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November 28, 2008

Ontario Energy Board
26th Floor
2300 Yonge Street
Toronto, ON M4P 1E4

Attention: Kirsten Walli (Board Secretary)

RE: COLLUS Power Corp – 2009 Electricity Distribution Rate Application
Board File No. EB-2008-0226

Dear Kirsten Walli:

Please find enclosed with this letter the completed information requested in Procedural Order No. 2 Item # 3 issued by the Ontario Energy Board on this matter October 22, 2008.

There is a summary page within the document that lists the documents submitted.

If you require anything further please contact the undersigned at your earliest convenience.

Yours truly,

Mr. T. E. Fryer CMA
Chief Financial Officer
COLLUS Power Corp
tfryer@collus.com

COLLUS Power Corp
Responses to Interrogatories from Ontario Energy Board and
Intervenors
EB – 2008-0226
Submission on November 28, 2008

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COLLUS Power Corp
EB – 2008 – 0226
2009 Cost of Service Application
Interrogatories Response Summary
November 28, 2008

COLLUS Power has prepared responses to the questions submitted by the following approved parties:

1. Ontario Energy Board Staff (identified as Board Staff)
2. Energy Probe (EP)
3. Vulnerable Electricity Consumer Coalition (VECC)
4. School Electricity Coalition (SEC)
5. Association of Major Power Consumer in Ontario (AMPCO)

One of the general themes from the majority of intervenors was a question about whether COLLUS Power would be changing any of its projections that are in the original application, in consideration of the recent economic downturn. As explained in more detail within the attached responses, COLLUS Power has decided that although there will be economic slowdown certainly in the near term, our forecast of customer growth and consumption as well as the projected capital and maintenance expense requirements within the application, will still be appropriate.

On a more specific basis there are some adjustments that result from the consideration of some of the other questions. COLLUS Power believes that the adjustments are not material in nature to require a re-filing of the application at this point in time. Rather our intention is to make any required adjustments that the Board determines necessary when they reach their final Decision. The final rate order will reflect those changes that the Board deems to be appropriate in its Decision. We will continue to work towards having new rates in place for May 1, 2009.

As a summary reference the following list outlines known adjustment based on the responses that have been prepared during this process:

1. The Interest Revenue projection for 2009 will be adjusted by an estimated \$68,856 due to the removal of COLLUS Power's request about not having to include interest earned on retained earnings in revenue offsets.
2. The appropriate adjustment will be made to calculate the projected Cost of Power using the Board approved rate per kWh when draft order is provided.
3. The appropriate changes will be made to the Retail Transmission Rates as per the Board approved rates after reviewing COLLUS Power's data in regards to the recent trend of the deferral account balances.
4. All of the original submitted Cost Allocation adjustments are still being requested for the 1st year of the new rates (May 1, 2009 to April 30, 2010). Further request will be made in regards to the Street Light class to adjust in each of the next 2 years thereafter, as per the Board ruling on SL class adjustment in previous 2008 COS applications.
5. The appropriate rates will be used in calculating the Cost of Capital and long-term Debt rate, again based on Board approved rates in place at the time of final application.
6. There is a small reduction to PILs resulting from using the applicable Federal & Provincial tax rates for taxable income below \$1.5M.

NOTE: Currently COLLUS Power is planning to make these adjustments listed above and any other OEB rulings that result from their Decision when the draft rate order is made in 2009. We believe that this timing will be appropriate as some of the changes will be for OEB rates that will not be introduced until early 2009. At that time customer impacts will be provided as well.

In contrast to our original application it is noted in our response that we are no longer seeking a recovery adjustment for the lost opportunity to earn the 2006 EDR approved revenue requirement that had included ALCOA's contribution. Clearly the evidence indicates the material amount of impact losing a Large Use class customer can have on an LDC of our size. This is one particular area that we are very concerned with in considering the future impact of the current economic climate. It is less difficult to incorporate the risk of lowered consumption or growth within the Residential or Small Commercial classes than it is to anticipate the loss of a large Industrial facility. Generally they remain very guarded about disseminating this type of information until after the decision to cease operations is made. We therefore request consideration by the Board of providing a variance account that could be used in the event of the loss of our other Large Use Customer. COLLUS Power management staff would be pleased to meet to discuss this idea with Board staff.

While it was noted earlier that COLLUS Power continues with the planning contained in the original application, there is another matter that we would like to seek direction on from the OEB. The on-going extensive review of the upcoming requirements of COLLUS Power financial recordings in compliance with Generally Accepted Accounting Principles switching over to the International Financial Reporting Standards is currently underway. The major concern we have is the forecasted implementation cost of this changeover. The estimated \$100,000 implementation cost and the expected \$30,000 per year for operation expense requirements have not been included in the original application projections.

One of the many difficulties with determining our requirements to conform to IFRS is obtaining an understanding of how the OEB's regulatory requirements are going to be brought forward. The OEB is completing their study and there will be guidelines and information available in the near future. The issue of ensuring that the 2009 Test Year expenses correctly reflect IFRS costs is very important due to the 4 year time frame of the 2009 Cost of Service application process. If the Board is planning to provide a variance account to LDC's in regards to implementation cost then that will relieve our concern and the resulting request for direction. We would appreciate guidance in this regard.

In closing then, COLLUS Power is providing with this summary our responses as required in Procedural Order # 2 issued on October 22, 2008. We have used each of the question documents separately received from each of the intervenors as a template to provide our responses. Each response is identified as IR # X, with the X replaced by the number of the question. Included in the response, in some cases, are Schedules that are attachments to the document. The naming convention for each Schedule is Sch. OEB IR #X – 1. The OEB name is changed when the response is dealing with one of the other intervenors. We would suggest that since there are references in our non-Board staff intervenor responses that refer back to the OEB document, it may be beneficial to first review the responses to the Board staff interrogatories.

Recognizing that answering the questions has a degree of interpretation to it if there is anything that appears to have been missed please contact us. We trust that you will find everything in order and will be available upon request to provide any further required assistance

Respectfully Submitted.

**In Regard To: Board Staff Interrogatories
2009 Electricity Distribution Rates
COLLUS Power Corp.
("COLLUS")
EB-2008-0226
COLLUS Power RESPONSES
SUBMITTED NOVEMBER 28, 2008**

1 OPERATING COSTS

1.1 General – Historical OM&A Expenses Data

Ref: http://www.oeb.gov.on.ca/OEB/Documents/EB-2006-0268/Comparison_of_Distributors_with_2007_data.xls

The figures in Table 1 below are taken directly from the public information filing of COLLUS as part of the Reporting and Record-keeping Requirements ("RRR") initiative of the OEB. The figures are available on the OEB's public website.

Table 1

	2003	2004	2005
Operation	\$208,569	\$233,127	\$215,551
Maintenance	\$722,698	\$963,605	\$900,117
Billing and Collection	\$676,933	\$538,258	\$529,478
Community Relations	\$69,034	\$88,563	\$190,680
Administrative and General Expenses	\$749,122	\$787,820	\$926,646
Total OM&A Expenses	\$ 2,426,356	\$ 2,611,372	\$ 2,762,472

Please confirm COLLUS' agreement with the numbers for Total OM&A Expenses that are summarized in Table 1. If COLLUS does not agree with any figures in Table 1, please explain why not and provide amended tables with a full explanation of all changes.

COLLUS Response: IR 1.1

We are in agreement with Table 1's information and in agreement with our discussions with Board staff that the Total OM& A Expenses listed above are the Controllable Costs.

1.2 General – OM&A Expenses

Ref: Exhibit 4/Tab 1/Schedule 1/ p. 1

Board staff took the figures from the evidence provided in Exhibit 4 of COLLUS' application and prepared Table 2 as a summary of COLLUS' OM&A expenses. Please note that rounding differences may occur, but are not material to the questions that follow.

Table 2					
	2006 Board Approved	2006 Actual	2007 Actual	2008 Bridge	2009 Test
Operation	\$260,626	\$285,179	\$245,331	\$274,300	\$291,300
Maintenance	\$1,163,605	\$1,263,888	\$1,322,165	\$1,500,825	\$1,628,325
Billing and Collection	\$538,249	\$592,333	\$655,645	\$722,109	\$762,093
Community Relations	\$88,563	\$154,243	\$157,924	\$100,085	\$107,389
Administrative and General Expenses	\$1,200,627	\$952,430	\$904,732	\$932,991	\$1,008,741
Total OM&A Expenses	\$3,251,670	\$3,248,073	\$3,285,797	\$3,530,310	\$3,797,848

Board staff took the figures from the evidence provided in Exhibit 4 of COLLUS' application and prepared Table 3 which summarizes COLLUS' OM&A forecasted expenses. Please note that rounding differences may occur, but are not material to the questions that follow.

