by WiresCo in favour of the Town dated as of the 1st day of Novemeber, 2000 and remains in accordance with Town of Niagara-on-the-Lake By-law No. 3531-01.

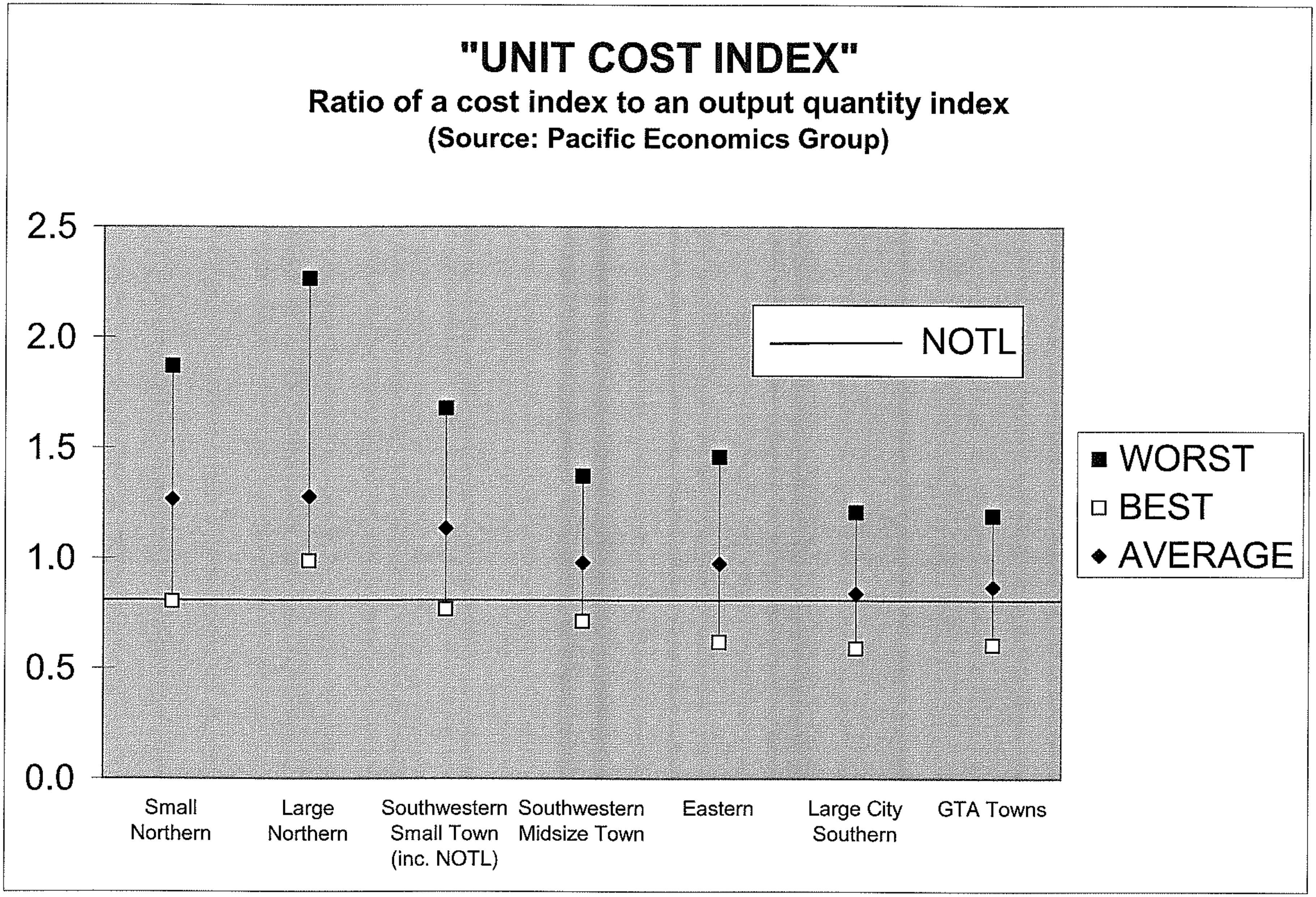
Dated as of the 15th day of July, 2008.

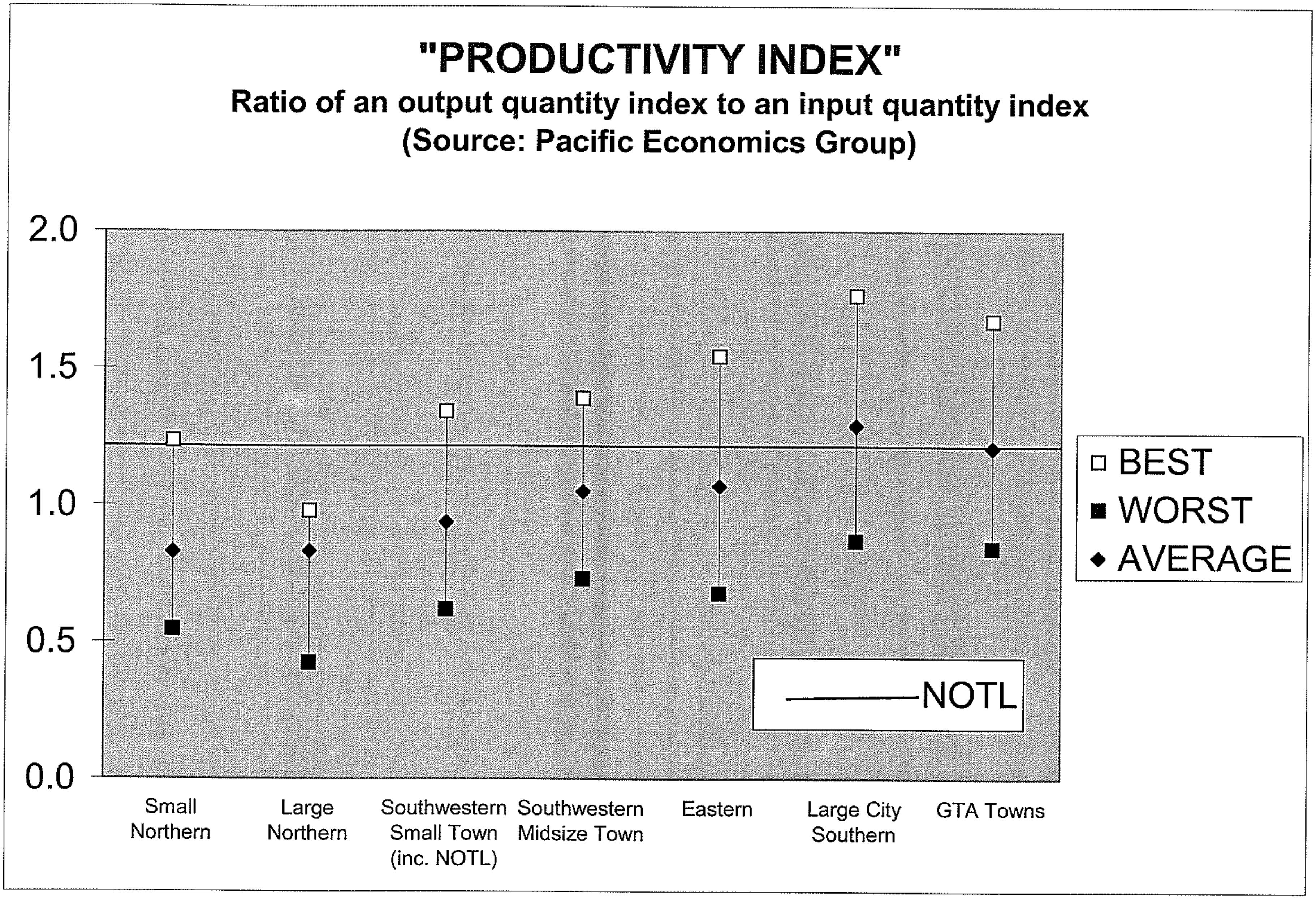
NIAGARA-ON-THE-LAKE HYDRO INC.