Table 3

Summary of OMA Expenses	2006 Board Approved	Variance 2006/2006	2006 Actual	Variance 2007/2006	2007 Actual	Variance 2008/2007	2008 Bridge	Variance 2009/2008	2009 Test	Variance 2009/2006
Operation	260,626	24,553	285,179	-39,848	245,331	28,969	274,300	17,000	291,300	6,121
		9.4%		-14.0%		11.8%		6.2%		2.1%
Maintenance	1,163,605	100,283	1,263,888	58,277	1,322,165	178,660	1,500,825	127,500	1,628,325	364,437
		8.6%		4.6%		13.5%		8.5%		28.8%
Billing & Collections	538,249	54,084	592,333	63,312	655,645	66,464	722,109	39,984	762,093	169,760
		10.0%		10.7%		10.1%		5.5%		28.7%
Community Relations	88,563	65,680	154,243	3,681	157,924	-57,839	100,085	7,304	107,389	-46,854
		74.2%		2.4%		-36.6%		7.3%		-30.4%
Administrative and General Expenses	1,200,627	-248,197	952,430	-47,698	904,732	28,259	932,991	75,750	1,008,741	56,311
		-20.7%		-5.0%		3.1%		8.1%		5.9%
Total OM & A Expenses	3,251,670	-3,597	3,248,073	37,724	3,285,797	244,513	3,530,310	267,538	3,797,848	549,775
		-0.11%		1.16%		7.44%		7.58%		16.93%

- a) Please confirm that COLLUS agrees with the figures presented in Table 2 and Table 3. If COLLUS does not agree with any figures in the tables, please explain why not and provide amended tables with a full explanation of all changes.
- b) Please complete Table 4 below by identifying and listing the key cost drivers that are contributing to the overall increase of 16.9% in total 2009 OM&A expenses over 2006 historical actuals. Please add additional rows to Table 4 if there are more than four cost drivers. Some examples of specific costs drivers include items such increase in staff compensation, hiring staff, increase in cost of contractors, increase in inflation, etc.

Table 4

	2006	2007	2008	2009
Opening Balances	3,251,670	3,248,073	3,285,797	3,530,310
e.g., hiring X staff				
e.g., X% increase in cost of contractors				
Closing Balances	3,248,073	3,285,797	3,530,310	3,797,848

Board Staff Interrogatories – COLLUS Power Responses
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COLLUS Response: IR #1.2

COLLUS Power agrees with Tables 2 and 3 as matching the data provided in the rate application.

- a) COLLUS Power confirms it agrees with Table 2 and 3 amounts.**

- b) COLLUS Power provides with this response Sch. OEB IR # 1.2 (b)&(c) – 1 that provides a completed Table 4 as required..***

c) The Table 4 noted in (b) has information in Cost Driver description area to assist in answering this question. Table 1 in the Schedule provides the details of the year over year change in wages. Sch OEB IR # 1.2(c) – 2 is additionally provided because information from Table 2 is used by Table 1. Table 2 was first used in the original application in Ex 4 Tab 2 Sch 5 Pg 5. It has been enhanced to calculate the % change in the FTE numbers.

Table 1 indicates in Column C the net \$ change in wages for the Test Year compared to 2008. The figure matches the reconciliation line in Table 4. The rest of that column breaks out the drivers of the \$ difference.

The Columns B and C in Table 1 provide the same detail for 2007 and 2008 respectfully. Meanwhile each line in Table 4 has an explanation of the item.

[illegible]

1.3 General – Cost Efficiency Programs

Ref: Exhibit 4/Tab 2/Schedule 1/ p. 1-4

Please describe and quantify the benefits of any cost efficiency programs that COLLUS has undertaken, e.g. cost reduction, contract negotiations, system automation, cost savings or other programs that are either in place now or are contemplated at some future time.

[illegible]

COLLUS Response: IR #1.3

COLLUS Power Corp. continues to search for ways to cost effectively provide high value to our customers without jeopardising the reliability of service our customers both deserve and expect. We believe information provided throughout the responses in this document indicate some of the success of our cost efficiency initiatives. Some of the others are:

Contract Negotiations:

As part of our recent negotiations and purchase activities related to the replacement of our CIS Billing Solution, COLLUS needed to also re-negotiate our contracts for Hub Services and for our Wholesale Settlements Services. As noted in the answer to Question 1.4 below, COLLUS managed to obtain savings for both these contracts which directly affect the OM&A bottom line. A copy of the credit memo received from The SPI Group quantifies the savings related to the HUB services contract negotiations. Although to some, savings of \$500 over a period of four months may seem immaterial, COLLUS staff recognise that our customers benefit every time cost reductions are achieved (without negatively impacting service or reliability). The contract was negotiated for a term of three years, and at an average of \$130 savings per month, our customers ultimately save almost \$5,000 through the duration of the service agreement.

System Automation and Cost Savings:

COLLUS also has an ongoing planned process to enhance their SCADA system through the integration of upgraded control relays at the Distribution Sub-Stations. The following two examples clearly depict the commitment of COLLUS Staff and reflect the culture under which the company operates.

SCADA SYSTEM EXPANSION: COLLUS originally purchased and installed their SCADA system back in 1995. At the time, the SCADA system was comprised of a Master Station Computer, a Remote Workstation, and Remote Terminal Unit (RTU). The system was used to monitor the Total System Loads by capturing data from the Wholesale Metering points supplying the Utility. This data was then used to help facilitate the effective use of a Water Heater Control system which was installed to manage peak loads and reduce costs for the consumers through lower power invoices. In 1996, COLLUS Power expanded the SCADA system to include the monitoring of an individual Distribution Sub-station. Once this process was completed, the benefit of being able to receive real time information on feeder loadings and outages proved to be invaluable in planning for future enhancements to the system for the purposes of accommodating growth and enhancing reliability through reduced outage times. COLLUS Staff continued to expand the system by budgeting to include SCADA monitoring for one new substation each year. In 1999, through ongoing participation in the SCADA Manufacturers Users Group, COLLUS staff found out that one of

the Utilities in the U.S. Southwest, had a number of used RTU components available. COLLUS Staff seized the opportunity, and managed to arrange for the purchase of enough RTU components to fully outfit the remaining 4 existing substations, 3 - 44Kv Metering points, along with spare components for less than 1/10th the cost of purchasing the components new. This ultimately worked out to a savings of over \$150,000 and allowed the staff to fast-track the deployment of RTU monitoring into all the sub-stations.

COLLUS Staff are now integrating new Electronic Relays at the Distribution Substations in concert with the planned Substation. MAINTENANCE ACTIVITIES: Most of the stations are well over 30 years old, and parts for relays and re-closures are becoming more difficult to find every year. As such, new electronic relays are being deployed along with updated SCADA integration. This activity will provide COLLUS staff with the ability to move to full remote control of individual feeders at the Distribution Substations in addition to more refined monitoring capability. COLLUS staff are already utilizing the new equipment (where deployed) to provide hold-off protection for field staff remotely which assists in reducing direct costs associated with certain line work, and will also assist in faster restoration efforts on outages.

A second prime example of how COLLUS has demonstrated commitment to finding cost reductions relates back to the activities undertaken to replace vehicles requiring it in 2005.

In 2004 COLLUS staff began reviewing options available to replace or refurbish two vehicles. The first was a 1986 RBD (truck #13) and the second was a 1995 Single Bucket (truck #18). Truck #13 was in need of a new chassis as the original cab and chassis was deemed unsafe for continued use. Truck #18 had a good chassis, but had high mileage and although the chassis was in good shape, the chassis was ill fitted for it's main purpose as the prime vehicle used for trouble calls.

COLLUS Staff reviewed their options for how to best resolve the issues related to the need for two new chassis while attempting to manage costs. The chassis from truck #18 was perfectly suited for use as an RBD, given the size and capabilities of the chassis. As well, this equipment is used less often than a trouble call truck resulting in COLLUS' ability to keep the higher mileage cab and chassis within the fleet for an extended period.

The process showed innovative thinking by COLLUS Staff and clearly demonstrates a commitment to controlling costs where possible. The decision to replace and redeploy the equipment in this manner saved approximately \$60,000 in vehicle replacement costs and also extended the life of the original truck#18 chassis by an undetermined # of years.

When the Government set out to have the LDC's install Smart Metering, COLLUS Power and the CHEC group knew that it would be critical to test systems before making a final selection. Systems had to be tested to ensure that not only could the meters actually provide the information required, but that the integrity and security of the customer data can be maintained.

This type of group activity is a testament to the conviction of the participating LDC's when it comes to finding ways to keep costs under control while providing the best possible service to our customers.

[illegible]

1.4 Contracted Services

Ref: Exhibit 4/Tab 2/Schedule 2/ p. 1-2

- a. From 2006 through 2009, please identify the portion of total OM&A expenses that is related to contracted services.
 - b. For each of the years, 2006 through 2009, please identify the selection process for the contracted services.
 - c. For each contracted service, please identify the year in which the selection process was used to select a particular contractor.
 - d. Please provide examples of contracted services for the period of 2006 through 2009 in which COLLUS negotiated cost savings or contemplates achieving costs savings. Regarding contracted services, please provide evidence, if any that demonstrates that COLLUS has implemented cost efficiency initiatives or it is contemplating undertaking initiatives that help COLLUS achieve savings at some future time.
-

COLLUS Response: IR #1.4

COLLUS Power provides Schedule OEB IR # 1.4 – 1 which includes the data requested.

In regards to the contracted services the following explains the selection process used. Affiliate services are not included as they are part of the explanation in OEB IR # 1.9.

A: Utilismart: New contract allows for new meter types and communications platforms at no extra cost. New contract also accommodated additional customer accounts added to web site without additional costs (made possible due to joint purchase negotiations as part of the CHEC Group)

Utilismart selection process included (beyond cost savings) items such as continuity of exemplary service tied to wholesale settlements and retail interval metering activities. Systems integrated in daily processes. Maintaining existing service provider reduces risk of increased costs related to modifying multiple existing systems. Also concern for potential errors due to lack of familiarity with another provider (or purchasing equipment and hiring staff to perform tasks internally).

Another major reason to continue with Utilismart is that we have 10 of our customers utilizing the Utilismart website and accessing load profile data that is very current. This allows them to better initiate conservation measures because the data is so readily available. A transition to another provider could result in some of these major consumers not re-enrolling and that would be detrimental to the customer and conservation in general.

B: Screaming Power Inc. (Hub Services): COLLUS recently negotiated a new contract with SPI for Hub services at a discount from the previous existing contract.

Reasons why SPI was chosen as the vendor:

- 1. Changing Hub services providers during a billing system conversion was seen as a risky option that would unnecessarily add complexity to a very complex process.***
- 2. Cost reductions from previous contract were achieved. Schedule OEB IR# 1.4-2 is included as an example of the savings provided through the re-negotiation of the contract with SPI. Although the savings may be small, the result is a further example of the level of commitment COLLUS places on cost control.***
- 3. SPI also offers Hub Viewer Product. The use of this product is part of established daily work processes in verifying and correcting EBT issues. Converting to a billing system that does not have the same level of existing EBT automation that staff currently has through the AUS model requires some level of consistency and comfort with the tools in order to assist in a smoother transition.***

C: Olameter Meter Reading Services: They provide meter reading service as well as assist with daily administration on final bills, customer inquiries and collections. Annually their service performance is reviewed in a review session. Pricing is informally compared via discussions with neighbouring LDC's to determine if rates are competitive. Service has always and is anticipated to continue to be at a high quality level and very dependable. Therefore COLLUS Power has decided to continue to retain their services.

D: Orangutan Tree Service: *When this service was selected inquiry was made for a quote from 3 sources. This service was the only one that could meet our timetable. After the first year of service we were very pleased with the quality of their work. Therefore their service has been retained because the price was deemed to be competitive and we knew of the kind of work they would do. Further information on Tree Trimming Program is provided in response to OEB IR # 1.6.*

E: Ontario Energy Board: *Sole service provider so no selection or pricing process undertaken.*

F: ECMI Consulting: *Did utilize ECMI in other processes prior to and during the 2006 EDR process. We found their expertise to be invaluable when required. Charges were based on hours of work.*

G: Borden, Ladner & Gervais: *Selected after informally determining that they could provide the best service at a reasonable cost.*

H: Davey Tree Expert Co: *Detailed information regarding the Tree Trimming program of COLLUS Power is provided in response to IR # 1.6, this company was selected to assist Orangutan Tree Service with completing the required work.*

I: CHEC: *A form of contracted services, membership in this co-operative entitles COLLUS Power to the services of the Finance Co-ordinator as well as a conduit through which COLLUS can leverage joint purchases to obtain competitive third party pricing on other services. A cost savings initiative in many different ways.*

J: Peterborough Meter Services: *When choosing the required meter service provider COLLUS Power investigated all known companies performing the service. Through joint efforts with the CHEC group, all known vendors were invited to attend a meeting to provide an overview of their service along with a proposed pricing model. Each participating LDC selected their preferred vendor following a review of the presentations by the group. COLLUS Power selected this company as it was determined to have the most cost*

K: Electricity Distributors Association: Our membership makes available various update forums and access to comparative measurement processes.

(d) In part (b) some explanation of examples of cost saving achievement have been provided. Additionally the synergies of reading water and hydro meters has been utilized for many years at COLLUS Power and the former hydro commission. Roughly \$0.15 per meter read of savings is realized on approximately 180,000 per year, a total of \$27,000 annually. If the meter reading was done with full-time unionized employees it is estimated that the annual costs (which currently is \$80,000) would double.

[illegible]

Ref: Exhibit 4/Tab 2/Schedule 2/ p. 2

Please provide an explanation and justification for the increase.

COLLUS Response: IR #1.5

As noted the increase over the 3 year period of time is 19.5% or 6.5% per year. A major reason for higher than an approximately 3% inflationary rate

is that more time and effort, therefore expense, has been incurred due to COLLUS Power staff having to deal with the impact of Retailers of Electricity. Additional information regarding the variance in this account is provided in the application document at Ex. 4 Tab 2 Sch 3 Pages 8, 9 & 10.

[illegible]

1.6 Maintenance Costs:

Ref: Exhibit 4/Tab1/Schedule 1/p. 1

Ref: Exhibit 4/Tab2/Schedule 3/p. 3

For the 2009 test year, COLLUS is proposing a \$364,437 (28.8%) increase over the 2006 actual maintenance costs.

- a) Please identify the cost drivers that are contributing to the overall increase of 28.8%.
- b) In regards to COLLUS' tree trimming program;
 - i) Identify the amount of funds dedicated to the program from 2006 through 2009.
 - ii) Please file with the Board a tree trimming study and/or plan that was completed by the distributor.

[illegible]

COLLUS Response:

(a) A major cost driver resulting in the estimated 28.8% increase of maintenance costs over 2006 actual expense is the addition of 2 line personnel in July of 2008. Prior to that addition in 2006 an additional person was added to the electric meter department in November. Therefore 2006 did not reflect a full year of labour expense for the additional meter person but 2007 and the years thereafter do.

(b) (i) COLLUS Power's response to the Board Staff IR # 1.4 includes information about the Tree Trimming costs. For ease in reference the amounts are identified as

<u>Year</u>	<u>Contract + Internal or Contract</u>	<u>TOTAL</u>
-------------	--	--------------

2006	\$44,091 + Internal Labour of \$35,600 = \$ 79,691
2007	\$53,424 + Internal Labour of \$24,500 = \$ 77,924
2008	\$62,000 + \$53,000 = \$115,000
2009	\$50,000 + \$50,000 = \$100,000

(ii) COLLUS Power provides [Schedule OEB IR # 1.6 – 1](#) as information on the latest tree trimming study. An important finding of the study, that was a requirement of the Electricity Safety Association, was that there was an immediate need to improve on the amount of trimming that was being done. COLLUS Power agreed to adopt a 3 year cycle plan in order to reduce the aesthetic impacts of tree trimming in the urban setting while keeping reliability of supply in the forefront. COLLUS understands that adopting a scheduled 3 year cycle will increase costs on an on-going basis but firmly believes it is in the best interests of the customers we service.

[illegible]

1.7 Purchase of Services

Ref: http://www.oeb.gov.on.ca/documents/minifilingrequirements_report_141106.pdf

Pursuant to section 2.5 (Exhibit 4 Operating & Maintenance and Other Costs, Section A) of the Filing Requirements, please file the necessary information relating to the purchase of services or products.

[illegible]

COLLUS Response: IR # 1.7

Attached to this response document is Schedule OEB IR # 1.7- 1 a list of purchase of services and/or products. The information provides two tables for 2007 and 2008. The 2007 amounts are for the full year and therefore the disclosure level is \$50,000 is used. The 2008 amounts are for generally 10 months, the end of October, therefore the lower disclosure amount of \$40,000 is used.

[illegible]

1.8 Regulatory Costs

Ref: Exhibit 4/ Tab 2/ Schedule 2/ p. 2 "Account 5655"

Please identify the regulatory costs associated with the preparation of the 2009 cost of service application.

COLLUS Response: IR # 1.8

The regulatory costs for the 2009 cost of service application have been forecasted as \$160,000. This is based on our initial estimate after reviewing the costs that the 2008 COS applicants incurred. The following outlines the major items that have been included to reach the total forecasted amount:

1. Obtain COS estimation model & training	\$10,000
2. Consulting fees for assistance in preparing COS application	\$10,000
3. Legal assistance to review initial COS application	\$ 5,000
4. Consulting assistance to prepare Interrogatories responses	\$10,000
5. Cost of OEB Technical Conference (5 Intervenors involved)	\$35,000
6. Cost of additional oral component of process (ex. Hearing)	\$35,000
7. Consulting assistance prepare final application post Decision	\$ 5,000
8. Intervenor costs over & above Tech. Conf. & Oral Hearing	\$50,000
TOTAL	\$160,000

COLLUS Power understands from previous OEB decisions for 2008 COS filers that recovery of the Regulatory Costs of the application process are to be recovered during the period of time until next COS. This suggests a

[illegible][illegible][illegible]

Table 5

Year: _____

Name of Company		Type of Service Offered	Pricing Methodology	Price for the Service (\$)	Cost for the Service (\$)	% Allocation	Explanation
From	To						

Type of Service Offered: Services such as billing, accounting, payroll, etc.

Pricing Methodology: Pricing Methodology includes approaches such as cost-base, market-base, tendering, etc. Please provide evidence to demonstrate the pricing methodology that was used.

Price for the Service: The amount the entity pays for the service that it receives.

Cost for the Service: The cost of to provide the service.

%Allocation: % of the costs that is allocated to the entity for the service being offered.

Therefore it is certain that these services are required to properly operate as a local distribution company.

2. *The level of service that is currently and has been provided for the LDC's years of operation is appropriate. Unfortunately there has been an escalating need to meet more and more requirements and this puts pressure on to bring in new resources and increase cost. COLLUS Power continues to attempt to find innovative means to cost effectively ensure that all requirements are met without necessarily increasing staff.*

An example of an innovation was COLLUS Power's initiative to work hard towards the formation of the co-operative of LDC's now known as CHEC. Throughout this document we provide various examples of instances that have proven to achieve the desired outcome at a reduced cost. Further information can be provided if required but it won't be elaborated on at this time.