____
Authorized Signing Officer

____
Authorized Signing Officer

APPENDIX III. Performance Metrics


"UNIT COST INDEX"
Ratio of a cost index to an output quantity index
(Source: Pacific Economics Group)
2.5
2.0
1.5
1.0
0.5
0.0
NOTL
WORST
BEST
AVERAGE
Small Northern
Large Northern
Southwestern Small Town (inc. NOTL)
Southwestern Midsize Town
Eastern
Large City Southern
GTA Towns



"PRODUCTIVITY INDEX"
Ratio of an output quantity index to an input quantity index
(Source: Pacific Economics Group)
2.0
1.5
1.0
0.5
0.0
BEST
WORST
AVERAGE
NOTL
Small Northern
Large Northern
Southwestern Small Town (inc. NOTL)
Southwestern Midsize Town
Eastern
Large City Southern
GTA Towns

Table 5

Unit Cost and Productivity Indexes for Total OM&A Expenses [1, 2]

	Average OM&A Expenses	Unit Cost (Low Values suggest good cost management.)								Productivity (High values suggest good cost management.)							
		2002	2003	2004	2005	Average of Available Years	Average / Group Average [A]	Percentage Differences [A - 1]	Excess Cost Per Year	2002	2003	2004	2005	Average of Available Years	Average / Group Average [B]	Percentage Differences [B -1]	Excess Cost Per Year
Unclassified																	
Hydro One Networks	$322,140,448	1.182	1.169	1.113	1.307	1.193	N/A	N/A	**N/A**	0.846	0.866	0.925	0.804	0.860	N/A	N/A	**N/A**
Small Northern LDCs																	
Hearst Power Distribution	$512,184	0.776	0.701	0.857	0.883	0.804	0.634	-36.6%	**-$187,428**	1.242	1.393	1.158	1.147	1.235	1.488	48.8%	**-$249,691**
Lakeland Power Distribution	$1,931,900	0.853	0.973	0.899	0.939	0.916	0.722	-27.8%	**-$536,842**	1.136	1.009	1.111	1.084	1.085	1.307	30.7%	**-$593,093**
Ottawa River Power	$1,854,822	0.965	1.082	1.065	1.034	1.037	0.817	-18.3%	**-$338,669**	0.946	0.855	0.883	0.928	0.903	1.088	8.8%	**-$162,845**
Kenora Hydro Electric	$1,210,292	1.124	1.166	1.188	1.171	1.162	0.917	-8.3%	**-$101,003**	0.872	0.851	0.849	0.879	0.863	1.040	4.0%	**-$47,871**
Sioux Lookout Hydro	$831,596	1.109	0.924	1.297	1.399	1.182	0.932	-6.8%	**-$56,304**	0.865	1.051	0.762	0.721	0.850	1.023	2.3%	**-$19,369**
Espanola Regional Hydro Distribution	$802,114	1.384	1.143	1.070	1.116	1.178	0.929	-7.1%	**-$56,908**	0.696	0.854	0.928	0.907	0.846	1.019	1.9%	**-$15,542**
Northern Ontario Wires	$1,725,352	1.296	1.185	1.280	1.173	1.234	0.973	-2.7%	**-$46,983**	0.753	0.834	0.785	0.874	0.812	0.978	-2.2%	**$38,601**
Fort Frances Power	$911,479	1.209	1.169	1.222	1.303	1.226	0.967	-3.3%	**-$30,455**	0.793	0.831	0.809	0.773	0.802	0.966	-3.4%	**$31,405**
Terrace Bay Superior Wires	$278,342	1.690	1.486	1.382	1.681	1.560	1.230	23.0%	**$64,033**	0.567	0.654	0.715	0.600	0.634	0.764	-23.6%	**$65,819**
Chapleau Public Utilities	$467,979	1.763	1.811	1.619	1.930	1.781	1.404	40.4%	**$189,143**	0.547	0.539	0.613	0.525	0.556	0.669	-33.1%	**$154,689**
Atikokan Hydro	$738,959	1.511	2.581	1.732	1.659	1.870	1.475	47.5%	**$350,961**	0.635	0.377	0.571	0.608	0.547	0.659	-34.1%	**$251,745**
GROUP AVERAGE						*1.268*								*0.830*			
Large Northern LDCs																	
North Bay Hydro Distribution	$4,678,187	1.029	1.063	0.995	0.867	0.989	0.773	-22.7%	**-$1,062,606**	0.913	0.896	0.974	1.139	0.980	1.179	17.9%	**-$837,108**
PUC Distribution	$6,254,896	0.880	0.936	1.089	1.085	0.997	0.780	-22.0%	**-$1,378,448**	1.068	1.017	0.889	0.910	0.971	1.167	16.7%	**-$1,046,056**
Greater Sudbury Hydro	$8,171,498	1.006	0.995	0.980	1.099	1.020	0.797	-20.3%	**-$1,655,383**	0.958	0.981	1.013	0.921	0.968	1.164	16.4%	**-$1,341,231**
Thunder Bay Hydro Electricity Dist.	$10,287,890	1.055	1.094	1.055	1.023	1.057	0.826	-17.4%	**-$1,789,708**	0.909	0.888	0.937	0.985	0.930	1.118	11.8%	**-$1,214,525**
West Nipissing Energy Services	$720,306	1.359	1.250	1.413	1.365	1.347	1.053	5.3%	**$37,956**	0.692	0.762	0.686	0.724	0.716	0.861	-13.9%	**$100,341**
Great Lakes Power	$6,100,416	2.169	2.305	2.168	2.423	2.266	1.771	77.1%	**$4,705,664**	0.433	0.413	0.446	0.407	0.425	0.511	-48.9%	**$2,983,487**
GROUP AVERAGE						*1.279*								*0.832*			
Southwestern Small Town LDCs																	
Grimsby Power	$1,314,250	0.722	0.708	0.799	0.848	0.769	0.677	-32.3%	**-$424,760**	1.392	1.438	1.295	1.245	1.342	1.431	43.1%	**-$566,194**
Niagara-on-the-Lake Hydro	$1,267,288	0.838	0.757	0.851	0.792	0.810	0.712	-28.8%	**-$364,386**	1.145	1.284	1.162	1.274	1.216	1.296	29.6%	**-$375,201**
Halton Hills Hydro	$3,744,491	0.918	0.851	0.863	0.796	0.857	0.754	-24.6%	**-$920,482**	1.102	1.204	1.208	1.335	1.212	1.292	29.2%	**-$1,094,049**
Orangeville Hydro	$1,651,565	0.895	0.964	0.829	0.907	0.899	0.791	-20.9%	**-$345,247**	1.125	1.059	1.252	1.167	1.151	1.227	22.7%	**-$374,498**
Tay Hydro Electric Distribution	$736,780	0.777	0.873	0.972	1.115	0.934	0.822	-17.8%	**-$131,108**	1.283	1.157	1.056	0.939	1.108	1.181	18.1%	**-$133,653**
COLLUS Power	$2,463,634	0.903	0.859	0.919	0.907	0.897	0.790	-21.0%	**-$518,191**	1.049	1.117	1.063	1.097	1.082	1.153	15.3%	**-$376,245**
West Perth Power	$450,079	N/A	1.251	1.224	0.766	1.080	0.951	-4.9%	**-$22,133**	N/A	0.781	0.812	1.323	0.972	1.036	3.6%	**-$16,216**
Norfolk Power Distribution	$3,826,365	1.117	1.073	0.992	0.957	1.035	0.911	-8.9%	**-$341,897**	0.863	0.911	1.001	1.059	0.959	1.022	2.2%	**-$82,806**
Peninsula West Utilities	$3,895,811	1.018	1.019	1.200	1.257	1.124	0.989	-1.1%	**-$43,211**	0.987	0.998	0.862	0.839	0.922	0.982	-1.8%	**$68,705**
Newbury Power	$42,155	N/A	N/A	1.384	0.967	1.175	1.034	3.4%	**$1,446**	N/A	N/A	0.724	1.057	0.891	0.949	-5.1%	**$2,135**
Tillsonburg Hydro	$1,302,458	0.943	1.299	1.169	1.380	1.198	1.054	5.4%	**$70,474**	1.042	0.767	0.866	0.748	0.856	0.912	-8.8%	**$114,482**
Wellington North Power	$847,699	1.107	1.132	1.188	1.251	1.169	1.029	2.9%	**$24,612**	0.870	0.862	0.835	0.809	0.844	0.900	-10.0%	**$84,973**
Midland Power Utility	$1,598,480	1.270	1.254	1.205	1.089	1.204	1.060	6.0%	**$96,072**	0.741	0.761	0.805	0.908	0.804	0.857	-14.3%	**$228,960**
Clinton Power	$354,117	1.131	1.340	N/A	1.341	1.271	1.118	11.8%	**$41,878**	0.860	0.736	N/A	0.762	0.786	0.838	-16.2%	**$57,535**
Brant County Power	$2,603,177	1.120	1.342	1.489	1.301	1.313	1.156	15.6%	**$405,733**	0.861	0.728	0.667	0.779	0.759	0.809	-19.1%	**$498,502**
West Coast Huron Energy	$1,148,015	1.244	1.396	1.373	1.722	1.434	1.262	26.2%	**$300,593**	0.799	0.721	0.746	0.607	0.718	0.766	-23.4%	**$268,982**
Grand Valley Energy	$171,219	1.529	1.468	1.585	1.832	1.604	1.411	41.1%	**$70,456**	0.659	0.695	0.655	0.578	0.647	0.689	-31.1%	**$53,218**
Dutton Hydro	$155,646	1.311	1.436	2.335	1.638	1.680	1.478	47.8%	**$74,477**	0.742	0.686	0.429	0.624	0.620	0.661	-33.9%	**$52,739**
GROUP AVERAGE						*1.136*								*0.938*			