The introduction of a quasi-retail environment into the electricity industry has created a dramatic increase in the level of service required for all of our Administrative Departments. As an LDC COLLUS Power has little influence or control over the costs associated with retail. But the customer expects assistance and COLLUS Power still needs to provide the administrative service. We will continue to look for the most cost effective way to achieve this but are very concerned that it will only continue to grow and especially with the introduction of time-of-use billing for all consumers.

COLLUS Power will continually monitor our needs and continue to work cost effectively with our services affiliate and use any other mechanisms available to meet the needs in an efficient manner.

3. *Referring again to the previous question and the Table 5 information that is provided it is demonstrated that cost causality is the basis for the charges from COLLUS Solution.*
4. *Since COLLUS Power is a medium sized utility sharing personnel with the Collingwood Public Utilities is the way to ensure that highly qualified personnel are providing service. There also is a level of assistance for back-up and relief situations that wouldn't otherwise be available unless COLLUS Power was willing to take on more cost.*

In reviewing how cost effective this model is COLLUS Power studies data from various sources. The OEB is one source, providing statistical data on all Ontario LDC's and various studies such as the PEG report. The EDA is another source especially the annual performance measure report. While not all LDC's participate in the EDA's there is a good cross-section which provides useful data. Some of the findings are:

i) COLLUS Power has always had one of the highest customer per full-time equivalent employee ratios for Ontario LDC's. Our service territory is identified as an average density mid-sized utility but COLLUS Power's 2007 customer/employee level is 699 cust/emp. Unfortunately this is slightly lower than 2006's 740. A troubling trend that we have noticed is that most LDC's are indicating lower ratios in the last couple of years which suggests that personnel are being added more frequently than historical levels would have indicated would be necessary. This supports the contention above that there is escalating cost pressure for LDC's to achieve their required service levels and personnel are being added to deal with the burden.

ii) Our research of pertinent data confirmed that COLLUS Power has one of the best Distribution Service Revenue per Customer ratios in the Province. Schedules OEB IR #1.10 (b)3ii – 1&2 are provided and #1 is sorted from lowest to highest (COLLUS 9th of 83). The #2 pages are sorted by # of customers, with a boxed area of a group of LDC's that are the roughly the same size as us. We prefer this as a major benchmark to measure our position amongst Ontario LDC's.

iii) Another measure that we use is to examine the EDA's Controllable Expense statistics. The EDA information also provides the useful splitting of CE into O&M per customer and Administration Expense per customer. When 2007 results are studied COLLUS O&M is \$107, which is above the average of \$93 for mid-sized reporting LDCs. The large reporting LDCs averaged \$78. A reason for this could be that COLLUS Power is capitalizing less than the others.

Meanwhile our 2007 Administration Expense is \$122 per customer. The average for the mid-size reporting LDCs is \$137. The large LDCs average is \$108. COLLUS Power is actually lower than many of the larger LDC's. Information such as this leads us to believe this is a very good indicator we are successful with our cost effective initiatives.

COLLUS Power looks forward to the OEBs work on providing useful comparative statistical data. We would like to suggest to Board Staff

that splitting up O,M&A in the comparative reporting process would be a very beneficial step in the right direction.

- 5. COLLUS Power believes there are established economies of scale that historically the LDC has been able to take advantage of. In the future we believe that these can be maintained to the benefit of our customers. An example of scale economies is in electric metering reading which is done in conjunction with the reading of water meters by the Collingwood Public Utilities. Approximately \$0.15 per meter read of cost avoidance is achieved, on 180,000 annual readings.**

[illegible]

COST OF CAPITAL (CAPITAL STRUCTURE AND WEIGHTED AVERAGE COST OF CAPITAL)

2.1 Long Term Debt Rate

Ref: Exhibit 6/Tab 1/Schedule 3/ p.1

Ref: Exhibit 1/Tab 3/Schedule 1/ Appendix A" Audited Financial Statements at December 31, 2007", Note 5, page 9.

Ref: Report of the Board on Cost of Capital and 2nd Generation Incentive Regulation for Ontario's Electricity Distributors December 20, 2006, page 14
http://www.oeb.gov.on.ca/documents/cases/EB-2006-0088/report_of_the_board_201206.pdf

A debt rate of 6.25% is shown as applicable to affiliated debt payable to the Town of Collingwood.

Note 5 of COLLUS' 2007 Audited Financial Statements makes reference to the following debt:

“7.25% note payable to the Town of Collingwood, no set terms of repayment.”

Section 2.2.1, the *Report of the Board on Cost of Capital and 2nd Generation Incentive Regulation for Ontario's Electricity Distributors*, which deals with Long-Term Debt, states, in part:

“For all variable-rate debt and for all affiliate debt that is callable on demand the Board will use the current deemed long-term debt rate. When setting distribution rates at rebasing these debt rates will be adjusted regardless of whether the applicant makes a request for a change.” [Emphasis in original]

- a) Please provide a copy of the long-term note payable instrument.
- b) Based on the terms of the long-term note payable and the guidelines in the Board Report, please state why COLLUS believes that a rate of 6.25% should be applied to this debt, as compared to the 6.10% rate contained in the Board's March 7, 2008 letter, as updated in 2009. In this context, please specifically comment on the absence of fixed terms of repayment for this debt and why, in the Applicant's view, the rate for this debt should not be determined as per Section 2.2.1 of the guidelines.

[illegible]

When considering our borrowing requirements, inquiry was made with banking institutions and the findings were that obtaining funds from a commercial lender source would result in a higher rate by approximately 50 basis points. Therefore it is expected that the banking institutions will not be able to offer a rate that is lower than IO's.

Ref: Exhibit 6/Tab 1/Schedule 3/ p. 1
Ref: Exhibit 6/Tab 1/Schedule 2/ p. 1

- a) Please provide a breakdown of the debt and amounts that constitute the total.
- b) Please provide a similar breakdown and calculations for Total Interest Cost and Weighted Debt Cost Rate.
- c) Please discuss the reasons for the differentials between the total 2009 Long Term Debt Outstanding of \$2,810,170 in Table 2 and the total debt of \$9,052,743 for 2009 from the evidence provided in Exhibit 6/Tab 1/Schedule 2/Table 1 of the application.

[illegible]

(a) ***COLLUS Power has provided in the COS application Exhibit 6 Tab 1 Schedule 3 Page 1 of 1 that includes this information.***

(b) ***The page referred to in response to (a) includes this information.***

(c) ***In regards to this request for discussion in regard to the reasons for the differentials Sch OEB IR #2.3(c) – 1 is provided with this response.***

[illegible]

3. RATE BASE AND CAPEX

3.1 Capital Expenditures

Ref: Exhibit 2/Tab 3/Schedule 1/ p. 3

COLLUS is proposing a substantial increase in its capital program which is forecast to rise from a 2008 Bridge Year level of \$1.9 million to \$3.0 million in the 2009 Test Year.

- a) Please provide the breakdown for each 2006 through 2009 showing the total of capital expenditures that are “one-time programs” vs. “ongoing programs”.
- b) Please discuss the extent to which COLLUS considered a phased approach to its capital program and if a phased approach was considered, why it was not adopted. If a phased approach was not considered, please explain why not.
- c) Please describe how the costs of capital investment programs for 2009 were estimated. Please provide evidence and supporting documents such as calculations, market-based contractor bids, etc.
- d) COLLUS is proposing a substantial increase in its capital program for the test year. Please provide an explanation on the measures that COLLUS has taken or will undertake, e.g. use of tendering process and deploying the lowest bid contractor, negotiations with suppliers on purchase of material and equipment, etc. to execute capital program projects in the most cost-effective way. Please file with the Board any evidence that demonstrates COLLUS’ effort in undertaking and implementing measures that would achieve cost savings for COLLUS’ capital programs.
- e) Please state why COLLUS believes that it has the capacity to complete such a large capital program in 2009. In this context, please provide an update as to where the 2008 capital program stands on a completion basis as of September 30, 2008. Please also discuss whether or not COLLUS anticipates having any carryover projects from 2008 and, if so, what their impacts would be in 2009.

- (b) COLLUS Power staff review both Capital and OM&A for current and future years on a regular basis. COLLUS Power prepares a multi-year rolling business plan on an annual basis during which time each department provides input on anticipated projects. The following is an excerpt from the COLLUS Business plan prepared and accepted by the shareholder for 2007:***

"COLLUS Power is committed to maintaining high standards of system reliability, and with that will be budgeting accordingly to meet the results of our system optimization study. COLLUS Power plans to increase the size of our Sproule Ave sub station and the Hume Street sub station in the Fall of 2007, to ensure sufficient capacity and reliability for the forecasted loads within their service areas.

In order to meet the new load requirements in the west end of Collingwood, plans for the construction of a new sub station in the near future will be required. Service continuity has never been so important, with telecommunications and computerization playing such a vital role in our daily lives. A balanced, optimized and coordinated system will produce a better cost saving product for our valued customers.

In general, each department prepares a three year OM&A and Capital budget based on information acquired through inspection reports, development requests, and forecasts. Each department prioritises their plans prior to submitting their draft budget. Management staff reviews the proposed / requested budgets in terms of need, ability to fund, and priority. Following the preliminary discussions, each department makes adjustments to their proposed budgets and re-submits their revised budgets and work plans. The review continues at the management level until a workable budget solution which incorporates associated work plans has been achieved. The budgets are then reviewed by an Audit Committee consisting of Senior Management and members of the COLLUS Board of Directors. Once the Audit Committee is comfortable that the staff have taken every step possible to not only ensure the budgets are reasonable, the proposed budgets are taken before the balance of the Board of Directors for final approval. The final approval process ensures that system reliability and safety have been kept in balance with the desire to control costs.

With regards to the plans for a new substation MS#9, COLLUS has implemented a phased approach to the supply needs of the South West area of Collingwood. Feeders from existing substations have been and continue to be used to supply the area. As noted as part of the answer to question 3d below, when extending feeders from existing substations to supply the area which will be serviced by the new substation, those poles that would be used to carry the 44kv infrastructure were installed with the capability of adding the new conductors without the need for replacement.

- (c) *There were numerous questions posed to COLLUS Power regarding not only 2009 cost but other years as well. For ease of reference we have updated the Appendix 11 that was originally provided in the original application materials to summarize our planned capital programs. **Schedule OEB IR #3.1 – 1** noted at the outset of this question is provided with this response. The Schedule worksheets include Project specification worksheets regarding each of the individually listed projects. These sheets are based on the information provided in previous projects and the experience and knowledge of the Operations Department staff.*

Of course the highest cost is for the new substation: We received a cost estimate from B&M and this was provided with other supporting information as Appendix 13 (C-3) in the original application. COLLUS Staff has confidence in the accuracy of the information provided by the contractor based on the recent completion of the upgrade to MS#5, referred to in (C-4) both on time and on budget.

- (d) *As evidence of previous efforts undertaken to reduce costs – refer to detailed comments provided in section 1.3*

COLLUS goals related to cost savings and reductions are not limited planning the actual cost of Capital spending. COLLUS staff place importance on the net impact on the end use customer from the position of costs and reliability. All future “potential” Capital projects are reviewed and prioritised in an effort to spread costs over multiple years wherever possible. Distribution planning also requires that reliable power be available when customers need it. The Distribution System Code notes in section 3.3:

- 3.3.1 A distributor shall continue to plan and build the distribution system for reasonable forecast load growth. A distributor may perform enhancements to its distribution system for purposes of improving system operating characteristics or for relieving system capacity constraints. In determining system enhancements to be performed on its distribution system, a distributor shall consider the following:
- (a) good utility practice;
 - (b) improvement of the system to either meet or maintain required performance-based indices;

- (c) current levels of customer service and reliability and potential improvement from the enhancement; and
- (d) costs to customers associated with distribution reliability and potential improvement from the enhancement.

It is a careful balancing act to ensure that investment in new capital projects is undertaken in a timely manner attempting to ensure that investment in infrastructure is not wasted. For example – when building a new feeder from an existing substation to supply an area that is currently underserved, COLLUS Staff review the future plans for the area and attempt to forecast if a station would be needed rather than a 4kv feeder. If it is deemed that a 4kv feeder would be sufficient but will ultimately need to be replaced with a Distribution Substation, COLLUS Staff will attempt to reduce future costs by installing poles that will be able to accommodate not only the feeder, but have sufficient height and ratings to support a 44kv line as well. In this way, the costs of removing an existing line and replacing poles at a date in the near future can be avoided. This helps achieve not only cost savings, but also reduces the impact on the customers in the area. The customer suffers less disruption to the streets, and traffic interruptions with planning efforts.

It is also of note that the primary voltage and loading of a distribution system establishes inherent limits to the length of a feeder. The 4Kv system map provided as evidence in this Interrogatory response demonstrates that COLLUS has attempted to service the Southwest area of Collingwood with feeders from various stations, however as the loads on these feeders increase, voltage levels tend to drop to a point where customers become affected. The situation is further exacerbated when the area must be fed from a different station as a means of outage restoration or at times when stations need to be shut down for maintenance.

COLLUS staff reviews all new capital projects in an effort to identify opportunities for reducing Distribution System Losses. Planning for the optimum location of a new DS to both limit the distance of feeders and also ensure that the stations will ultimately not be over or undersized by any extreme amount assists in proper load balancing and further reductions in losses. As part of the system design for the new station scheduled for construction in 2009 COLLUS will review the opportunities for picking up loads that would be better served from the new station as opposed to the current system configuration to identify and address cost effective opportunities for loss reduction.

From the 2007 Business Plan: “Our efforts at system balancing and distribution system maintenance have helped reduce the overall loss adjustment by a full .5% in our 2006 rate applications. This reduction stands to save our customers over \$80,000 through the course of a single year.”

- (e) *The first part of this question asks for evidence that COLLUS Power has the capacity to complete this project in 2009. As provided in greater detail in our response to OEB IR 2.3(c) which asks us to discuss the reasons for our low long-term debt compared to our deemed level, we have reviewed the borrowing process with Infrastructure Ontario and believe that any required funds can be obtained on a timely basis. Once approval of the project is provided, financing would be secured and the construction contract would be awarded. This can all be completed in 2009.*

We noted above in part (c) about the updated capital program summary as [Schedule OEB 3.1 – 1](#) there columns that have been added that indicate actual costs incurred up to September 30/08 and forecasts the year end position. Currently our estimates indicate a slightly lower level of capital expenditure at year end than budgeted.

The forecast for the end of 2008 and the proposed budget for 2009 that have been provided in the original application will not be altered at this time. This decision is made after reviewing these forecasts and considering the recent financial market volatility to the fullest.

COLLUS staff have also reviewed the capital projects planned for 2009 not only to ensure that costs can remain under control, but also to ensure that the projects can be completed in a timely manner to meet the customer requirements. COLLUS has held discussions with third party contractors and have been assured that the contractors have sufficient time and staffing available to complete the projects both on time and on budget.

[illegible]

3.2 New Information Technology System

Ref: Exhibit 2/Tab 1/Schedule 1/p. 6-7

On pages 6 and 7 of the evidence provided in the Exhibit 2 of the application, COLLUS states that:

“An extensive review of COLLUS Power Corp information technology (“IT”) needs was required after its’ current CIS software provider (Advanced Utility Systems owned by Harris Computer Systems) notified COLLUS Power Corp that, in the near future, the current Infinity System would not be maintained for the Ontario De-Regulated Market processes... In short, the review determined that COLLUS Power Corp will implement the Harris Computer System’s NorthStar 6 system to provide the required infrastructure. In keeping with COLLUS Power Corp’s co-operative spirit in order to help minimize future costs, the CIS system will be combined in a single template format with Utility Collaborative System’s five other Ontario LDC’s. By working together and utilizing the same system setup there will be major cost avoidance as the members split all on-going costs.”

- a) Please describe the review process including whether or not there was any consideration of systems other than those provided by Harris Computer Systems. If COLLUS did consider other systems, please explain on what basis the Harris system was selected, if other systems were not considered, please explain why not.
- b) Please identify the five other Ontario LDCs referenced above.
- c) Please explain why there will be major cost avoidance by working together with the other five Ontario LDCs and quantify the benefits.
- d) Please provide the basis upon which costs will be split between the other LDCs.

[illegible]

COLLUS Response: IR # 3.2

New Information Technology System

(a) It is important to note that COLLUS Power did not elect to change billing systems on their own accord. The requirement for the change in CIS solutions was purely driven by the vendor as they made a business decision not to continue offering the Advanced Utility

Solution in the Ontario market and would cease providing support beyond December 31, 2008 for the Ontario AUS product. The AUS product is still being offered by Harris as a billing solution in many countries including other provinces in Canada. The vendor chose to manage their costs by focussing their efforts on only one product to handle the complexity of the Ontario Market place related to the need for LDCs to provide billing services for Retailers.

COLLUS Power was disappointed that despite significant efforts put forth by the CODAC group, London Hydro, SAP, and Wipro, a joint billing solution using the SAP platform could not be realized. Upon COLLUS Power Corp's withdrawal from the CODAC group process, COLLUS reviewed all the options that were identified through the discovery and RFP process undertaken with the CODAC group.

The options reviewed were (in no particular order):

- (i) SAP Solution with IBM***
- (ii) SAP Solution with Fortis***
- (iii) SPL Solution***
- (iv) Purchasing rights to the AUS Product and securing support for maintaining operations within the Ontario Market***
- (v) HTE Solution***
- (vi) Harris Solution – Purchase billing services from Olameter or Erie Thames Services***
- (vii) Harris Solution – Joint Ownership under UCS***
- (viii) Harris Solution – Single User Ownership and installation***

Options (i) (ii) (iii) - The SAP and SPL options were dismissed by COLLUS due to significant cost differences related to required capital. The offers made by SAP and SPL to the CODAC group for licensing were at a significant discount from their published pricing. On our own, COLLUS could not justify the expense related to the platforms offered either of these solutions.

Option (iv) - Harris Systems as the owner of the AUS platform were not interested in selling their source code given they continue to market the product in other jurisdictions.

Option (v) – The HTE option was dismissed due to the fact that there are currently very few other LDC's in the province using this platform and two of those LDC's were in very serious negotiations for mergers with other entities which COLLUS felt could lead to an even further reduction of users. Although the vendor did not in any way suggest that they have any plans on leaving the Ontario Market, COLLUS Power was not comfortable selecting a product which was potentially losing clients.

Option (vi) – COLLUS Power reviewed the options that were presented during CODAC negotiations. Some of the information was based on responses gathered through the CODAC process, and other information was provided through discussions with LDC's currently using the services of these two companies.

Option (vii) – This is the option selected as a result of careful review. The UCS option allows COLLUS to maintain a level of ownership in the platform, provides for sharing of expertise, options for reduced pricing for hosting and ongoing system operations, as well as establishing standards that were a key motivator under the CODAC model.