[1]The output index was calculated using the elasticity weights drawn from our translog econometric cost model. The weights were 61.4% for customers, 23.9% for retail volume, and 14.7% for circuit KM of line.
[2]Companies are ranked by the productivity indexes.

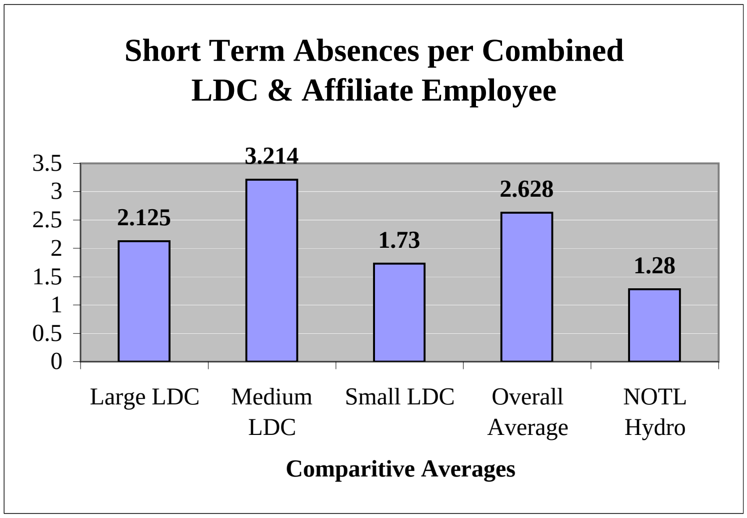
Table 5, continued

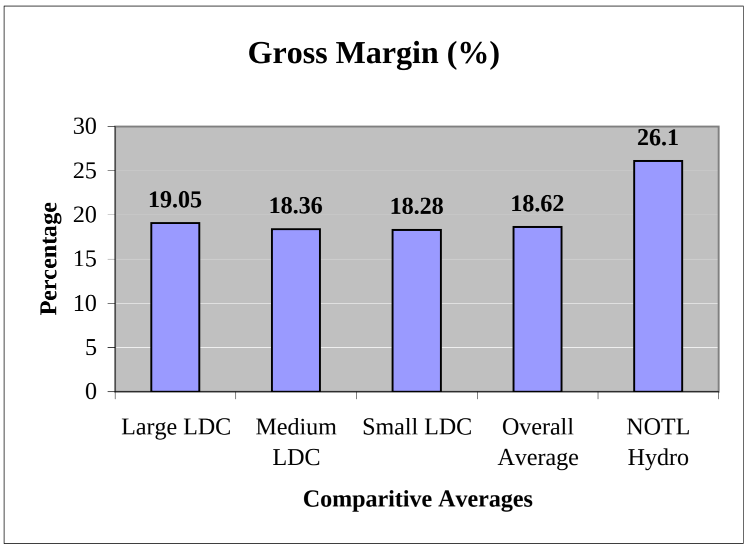
	Average OM&A Expenses	Unit Cost (Low Values suggest good cost management.)								Productivity (High values suggest good cost management.)							
		2002	2003	2004	2005	Average of Available Years	Average / Group Average [A]	Percentage Differences [A - 1]	Excess Cost Per Year	2002	2003	2004	2005	Average of Available Years	Average / Group Average [B]	Percentage Differences [B -1]	Excess Cost Per Year
Southwestern Midsize town LDCs																	
Chatham-Kent Hydro	$4,698,529	0.705	0.690	0.734	0.727	0.714	0.727	-27.3%	-$1,281,658	1.376	1.424	1.362	1.404	1.391	1.325	32.5%	-$1,525,987
Festival Hydro	$2,954,023	0.824	0.758	0.802	0.762	0.787	0.801	-19.9%	-$587,022	1.170	1.289	1.239	1.330	1.257	1.197	19.7%	-$580,796
Wasaga Distribution	$1,292,945	0.724	0.775	0.844	0.930	0.818	0.833	-16.7%	-$215,311	1.375	1.303	1.215	1.125	1.255	1.194	19.4%	-$251,451
Port Colborne (CNP)	$1,447,646	0.699	0.873	0.853	N/A	0.808	0.823	-17.7%	-$255,948	1.373	1.114	1.159	N/A	1.215	1.157	15.7%	-$227,068
Innisfil Hydro Distribution Systems	$2,465,220	0.861	0.884	0.975	0.977	0.924	0.941	-5.9%	-$144,626	1.157	1.141	1.053	1.071	1.106	1.053	5.3%	-$129,486
E.L.K. Energy	$1,679,279	0.935	1.029	0.879	N/A	0.948	0.965	-3.5%	-$58,328	1.098	1.011	1.204	N/A	1.104	1.051	5.1%	-$86,078
St. Thomas Energy	$2,549,829	0.813	0.868	0.941	1.009	0.908	0.924	-7.6%	-$192,956	1.196	1.135	1.065	1.013	1.102	1.050	5.0%	-$126,308
Bluewater Power Distribution	$7,072,941	0.944	1.001	0.925	0.942	0.953	0.971	-2.9%	-$206,701	1.044	0.998	1.098	1.100	1.060	1.009	0.9%	-$65,046
Woodstock Hydro Services	$2,746,297	0.919	0.943	1.021	1.034	0.979	0.997	-0.3%	-$7,819	1.069	1.056	0.992	0.999	1.029	0.980	-2.0%	$56,113
Orillia Power Distribution	$2,629,754	0.916	1.050	1.089	1.169	1.056	1.076	7.6%	$198,599	1.087	0.961	0.942	0.895	0.971	0.925	-7.5%	$197,470
Fort Erie (CNP)	$3,148,520	1.231	0.900	1.091	0.984	1.052	1.071	7.1%	$223,379	0.780	1.080	0.906	1.024	0.948	0.902	-9.8%	$308,217
Middlesex Power Distribution	$1,359,979	1.070	1.124	0.915	1.175	1.071	1.091	9.1%	$123,509	0.907	0.874	1.093	0.868	0.936	0.891	-10.9%	$148,682
Essex Powerlines	$5,561,232	1.141	1.025	1.133	1.247	1.137	1.158	15.8%	$876,645	0.900	1.015	0.934	0.865	0.928	0.884	-11.6%	$645,797
Haldimand County Hydro	$4,978,903	1.088	1.042	1.122	1.153	1.101	1.121	12.1%	$604,083	0.886	0.938	0.886	0.879	0.897	0.854	-14.6%	$726,213
Westario Power	$4,157,664	1.003	1.117	1.120	N/A	1.080	1.100	10.0%	$416,244	0.927	0.843	0.855	N/A	0.875	0.833	-16.7%	$694,147
Erie Thames Powerlines	$3,755,379	1.157	1.333	1.479	1.529	1.374	1.400	40.0%	$1,500,691	0.841	0.739	0.677	0.668	0.732	0.696	-30.4%	$1,139,980
GROUP AVERAGE						*0.982*								*1.050*			
Eastern LDCs																	
Hydro Hawkesbury	$656,384	0.596	0.630	0.570	0.687	0.621	0.636	-36.4%	-$238,969	1.566	1.500	1.684	1.426	1.544	1.443	44.3%	-$290,935
Hydro 2000	$170,263	0.578	0.678	0.659	1.230	0.786	0.805	-19.5%	-$33,173	1.614	1.394	1.459	0.797	1.316	1.230	23.0%	-$39,171
Lakefront Utilities	$1,307,426	0.711	0.678	0.808	0.971	0.792	0.811	-18.9%	-$246,706	1.358	1.443	1.232	1.045	1.270	1.186	18.6%	-$243,810
Peterborough Distribution	$5,103,207	0.835	0.781	0.814	0.831	0.815	0.835	-16.5%	-$840,314	1.132	1.226	1.196	1.195	1.187	1.109	10.9%	-$557,701
Cooperative Hydro Embrun	$302,333	0.993	1.079	0.974	1.151	1.049	1.075	7.5%	$22,653	1.023	0.954	1.074	0.927	0.995	0.929	-7.1%	$21,318
Renfrew Hydro	$719,735	0.967	0.947	0.949	0.906	0.942	0.965	-3.5%	-$25,028	0.944	0.977	0.992	1.059	0.993	0.928	-7.2%	$51,852