Option (viii) – The option of setting up a single user system was dismissed as COLLUS staff felt the benefits of shared support and standardized operations in the UCS offering was a better model. The single user option was also seen as a higher cost model for COLLUS customers.

Following the disbanding of the CODAC group, COLLUS Power did request and received pricing options from:

Olameter – for a full service Harris system

Harris – for a stand-alone CIS system

UCS – for a joint ownership version of the Harris Solution

Upon reviewing the pricing options and evaluating the benefits the various solutions provided, COLLUS Power staff agreed to proceed with negotiations in an effort to secure an agreement with the UCS group. It is also important to note that by selecting the Harris product, COLLUS has also received commitment for continued support of the AUS product through to the completion of the conversion process.

(b) The six members of the UCS group are:

Center Wellington Hydro

Parry Sound Power

Midland Power

Orangeville Hydro

Wasaga Distribution

COLLUS Power Corp.

(c) COLLUS Power customers will benefit from the chosen solution given a number of reasons that are both directly based on cost reductions and the standardisation of systems. In no particular order:

4. Conversion Costs

Conversion from the current system to the Harris system requires a distinct mapping of codes and processes between the existing AUS system and the Harris system. By working together and adopting the existing standards established by the UCS group, the conversion process will be less onerous on both the Harris support staff and the COLLUS Staff. It is difficult to quantify the exact savings related to this, but COLLUS is estimating at least a one month reduction in conversion activities as a result of utilising existing standards of the UCS group.

Training of staff is a significant part of the conversion process. COLLUS cannot train all the staff in a single training session and continue operations simultaneously. Through participation in a carefully planned and staged conversion collectively with two other LDC's to a common platform using common standards and codes, the three LDC's undergoing conversion can share training sessions and thereby reduce the costs related to holding multiple training sessions individually.

All three LDC's working through the conversion will be working with the same Harris support staff. As a result the Harris staff will be able to use the lessons learned by working with each conversion to identify potential issues that could affect the others given we are all moving to a similar standardised system.

5. Reporting Functions

Given all six LDC's in the UCS model have chosen to standardise the Bill Codes, Stat Codes, and other key values used by the Harris system, it will be possible to share any reports created to meet regulatory filing, or internal requirements. Over the years COLLUS Staff have spent many hours developing custom reports to gather information from the existing system for a variety of requirements including but not limited to:

Monthly IESO filings

OPG Rebates

OPA Conservation program initiatives

OEB regulatory filings

Financial reporting and tracking

Although systems were similar, the actual codes and references used within them system have always remained unique to each LDC making the option sharing of prepared reports difficult. LDC's have attempted to share standardised reports in the past, however all billing systems are developed with flexibility in how they are used to accommodate the same need. The use of common standards (only available through the coordinated efforts of a group like UCS) will allow the member LDC's to continuously spread the costs of developing reports required to meet the needs of the LDC's.

6. System Hosting Costs

Through the UCS option, COLLUS power will be utilising the services of a common third party services provider.

The hosting costs were a significant ongoing component of the CODAC group option with quotations. Given the differences in the required hosting for an SAP solution and a Harris solution, a comparison may not be fair however do display one of the cost drivers that moved us to the Harris option once the CODAC group disbanded. Quotations for hosting an SAP solution for the CODAC group ranged from \$81,000 to \$36,000 per month. The preferred option being negotiated at the time the group disbanded was estimated at approximately \$49,000

per month which worked out to a monthly cost of \$0.23 per customer. Hosting under the UCS model through a common agreement with the third party provider is approximately \$0.19 per customer per month. This relates to a reduction in costs of almost \$7,000 per month for COLLUS Power Corp Customers when compared to the SAP option being reviewed.

The agreement with the third party for hosting the UCS Harris system also provides for further reductions as the number of customers increases beyond preset levels.

7. System Modifications

Working on a system that uses common standards also provides the LDC's working under a shared arrangement to reduce future costs related to system enhancements. Typically, a CIS provider could make basic changes to their system to respond to changes in market structure or new government policies and spread many of those costs across all the users. Unfortunately, each LDC would have to undertake additional internal work to accommodate changes made to the system as a result of the basic fact that each system has it's own specific issues related to how the basic system was set up and utilised. By working through the UCS group which establishes and maintains a common set of standards and operational practices, the costs of future changes to the system can be shared by the users on a cost per customer basis without the need for individual modifications to the basic system.

8. Ongoing Operational Knowledge

Through membership with the UCS group each member is able to assist other members in areas where they have specific expertise. This is specifically possible due to the fact that all members follow standardised processes and use the standard set of codes. Without the use of standards, when an LDC has a concern with a report or system calculation, the process for troubleshooting must first focus on identifying the differences that may have been the cause of the problem.

(d) The UCS model differs from other models in that each UCS member LDC is an actual owner of the CIS Software and not purchasing the rental or lease of the software from the company. The UCS group

negotiates for any needed system modifications, added services, system options, or enhancements as a group in order to get the best possible price. This is how the member LDC's actually obtain future benefits on any new service required as the more LDC's that become part of the group, the more bargaining power the group has when negotiating for the best price or service possible.

The costs are shared under the following basic principals: If the change is requested specifically for the use of one individual member with no potential use by the other members, the LDC requesting the change is responsible for those costs. If the modification, service, option, or enhancement is something that would be of benefit to all users, the costs are shared by all members. The basic method for cost allocation is a cost per customer. This more closely reflects the user pay concept. In some cases (subject to discussions and agreement of the members) the costs may be split equally between the members if this is deemed to be the fairest method of allocating costs.

There are however some services that are optional, and only those LDC's that chose to use those services or options are included in those cost allocations. For example – Harris has a Finance package. Some of the UCS members use that package, while others will continue with their existing systems. As such – those that choose to use the Harris Financial package will negotiate for joint pricing options at the exclusion of the LDC's that use alternative solutions.

[illegible]

3.3 Asset Management Program

Ref: Exhibit 2/Tab 1/Schedule 1/p. 8

It is stated that “Currently COLLUS Power Corp does not have a formal Asset Management Program in place, but it is in the process of implementing a formal process in the near future.”

- Please state why COLLUS does not have such a plan and when it would anticipate having one in place.
- Please indicate whether COLLUS has undertaken any asset condition studies.

All copies of documents are required to be retained on file for annual review by ESA Auditors who review all maintenance and inspection requirements related to the requirements set out by the ESA under the regulations.

Note: These same inspection reports are used by staff in identifying and prioritizing maintenance and facilities replacement activities during the preparation of the OM&A budgets.

As part of the maintenance inspection process, COLLUS Power has recently completed a full Infrared Thermology review of our Distribution System and Substations. The results of the study assist the staff in identifying key areas where problems may exist before actual failure or interruption of service. This activity further demonstrates COLLUS Powers' commitment to preventative maintenance which is key in maintaining a reliable system and limiting nuisance outages which only serve to inconvenience customers and increase costs.

[illegible]

3.4 Capital Expenditure Forecasts

Ref: Exhibit 2/Tab 3/Schedule 1/ p. 3/Table 1

Please extend Table 1 to include the CAPEX forecasts for 2010, 2011, and 2012.

[illegible]

COLLUS Response: IR # 3.4

COLLUS Power provides Schedule OEB IR # 3.4 - 1 as an attachment to this response to answer the above request.

[illegible]

3.5 Truck Replacement

Ref: Exhibit 2/Tab 3/Schedule 1/ p. 9

Ref: Appendix E2 – E-mail from Larry Irwin to Tim Fryer dated July 31, 2008

It is stated that in 2008 \$400,000 was planned to be spent for replacement of a 1992 double bucket truck with a new vehicle. Appendix E-2 (referenced in page 11) provides a breakdown of the winning tender which was for \$377,014. Please provide similar summaries for the other tenders and state why the Posi Plus Technologies tender was selected.

[illegible]

COLLUS Response: IR # 3.5

COLLUS Power provides Schedule OEB IR # 3.5 - 1 which contains information on the other vendor tenders considered. While price certainly was a major driver behind the decision the major reason for the selection of the Posi Plus Technologies tender was that delivery of the unit was guaranteed to be before the COLLUS Power deadline.

[illegible]

Over the last few years, COLLUS has suffered an unfortunate series of lightning damage, which forced a significant amount of system re-balancing and feeder re-alignment while waiting for delivery of replacement transformation. As a result, much of the information used to establish station loads were not representative of normal (or optimal) feeder configuration. Given that all stations were back in normal operating configuration by

the spring of 2008, the Station loading for the summer of 2008 is presented below utilising actual instead of forecast values.

The following Chart depicts the actual loading on the substations on the COLLUS Power peak day in 2008 – July 17

Actual Summer Peak Day July 17, 2008			
Station	Peak MW	Tx Size	% Loaded
1	6.6	6	110%
2	3.0	6	51%
3	2.5	3	83%
4	5.5	5	110%
5	1.2	7.5	16%
6	3.3	6	56%
7	2.3	5	47%
Total	24.51	38.5	64%

The following chart provides a current summary of the expected peak loading on the stations based on the updated feeder configuration once all planned feeder and switching is in place.

Forecast Summer Peak 2009 with Feeder Load Re-Distributed			
Station	Peak MW	Tx Size	% Loaded
1	5.4	6	90%
2	4.0	6	67%
3	2.8	3	93%
4	4.4	5	88%
5	4.3	7.5	57%
6	3.7	6	62%
7	2.6	5	52%
Total	27.2	38.5	71%

- (c) When OEB staff had requested if any of the LDC's could delay their application for the COS rate process to 2010, COLLUS staff seriously considered the option. Although COLLUS would have appreciated the opportunity to wait another year before undergoing this process, the need for this substation and the replacement of our CIS platform convinced us to move ahead in 2009.

COLLUS staff have indeed reviewed options for alternative methods to supply load to the South West section of Collingwood beyond building a new station in the area. Unfortunately a simple chart depicting station loading is very limited in its ability to convey the needs of a balanced and reliable distribution system. Attached as **Schedule OEB IR # 3.6-1** is a map showing the location of the existing substations and the location of the proposed new MS#9. From the map, one can see that although MS#5, MS#6, and MS#7 appear to have available capacity on the loading chart, they are geographically located in areas that limit the ability of extending feeders to service the area to the South West of Collingwood. Each of the existing substations are

equipped with a specific number of feeder bays. Each existing feeder services specific areas and is tied with switches to a feeder at another station in order to enable continuity of service when a station or feeder is out of service for maintenance, or during failure from an outage.

In reviewing options for servicing the South West area. COLLUS Staff identified and either used or dismissed the following options:

1. Supply the area with a feeder from MS#7
2. Supply the area with a feeder from MS#2
3. Supply the area with a feeder from MS#5
4. Supply the area with a feeder from MS#4

Option 1 was dismissed due to the extensive costs estimated to build feeder 2 out to the affected area given the existing use of the available right of way and road allowance by both COLLUS Power and Hydro One.

Option 2 was dismissed as feeder F3, the most appropriate feeder, is currently relied upon to provide a back-up feed to feeder F3 at MS#4

Option 3 was dismissed as feeder F3, the most appropriate feeder, is currently relied upon to provide a back-up feed to feeder F1 and F4 at MS#4

Option 4 was dismissed as feeder F4, the most appropriate feeder, is currently relied upon to provide a back-up feed to feeder F3 at MS#5

Interim service to the area is provided by feeder F2 from MS#2, as well as Feeders F3 & F4 from MS#4. This configuration is deemed as an interim solution given the need to have the capability of supplying the customers with some level of assured reliability. Under the current feeder supply situation there is no method of providing back-up to these customers in the case of an outage. Additionally – the limitation on the feeder loading also provides for servicing the area with the current level of construction. Once the area begins to fill in, customers will expect availability of power. Under COLLUS Power plans, the interim solutions were and are being utilised already to delay the ultimate construction of a new station. With the current planned development including adjustment for the probability of delays due to the economic downturn, COLLUS Staff believe the station will be required to be

completed by the end of 2009 with feeders available to be in service early 2010.

It is also important to note that peak loading on a station is not always directly related to the size of the Transformer as noted in the charts. This is truly only one component of the review. Other factors used are:

1. **Feeder capacity:** the calculated limit of the amount of load that can be reasonably supported at a proper voltage.
2. **Station Location:** the distance each feeder can support load and maintain proper voltage levels without severe fluctuations.
3. **Age of equipment:** As switchgear gets older, mechanical components become worn and as a result become more susceptible to a catastrophic failure. Additionally – as switchgear gets older, it becomes more and more difficult to obtain replacement parts making it even more important for an LDC to ensure they can parallel feeders within the station to provide the ability to restore power in a reasonable time frame.

A review of the existing Stations in Collingwood provides some additional detail that was used to assist in deciding whether an additional station should be built.

Collingwood MS#1 – 1972

Collingwood MS#2 – Switchgear 1978 – Tx Rewound 2008 following Lightning damage.

Collingwood MS#3 – 1966

Collingwood MS#4 – 1967

Collingwood MS#5 – Upgraded in 2007

Collingwood MS#6 – 1988

Collingwood MS#7 – 1989

MS#2 was originally built in the 1960's. It was replaced with a larger facility in 1978 at which time the original station was re-deployed as MS#5. In 2007 MS#2 suffered a major lighting strike which forced it out of service until early 2008. While awaiting completion of substation transformer re-winding, COLLUS was fortunate to secure a smaller transformer of the same voltage which allowed partial loading to be restored from this location.

Another important reason supporting the decision not to delay construction of Collingwood MS#9 is that COLLUS Staff have recently (*November 14th, 2008*) been advised by a large developer in the Town of Creemore that they could be moving their planned development well ahead of schedule. This developer has completed an OMB hearing much quicker than anticipated and appears eager to move ahead with construction in 2010. COLLUS Staff are following up with the developer to obtain further clarification on the timing of the development proposal and the timing of the phases, however given this recent development, along with the plans for expansion of an existing commercial facility in the Village, COLLUS will most likely require the need to build a 44Kv substation to service the Village of Creemore 2 years sooner than originally planned. A copy of the e-mail received along with a map of the proposed development is included as **Schedule OEB IR # 3.6 -2**

[illegible]

[illegible]

4.SMART METERS

Ref: Exhibit 1/Tab 2/Schedule 1/ p. 5

Ref: Ontario Energy Board – Guideline, Smart Meter Funding and Cost Recovery, G-2008-002, p. 9-10,

http://www.oeb.gov.on.ca/OEB/Documents/Regulatory/OEB_Guideline_SmartMeters.pdf/

On page 5 of Exhibit 1/Tab 2/Schedule 1 of its application, COLLUS stated that:

“In this application COLLUS Power Corp requests approval to continue with the Smart Meter adder provided in the 2008 EDR (EB-2007-0856) approved rates. Sometime in the near future further application will be made to the Ontario Energy Board for adjustment based on the outcome of the determination process of selecting an approved technology solution for COLLUS Power Corp.”

With reference to the Board guideline on smart meter funding and cost recovery (pages 9-10):

- a) Please provide a statement that the COLLUS is not planning to start a smart meter program in the rate test year.
- b) Please indicate the steps COLLUS intends to take in order to mitigate future rate impacts related to the implementation of smart meters in its service area.

[illegible]

COLLUS Response: IR # 4

(a) At the time of filing the rate application, COLLUS Power had not as yet been named in the Government Regulations as an LDC approved to move ahead with a Smart Meter Plan. Additionally, on October 22nd, 2008 after the actual filing of the application, the OEB released G-2008-0002 – a Guideline on Smart Meter Funding and Cost Recovery. Given the change in COLLUS Power status to active (per the Regulations) and the Government wish to see Smart Meters Fully deployed and in service as quickly as possible, COLLUS is planning to be fully engaged in a smart meter installation and activation program in 2009, the rate test year.

(b) While the bulk if not all of the control of future rate impacts relating to smart meters does not lie with COLLUS Power it will assist the customers in any way possible. For instance, COLLUS Power through participation in the OPA Peak Savers Program has re-activated the load control system that was originally put in place in 1995. The system is comprised of VHF switches connected to water heaters and therefore provides for the opportunity of year round load control. It is COLLUS Powers current plan to offer the customers that have existing switches in place the option of controlling their water heaters in concert with the TOU Rates. For this group of customers, the savings of moving all water heating load to off peak or mid peak periods will significantly reduce any new costs related to the Smart Meter charges.

Providing current information and ensuring the customer has an understanding of how the new intelligent meter recording unit will be a useful tool as well. The new CIS that is being implemented will have the capabilities required to accurately invoice a customer's Time-of-Use consumption on a timely basis. There will also be additional report functions that the new CIS will be able to provide.

Due to the “ACTIVE” status designation now in place, and following the OEB Guideline of October 22, 2008 COLLUS Power is requesting the \$1 per customer standard funding adder to provide funding for distributors that are authorized and clearly intend to install smart meters in the rate test year. This adjustment will be made to the final application that is completed upon the Board’s Decision regarding the COS application.

Schedule OEB IR # 4(b) - 1 is provided with this response and it includes a detailed outline of the plan and budget that COLLUS Power has prepared for smart meter implementation. It provides the information that is required in the filing guidelines, to support our application for the \$1.00 per customer per month interim charge. It is the intention of COLLUS Power to apply at a later date, once all applicable costs have been finalized for a recovery rate rider of final costs.

[illegible]

COLLUS Power provides Schedule OEB IR # 5.1/5.2 - 1 with this response and it is an updated Table 1 of the previously filed Exhibit 4 Tab 3 Schedule 1 Page 1 with the original COS application document. It is COLLUS Power's intention to calculate the PIL's requirement based on this updated methodology when preparing the final application update after the Board's Decision. The impact of this updated calculation currently is \$33,000 lower than the original amount applied for.

[illegible]

i)	Rate base	\$15,966,037
	Equity percent	43.3%
	Rate of Return on Equity	8.57%
	Return on Equity	592,469

(b) As it is noted the depreciation amount in Distribution Costs for 2009 is shown as \$983,056. The Exhibit 4 Tab3 Schedule 1 as noted indicated \$1,101,668 because it was showing the total depreciation calculated in the 2009 Asset Continuity Schedule. As the ACS further indicated the difference of \$118,612 is the depreciation on assets that are accounted for as an overhead entry. Therefore the overhead depreciation is included as part of the \$3,806,764 for Operation, Maintenance & Amortization expense in 2009 on the Schedule.