Kingston Electricity Distribution	$4,903,757	0.982	0.962	0.992	0.999	0.984	1.008	0.8%	$37,745	0.965	0.998	0.983	0.997	0.986	0.921	-7.9%	$386,326
Rideau St. Lawrence Distribution	$1,152,996	1.054	1.114	1.130	1.109	1.102	1.129	12.9%	$148,327	0.912	0.874	0.876	0.910	0.893	0.834	-16.6%	$190,866
Parry Sound Power	$856,835	1.037	1.138	1.302	1.365	1.210	1.240	24.0%	$205,328	0.945	0.873	0.775	0.755	0.837	0.782	-21.8%	$186,491
Eastern Ontario Power (CNP)	$1,100,647	N/A	1.632	1.216	1.534	1.461	1.496	49.6%	$546,063	N/A	0.588	0.803	0.649	0.680	0.635	-36.5%	$401,229
GROUP AVERAGE						*0.976*								*1.070*			
Large City Southern LDCs																	
Hydro One Brampton Networks	$13,370,715	0.629	0.609	0.544	0.587	0.592	0.704	-29.6%	-$3,954,232	1.618	1.694	1.930	1.823	1.766	1.368	36.8%	-$4,916,642
Hydro Ottawa	$37,805,068	0.852	0.698	0.634	0.625	0.702	0.834	-16.6%	-$6,259,186	1.193	1.475	1.652	1.709	1.507	1.167	16.7%	-$6,318,605
Powerstream	$33,730,504	0.644	0.733	0.780	0.818	0.744	0.884	-11.6%	-$3,901,481	1.581	1.408	1.345	1.308	1.411	1.092	9.2%	-$3,113,947
Horizon Utilities	$31,469,808	0.654	0.729	0.735	0.829	0.737	0.876	-12.4%	-$3,905,639	1.537	1.395	1.408	1.273	1.403	1.087	8.7%	-$2,724,183
London Hydro	$20,321,872	0.773	0.757	0.785	0.782	0.774	0.921	-7.9%	-$1,613,649	1.259	1.302	1.276	1.306	1.286	0.996	-0.4%	$91,428
Enersource Hydro Mississauga	$35,667,848	0.810	0.833	0.887	0.924	0.864	1.027	2.7%	$955,497	1.257	1.239	1.184	1.158	1.209	0.936	-6.4%	$2,270,048
Toronto Hydro-Electric System	$138,488,976	0.869	0.928	0.946	0.898	0.910	1.082	8.2%	$11,377,729	1.172	1.112	1.109	1.192	1.146	0.888	-11.2%	$15,556,149
Veridian Connections	$19,922,136	1.022	1.233	1.000	0.889	1.036	1.232	23.2%	$4,618,033	0.998	0.838	1.051	1.206	1.023	0.792	-20.8%	$4,135,764
ENWIN Powerlines	$20,080,970	1.265	1.239	1.228	1.112	1.211	1.440	44.0%	$8,830,250	0.812	0.840	0.861	0.970	0.871	0.674	-32.6%	$6,539,766
GROUP AVERAGE						*0.841*								*1.291*			
GTA towns LDCs																	
Kitchener-Wilmot Hydro	$9,351,437	0.594	0.610	0.608	0.619	0.608	0.699	-30.1%	-$2,816,163	1.673	1.653	1.685	1.688	1.674	1.383	38.3%	-$3,584,171
Barrie Hydro Distribution	$7,813,820	0.607	0.749	0.655	0.559	0.643	0.739	-26.1%	-$2,040,601	1.641	1.348	1.566	1.874	1.607	1.328	32.8%	-$2,559,109
Cambridge and North Dumfries Hydro	$7,104,172	0.711	0.698	0.760	0.706	0.719	0.826	-17.4%	-$1,233,504	1.398	1.443	1.348	1.481	1.417	1.171	17.1%	-$1,214,983
Burlington Hydro	$9,539,784	0.751	0.778	0.823	0.824	0.794	0.913	-8.7%	-$828,373	1.338	1.308	1.256	1.280	1.296	1.070	7.0%	-$671,762
Oakville Hydro Electricity Distribution	$9,223,560	0.784	0.880	0.827	0.798	0.822	0.945	-5.5%	-$503,719	1.291	1.165	1.261	1.331	1.262	1.042	4.2%	-$391,637
Guelph Hydro Electric Systems	$7,535,517	0.801	0.817	0.775	0.808	0.800	0.920	-8.0%	-$600,090	1.224	1.216	1.304	1.276	1.255	1.037	3.7%	-$277,380
Waterloo North Hydro	$8,171,374	0.863	0.846	0.848	0.801	0.839	0.965	-3.5%	-$283,320	1.152	1.190	1.208	1.305	1.214	1.003	0.3%	-$22,253
Milton Hydro Distribution	$3,572,770	0.958	0.889	0.849	0.870	0.891	1.025	2.5%	$89,066	1.049	1.145	1.219	1.213	1.156	0.955	-4.5%	$159,426
Whitby Hydro Electric	$6,584,501	0.949	1.025	0.918	0.950	0.960	1.104	10.4%	$685,235	1.076	1.009	1.145	1.129	1.090	0.900	-10.0%	$656,917
Welland Hydro-Electric System	$3,693,122	0.858	0.939	0.961	0.862	0.905	1.041	4.1%	$150,503	1.119	1.035	1.028	1.170	1.088	0.899	-10.1%	$373,639
Brantford Power	$6,180,431	0.841	0.923	1.001	0.982	0.937	1.078	7.8%	$479,152	1.146	1.058	0.992	1.031	1.057	0.873	-12.7%	$783,669
Newmarket Hydro	$5,165,882	0.916	1.327	0.926	0.866	1.009	1.160	16.0%	$825,951	1.100	0.769	1.121	1.223	1.053	0.870	-13.0%	$671,072
Niagara Falls Hydro	$7,093,752	1.026	1.035	1.048	1.106	1.054	1.212	21.2%	$1,503,067	0.935	0.939	0.944	0.911	0.932	0.770	-23.0%	$1,630,269
Centre Wellington Hydro	$1,420,028	1.295	1.214	1.151	1.114	1.194	1.373	37.3%	$529,154	0.758	0.818	0.878	0.925	0.845	0.698	-30.2%	$429,044
GROUP AVERAGE						*0.870*								*1.210*			

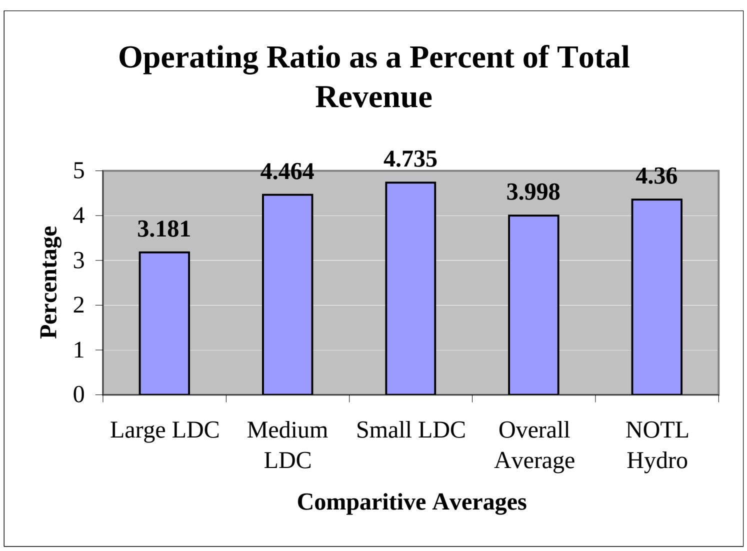
[1] The output index was calculated using the elasticity weights drawn from our translog econometric cost model. The weights were 61.4% for customers, 23.9% for retail volume, and 14.7% for circuit KM of line.
[2] Companies are ranked by the productivity indexes.
[3] Low values suggest good cost management
[4] High values suggest good cost management

Performance Management Statistics 2004

	Large	Medium	Small	LDC Avg	NOTL 03	NOTL 04
Contibuted Capital	$10,746,099	$851,708	$213,918	$5,082,844	$629,125	$484,062
Capital Expenditures	$23,306,341	$3,013,119	$717,637	$10,540,514	$4,041,950	$1,795,075
Contract Expense	$2,144,099	$922,863	$116,516	$1,356,961	$139,834	$207,617
Avg Service Chg Residential	$12.25	$12.89	$13.73	$12.77	$15.37	$15.37
Avg Dist. Charge Residential	$0.0114	$0.0121	$0.0119	$0.0117	$0.0087	$0.0087
Avg Service Chg GS < 50 kW	$21.84	$23.14	$26.18	$23.11	$34.94	$34.94
Avg Dist. Charge GS < 50 kW	$0.01238	$0.01174	$0.00954	$0.01163	$0.00880	$0.00880
Avg Service Chg GS > 50 kW	$191.06	$168.02	$304.31	$200.06	$408.42	$408.42
Avg Dist. Charge GS > 50 kW	$2.634	$2.932	$2.048	$2.664	$2.270	$2.270
Customers per Employee	546.8	517.3	421.5	515.5	436	372
Net Income as % Revenue	1.86	1.89	1.9	1.88	2.9	-0.7
Debt/Equity Ratio	1.36	0.86	1.03	1.09		1.3
Current Ratio	1.51	1.84	1.71	1.68	0.7	0.8
Days Cash Reserve	44.28	47.32	42.33	45.25	0	7.6
Writeoffs as % Total Revenue	0.192	0.236	0.202	0.236	0.21	0.26
Gross Margin %	17.92	19.27	16.96	18.34	21.7	21.8
Dist. Revenue/ Residential cust	$247.70	$260.40	$263.80	$255.80	$250.00	$249.00
Dist Revenue / GS customer	$1,736.10	$1,410.50	$1,069.80	$1,489.70	$1,222.00	$1,184.00
Controllable Exp/ Customer	$175.55	$213.69	$225.17	$200.17	$177.22	$194.36
Controllable Exp/ Mwh sold	$6.30	$9.06	$8.83	$7.88	$7.19	$8.38
Operations & Mtc per customer	$73.64	$86.70	$83.65	$80.91	$66.84	$84.52
Billing and Collect per customer	$32.18	$53.03	$57.86	$45.40	$44.93	$40.57
Admin Expense / customer	$62.11	$68.18	$83.66	$68.43	$110.38	$69.27
System Losses %	3.3	3.6	4.3	3.6	4.0	3.7
SAIDI	0.919	1.629	0.633	1.196	1.99	0.86
CAIDI	0.735	1.256	1.36	1.058	1.15	0.54
SAIFI	1.337	1.536	0.68	1.328	1.74	1.6
Absenteeism Days/employee	5.26	3.6	3.15	4.17	3.13	2.79
Training Exp / employee	$1,296.82	$1,336.78	$2,296.70	$1,476.24	$806.40	$877.20
Avg Monthly Res Consumption kWh	752.6	774.1	845.4	778.1	904	850


Short Term Absences per Combined LDC & Affiliate Employee
3.5
3
2.5
2
1.5
1
0.5
0
2.125
3.214
1.73
2.628
1.28
Large LDC
Medium LDC
Small LDC
Overall Average
NOTL Hydro
Comparitive Averages


Gross Margin (%)
Percentage
30
25
20
15
10
5
0
19.05
18.36
18.28
18.62
26.1
Large LDC
Medium LDC
Small LDC
Overall Average
NOTL Hydro
Comparitive Averages


Operating Ratio as a Percent of Total Revenue
Percentage
5
4
3
2
1
0
3.181
4.464
4.735
3.998
4.36
Large LDC
Medium LDC
Small LDC
Overall Average
NOTL Hydro
Comparitive Averages

APPENDIX IV. Shared services agreement with ESNI

This Agreement made as of this 1st day of November, 2000

AMONG:

NIAGARA-ON-THE-LAKE HYDRO INC.

(*hereinafter called "the Wires Company")*

OF THE FIRST PART,

-and-

ENERGY SERVICES NIAGARA INC.

(hereinafter called "the Retail Company")

OF THE SECOND PART,

WHEREAS the Wires Company and the Retail Company have both been incorporated under the *Business Corporations Act (Ontario)* pursuant to section 142 of the *Electricity Act, 1998*, in order to comply with the *Energy Competition Act*;

AND WHEREAS the Ontario Energy Board (the "Board") has created an *Affiliate Relationship Code for Electricity Distributors and Transmitters* (the "Code") which applies to the Wires Company and its Affiliates, including the Retail Company;

AND WHEREAS the Code applies to all electricity distributors and transmitters licensed by the Board, including the Wires Company;

AND WHEREAS the purpose of the Code is to establish the standards and conditions for the interaction between electricity distributors or transmitters and their respective affiliate companies so as to minimize the potential for an electricity distributor or transmitter to cross-subsidize competitive or non-monopoly activities, protect the confidentiality of consumer information collected by a distributor or transmitter and to ensure there is no preferential access to regulated utility services;

AND WHEREAS the Wires Company may supply management, administration, and staffing services to the Retail Company in accordance with this agreement,

NOW THEREFORE IN CONSIDERATION OF the mutual covenants herein contained and the provision of other good and valuable consideration by each party hereto to each of the others (the receipt and adequacy of which is acknowledged) the parties hereto have agreed as follows:

I . Definitions

In this agreement,

(a) "Act" means the *Ontario Energy Board Act, 1998*;
(b) "affiliate" with respect to a corporation, has the same meaning as in the *Business Corporations Act (Ontario)* and may include HoldCo, WiresCo, ServeCo, RetailCo and GenCo;

(c) “agent” means a person acting on behalf of a utiliy and includes persons contracted to provide services to a utility;

(d) “Board” means the Ontario Energy Board;

(e) “Code” means the *Affiliate Relationship Code for Electricity Distributors and Transmitters;*

(f) “fair market value” means the price reached in an open and unrestricted market between informed and prudent parties, acting at arms length and under no compulsion to act;

(g) "Schedules" means the schedules annexed to and forming part of this agreement;

(h) “Services Agreement” means an agreement between a utility and its affiliate(s) for the purpose of subsection 2.2 of the Code;

(i) “utility” means an electricity distributor or transmitter that is licensed under Part V of the Act.

II . Schedules

The Schedules annexed to and forming part of this agreement identify and describe the activities to be carried on by the Wires Company which, (for the purposes of the Code), interact with the Retail Company, the standards to which those activities will be performed, and estimates of the costs of those activities.

III. Work to be performed

(a) The Wires Company shall perform the activities identified and described in the Schedules (hereinafter simply referred to as “Services”), for the benefit of the Retail Company in accordance with the descriptions set forth in the Schedules.

(b) The necessary adjustments shall be made in the payment of remuneration to account for the fact that the Retail Company will not be in business for a full year in the year 2000 and for any effect due to a delay in market opening.

IV. Annual Review of Schedules

(a) The parties shall review the contents of each Schedule on an annual basis. The purpose of such review shall be to determine whether the activities described in each Schedule continue to be accurate. In the event that during such a review, disagreements arise with respect to suggested amendments to any Schedule and these disagreements cannot be settled by the parties, any party shall have the ability to require the contents of the Schedule or Schedules under disagreement to be submitted to arbitration in accordance with the provisions of this agreement.

(b) The review described in (a) above shall be commenced within sufficient time so that the parties might reasonably have completed their review in time for their annual budget and estimates process.

V. Remuneration

(a) The Retail Company shall pay remuneration to the Wires Company in accordance with the costs experienced by the Wires Company in performing the services set forth in the schedules. In addition to full recovery of all direct and indirect costs of providing services, the Retail Company shall pay to the Wires Company a further 10 to 20 % of such costs, and the combination of the costs so recovered plus the additional 10 to 20 % shall be the remuneration payable to the Wires Company pursuant to this agreement. The parties agree that such remuneration represents the fair market value for those services as of the date of this agreement.

> ***NOTE: The additional percentage increase is referred to by the Board as a "return on invested capital", which must be the higher of the utilities approved rate of return or the bank prime rate. (2.3.3)***

(b) The aggregate remuneration payable to the Wires Company in respect of the services provided by the Wires Company to the Retail Company shall be requested in periodic invoices delivered by the Wires Company to the Retail Company, such invoices to be delivered not more frequently than monthly. The terms of any such invoice, whether so marked or not, shall be net 30 days.

VI. Dispute Resolution

(a) In the event that either party hereto has any complaint or grievance with respect to the meaning or operation of this agreement, including the calculation of remuneration for any services provided hereunder, such complaint or grievance shall be resolved through binding arbitration pursuant to the provisions of the Arbitrations Act (Ontario). Any arbitrator so appointed shall apply the principles in this agreement in making a determination, particularly those principles set forth in the Interpretation section herein. It is agreed that such arbitration shall be final and that there shall be no right of recourse to the Courts for review or appeal of any award made in the course of such arbitration.

(b) Before submitting any question to arbitration, the parties shall have submitted the matter in dispute to a Joint Committee composed of members of the Board of Directors of both parties. Resort shall be had to arbitration only after the Joint Committee meeting has occurred and the dispute has not been resolved, or 45 days have elapsed since the matter was submitted to the Joint Committee and no meeting has occurred.

VII. Audit

Subject to Article X, a party to this agreement may, at reasonable intervals, upon reasonable notice and at reasonable times during normal business hours, have such access to the records of the other party as is necessary for purposes of auditing and investigating compliance with this agreement.

VIII. Term

(a) This agreement is effective immediately following signing by all parties hereto.

(b) This agreement is a continuing one, and there is no general right of any party to terminate its participation in this agreement, either in whole or in part, except as set forth herein or as may otherwise be agreed-upon by the parties by subsequent written agreement.

(c) The Wires Company shall be entitled to terminate this agreement if the Retail Company ceases to be controlled, directly or indirectly, by the same shareholder as the Wires Company or if the Retail Company breaches any obligation to the Wires Company hereunder. In the event that the Wires

Company terminates this agreement in whole or in part in accordance with the foregoing, the Retail Company shall indemnify and save harmless the Wires Company for the separation costs of any employees of the Wires Company fully engaged in providing services to Retail Company, and shall pay any other costs of disentanglement. In the event of termination for other reasons, the terms of such termination shall be in accordance with any applicable legal requirement, or the terms of any agreement in relation thereto by the parties.

IX. Force Majeure

It shall not be a breach of this agreement if any party to this agreement fails to perform its obligations to provide services, work, or the supply of goods and materials to any other party by reason of war, insurrection, tempest, labour disputes, or any other event beyond the reasonable control of that party. The foregoing shall not apply to an obligation to pay money.

X. Confidentiality and Ownership of Information

(a) It is agreed that confidential information from the Wires Company shall be kept in strict confidence by the Wires Company, and details of the operations of the Wires Company shall not be shared with the Retail Company, and vice versa.

(b) The parties shall take such measures as are necessary in order to comply with the confidentiality obligations under (a) above.

(c) Information stored or produced by any party to this agreement on the sole behalf of another party to this agreement, shall be the property of the party on whose sole behalf such information is stored or produced. Where such information consists of an original report, computer programme, information, or intellectual property produced by a party to this agreement for the sole purpose of supplying services to that other party and the cost of producing such report is included in the remuneration payable by such other party, the property (including copyright and moral rights) to such original report, computer programme, information, or intellectual property shall belong to such other party. The foregoing shall not apply were information is stored or produced by a party to this agreement on behalf of a third party to this agreement, or where the information is stored and produced by a party to this agreement for the mixed benefit of another party and the party which produced the information.

XI. Entire Agreement

The agreement, together with the Schedules, constitutes the entire Services Agreement between the parties as required by section 2.2.1 of the Code. This agreement may not be amended or modified except by written instrument signed by both parties.

XII. Successors and Assigns

This agreement shall ensure to the benefit of and be finding upon the parties hereto and their respective successors and assigns, provided that there shall be no assignment of this agreement without the prior written consent of the parties hereto. The foregoing shall not prevent the Wires Company from contracting out the performance of any of its obligations hereunder, however the Wires Company shall still be responsible as between it and the Retail Company for the performance of such obligations.

XIII. Interpretation

(a) This agreement shall be interpreted and applied in a manner which results in the greatest overall benefit to the citizens of Niagara-on-the-Lake.

(b) This agreement will be deemed to have been automatically amended to the minimum extent necessary to achieve compliance with all applicable statutory or regulatory requirements, however no such deemed amendment shall be effective unless and until the parties have concluded that the agreement cannot proceed as written, or that they cannot reasonably apply for an exemption (if such an exemption is available) that would alleviate such non-compliance. The parties agree to cooperate as necessary in order to proceed with any reasonable application which would legitimize any portion of this agreement that would otherwise be non-compliant.

(c) Subject headings are for purposes of convenience of reference only, and are not part of this agreement.

(d) Compliance with applicable laws is deemed to be a component of the description of every Service described in the Schedules, and the presence or absence of any reference to such compliance in any particular Schedule is insignificant. It is also to be assumed that basic supervision and management is included within the description of services in each Schedule, however special provision is made for certain forms of supervision and management services which are not contained within a single Schedule.

(e) The costing provisions in each of the Schedules are intended to provide a general description of the underlying theory for the payment of the fee to the Wires Company by the Retail Company, but under no circumstances shall any Schedule be limited to the estimates described therein. In every case, the Wires Company shall receive the full cost (which shall include both direct and indirect costs) of providing services to the Retail Company pursuant to this agreement, whether or not such full cost is adequately (or at all) estimated, explained, or described in any particular Schedule, plus an additional 10 to 20% above such cost, and no more or less, despite the fact that the estimates contained in a particular Schedule may be greater than or less than such full cost. As an example, if the Wires Company incurs additional costs for Workplace Health and Safety Insurance in consequence of providing services to the Retail Company, such costs shall be recovered by the Wires Company (plus an additional 10 to 20%) from the Retail Company despite the absence of any specific mention of such right of recovery. Without limiting the generality of the foregoing, the Wires Company shall always be entitled to additional remuneration in accordance with the foregoing if:

  (i) It has agreed to provide or has been required by law to provide Services which exceed those described on the applicable Schedule; or,

  (ii) It has agreed to provide or has been required by law to provide Services at a level which exceeds the level described on the applicable Schedule.

(f) Where the Wires Company provides Services to the Retail Company, the Wires Company shall use its best efforts to minimize the actual costs of providing such services while still complying with all applicable standards.

(g) It is acknowledged that there will be some duplication in the description of services between particular Schedules. Any such duplication is deemed to be insignificant and does not imply that there is multiple costing for those services. The parties agree that no such multiple costing is present.

(h) The remuneration payable to the Board of Directors of the Retail Company shall be paid directly by the Retail Company out of its own resources. In the event that the Retail Company has no resources, and the Wires Company advances money to the Board of Directors of the Retail Company, the payment of such costs shall subsequently be recovered from the Retail Company plus 7.25% interest.

(i) Where the Retail Company has receivables, such receivables shall be assets of the Retail Company and not assets of the Wires Company. Any late payment charges or risks of failing to recover such receivables shall lie entirely with the Retail Company and not the Wires Company.

(j) Assets which are acquired for the sole purpose of becoming integrated into the distribution system for electrical energy, hydro inventory, and rolling stock used primarily for electricity purposes, shall be obtained in the name of the applicable corporation. The purchase price of any such asset, the proceeds of disposition of any such asset (where such asset is sold), and the costs of obsolescence for any such asset shall be paid, received, or recorded, as the case may be, on the books of such corporation.

(k) Assets which are acquired, either in whole or in part, for purposes of permitting the Wires Company to comply with its contractual obligations hereunder to provide services to the Retail Company, but which are not referred to in (j) above shall generally be taken in the name of the Wires Company and the cost for same recovered from the Retail Company plus an additional 10 to 20%.

(l) Where outside forces are engaged for the purpose of obtaining or producing the assets described in (j) above, the contracts in respect of same shall be taken in the name of the Wires Company or the Retail Company as the case may be. In other cases, the contract shall be taken in the name of the Wires Company and that portion of the contract price which relates to the Retail Company as the benefiting party shall be recovered from the Retail Company, plus an additional 10 to 20%.

(m) Where the Schedules describe services to be performed by the Wires Company for the Retail Company pursuant to this agreement, the Retail Company shall only obtain such services from the Wires Company and not elsewhere, unless the Wires Company should otherwise agree. In those circumstances where the Retail Company obtains such separate services or pays for goods or services otherwise than through the Wires Company, out of their own resources, all such transactions (subject to any contrary requirements in this agreement) shall only be recorded on the books of the Retail Company and shall not generate any entitlement on the part of the Wires Company to any payment of 10 to 20 % above cost.

XIV. Responsibility and Indemnification

(a) The Wires Company and the Retail Company shall bear all risks associated with any assets owned by them, including environmental risks;

(b) The Retail Company shall reimburse, indemnify and save harmless the Wires Company against any costs, causes of action, claims, demands, expenses, or liabilities of any description incurred by the Wires Company for the benefit of the Retail Company, whether such reimbursement and indemnification is explicit within this agreement or otherwise.

XV. Joint Committee

(a) It is a matter of importance to the parties that there shall be proper consultation and involvement by the Retail Company in the performance of services for it under this agreement. For that reason, a Joint Committee, composed of an equal number of representatives from both the Wires and Retail Companies, shall be formed and shall meet on a regular basis, and otherwise as necessary, in order to identify, resolve, and coordinate matters of common concern in relation to the services performed hereunder by the Wires Company to the Retail Company.

(b) Either party to this agreement shall have the right to requisition a meeting of the said Joint Committee at any time upon five (5) days notice to the other.

(c) Where a member is unable to be present at any meeting of the said Joint Committee, he or she may substitute another individual to attend and participate at any such meeting in his or her stead.

IN WITNESS WHEREOF THE PARTIES HAVE EXECUTED THIS AGREEMENT.

Energy Services Niagara Inc.

Per:

____
President

____
Secretary

Niagara-on-the-Lake Hydro Inc.,

Per:

____
Chair

____
General Manager

Schedule A

Amended: August 31, 2005

Activities to be performed by Wires Company

1. Provide customer service representatives to perform billing, collecting and customer inquiry research for Retail company rental water heater and water/wastewater customer accounts.

2. Provide accounting/administrative personnel to provide accounting and administrative service.

3. Provide line and engineering personnel to provide street light maintenance, water heater service, fibre optics service.

4. Provide management personnel to oversee billing, accounting, administration, engineering and line staff.

5. Provide contractors, materials and equipment, for Wires Company staff to perform the above functions.

6. Provide office space for Retail company to carry on their business activities.

Schedule B

Effective: January 1, 2002

Standards of activities to be performed by Wires Company

Wires company activities will be conducted on a daily basis in accordance to the highest quality standards. Wires company will comply with all statutory and regulatory requirements and all applicable laws.

Schedule C

Effective: January 1, 2002

Services Fees

The following pricing will be in effect;

Item	**Price**	**Allocation method**
Labour	Cost plus 20%	Job Costs
Material	Cost plus 10%	Job Costs
Truck Expense	Cost plus 10%	Job Costs
Contractor	Cost plus 10%	Job Costs
Stores Overhead	10% of Materials plus 10%	Stores Allocation entry
Building Overhead	5% of Costs plus 10%	Square footage of occupation