[illegible]

6 Weather Normalization and Modelling

6.1 Weather Normalization

Ref: Exhibit 3/Tab 2/Schedule 1/Appendix A/p.p. 1-2, 3rd Paragraph of page 1

On pages 1 and 2 of the evidence provided in the Exhibit 3 of the application, COLLUS states: *"COLLUS Power Corp originally contracted with Hydro One to prepare weather normalized data as part of its Cost Allocation filing in March of 2007. Then again to adjust for ALCOA Wheel Products closure in June of 2007. By using the latest Hydro One forecast that is specific to COLLUS Power Corp, the 2004 weather normalized data has been used to forecast the required information for 2008 Bridge Year and 2009 Test Year. The process to obtain the weather normal data was an intensive effort for all parties involved, and COLLUS Power Corp is making use of this opportunity to leverage the value of that work by using it for this Application. COLLUS Power Corp submits that three additional years of actual data, being 2005, 2006 and 2007, would not have a significant impact on the existing normalized data from 2004, as the Hydro One forecast takes into consideration 30 years of historical data for COLLUS Power Corp."*

- a) Please provide Hydro One's report and any data supporting the calculation of the normalized historical load.
- b) Please provide the details related to the adjustment for the ALCOA Wheel Products closure.
- c) Please provide 2003, 2005-2007 normalized average use per customer ("NAC") data using the approach that was used to calculate the 2004 NAC.
- d) Using the Trend result of 2003-2007, please provide a forecast of the NAC for 2008 and 2009. Please recalculate the load forecast based on the new 2008 and 2009 NAC.
- e) Please explain why COLLUS believes that the 2005 to 2007 actual data would not have a significant impact on 2008 and 2009 forecasts considering 30 years of historical data.

Adjusted for Alcoa											
LDC name	Year	Month	Total embedded generation purchase (kWh)		Total interval meter class (kWh)	Total street lighting and sentinel lighting class (kWh)	Total USL class (kWh)	Total residential class (kWh)	Total GS>50 kW class (kWh)	Total GS<50 kW class (kWh)	
			Total wholesale purchase (kWh)	If applicable							
			(Section B-2)	(Section B-3)							
COLLUS POW	2004	✓	01	36,792,413.76	-	11,103,736.81	207,538.80	87,251.17	16,861,328.14	3,706,725.10	4,825,833.74
COLLUS POW	2004	✓	02	31,959,041.61	-	10,811,086.35	177,412.20	83,415.80	13,242,518.38	3,256,112.71	4,388,496.18
COLLUS POW	2004	✓	03	31,505,238.34	-	11,446,584.22	166,891.80	76,422.76	12,498,149.22	3,030,745.90	4,286,444.44
COLLUS POW	2004	✓	04	26,487,367.07	-	10,293,728.18	139,423.80	79,046.22	9,787,222.94	2,523,865.65	3,664,080.28
COLLUS POW	2004	✓	05	25,637,641.00	-	11,001,085.77	126,867.54	79,950.88	8,525,006.18	2,274,290.69	3,630,439.94
COLLUS POW	2004	✓	06	25,107,964.42	-	11,418,313.52	112,078.57	74,997.46	7,689,136.60	2,119,745.27	3,693,693.00
COLLUS POW	2004	✓	07	24,741,369.83	-	9,757,282.15	124,170.69	79,794.61	8,854,604.90	2,158,725.06	3,766,792.42
COLLUS POW	2004	✓	08	25,815,200.24	-	11,112,910.83	141,926.78	79,827.54	8,335,517.41	2,283,322.93	3,861,694.75
COLLUS POW	2004	✓	09	24,990,309.80	-	10,968,937.92	159,560.11	75,290.36	7,757,521.89	2,167,907.06	3,861,092.45
COLLUS POW	2004	✓	10	25,464,805.10	-	10,364,890.92	188,150.60	79,696.41	8,926,579.43	2,323,176.53	3,582,311.21
COLLUS POW	2004	✓	11	25,633,198.01	-	8,682,709.35	202,039.53	79,638.71	10,114,527.82	2,715,170.12	3,839,112.48
COLLUS POW	2004	✓	12	30,252,273.18	-	7,464,606.70	219,364.15	77,651.25	14,457,471.57	3,378,567.48	4,654,612.06
				334,386,822.36	-	124,425,872.71	1,965,424.57	952,983.17	127,049,584.48	31,938,354.48	48,054,602.99

The charts above are extracted from the data used during the two runs. As can be seen from the charts above, the data was adjusted to reflect the removal of the ALCOA from both the Load side of the calculation, and as well from the Supply side of the calculation to ensure a complete balance in both demand and energy for the territory.

- (c) The 2003, 2005-2007 normalized average use per customer (“NAC”) data using the approach that was used to calculate the 2004 NAC is not available. Hydro One only provided information to determine the 2004 NAC values. In order to determine the 2003, 2005-2007 NAC information COLLUS Power would need to contract with Hydro One to prepare this information and it is expected Hydro One would charge COLLUS Power 10's of thousands of dollars for this information. It is COLLUS Power's view that this would not be a prudent cost.
- (d) See response (c).
- (e) The 2004 NAC data based on information provided by Hydro One reflects normalized weather or average weather conditions for 30 years. It is COLLUS Power understanding that data from 1975 to 2004 was used by Hydro One to determine the average weather conditions that supports the normalized weather values for 2004. It is COLLUS Power view that including 2005 to 2007 actual data would not have a significant impact on the average weather conditions for the purposes of determining weather normal values. In others words, the average weather conditions from 1975 to 2004 would be similar to the average weather conditions from 1978 to 2007.

[illegible]

6.2 Economic and Growth Projections

Ref: Exhibit 3/Tab 2/Schedule 1/Appendix A/ Page1- 1st Paragraph

On page 1 of the evidence provided in Exhibit 3 of the application, COLLUS states: *“COLLUS Power Corp has used a simple trend growth in customer connections, by class, in addition to known applications for subdivision expansions within our service territory and discussions with the Municipal Planning departments to forecast Bridge Year and Test Year customer numbers.”*

- a) Please file with the Board the supporting material related to “known applications for subdivision expansions” and provide the details relating to the known applications.
- b) Please demonstrate how COLLUS has used the information related to the applications for subdivision expansions to forecast customer numbers for the 2008 and 2009.

COLLUS Response: IR # 6.2

(a) Attached as **Schedule OEB IR # 6.2 - 1** is an updated development map for the Town of Collingwood which shows the locations of all known proposed development in the Town. This is an updated version of the development map previously filed with the application. In addition to the map, COLLUS has attached a sample “monthly summary report” produced by the Town of Collingwood which provides additional information that is used by COLLUS when attempting to forecast growth and distribution needs. **Schedule OEB IR# 6.2-2**

The following chart OEB IR#6.2 Table 1 – Depicts the Construction trends for the Town of Collingwood gathered from the monthly reports provided by the Town.

OEBIR#6.2Table1

Monthly Building Construction Value (1997 - 2008)												
Month	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
January	\$314,000	\$791,700	\$807,600	\$957,800	\$864,475	\$3,122,000	\$2,500,360	\$2,075,400	\$1,386,000	\$3,015,325	\$797,569	\$2,514,030
February	\$557,000	\$1,226,500	\$1,372,500	\$1,057,000	\$1,380,500	\$1,063,000	\$965,700	\$2,229,400	\$870,000	\$4,783,623	\$2,327,639	\$3,165,300
March	\$3,995,300	\$1,318,000	\$2,102,900	\$1,896,475	\$1,343,200	\$2,945,100	\$1,457,900	\$3,654,600	\$714,000	\$2,599,500	\$1,573,000	\$5,098,750
April	\$1,387,500	\$2,267,900	\$1,826,000	\$3,236,500	\$1,895,781	\$1,913,300	\$2,802,506	\$4,690,600	\$5,333,900	\$1,621,000	\$4,261,975	\$3,198,775
May	\$488,400	\$1,821,100	\$1,221,000	\$4,606,500	\$3,579,100	\$1,962,150	\$3,583,950	\$4,912,550	\$3,488,000	\$9,618,357	\$4,968,523	\$6,683,335
June	\$1,560,370	\$2,676,421	\$1,178,300	\$1,556,500	\$1,604,800	\$2,433,700	\$3,771,230	\$10,362,400	\$1,208,200	\$11,337,712	\$9,617,442	\$14,462,105
July	\$1,078,835	\$3,615,950	\$7,176,800	\$10,334,600	\$1,368,900	\$5,740,670	\$3,042,400	\$6,215,400	\$3,845,500	\$9,993,960	\$5,547,929	\$40,403,595
August	\$1,602,500	\$2,983,500	\$6,545,255	\$1,989,400	\$7,574,100	\$2,617,800	\$7,124,800	\$9,914,736	\$5,120,150	\$22,648,814	\$3,068,710	\$2,013,520
September	\$4,290,675	\$385,500	\$1,157,820	\$1,428,925	\$6,263,800	\$933,700	\$2,257,675	\$2,481,600	\$6,135,865	\$1,360,753	\$2,929,787	\$3,644,860
October	\$5,981,950	\$639,000	\$1,202,400	\$1,200,330	\$1,099,500	\$1,627,925	\$5,577,095	\$5,617,250	\$6,313,000	\$5,979,189	\$10,823,975	\$2,243,425
November	\$450,000	\$2,491,000	\$669,700	\$1,023,150	\$2,157,300	\$4,523,700	\$1,735,500	\$17,251,090	\$2,542,573	\$9,604,650	\$8,191,250	
December	\$1,928,775	\$331,800	\$254,900	\$1,485,475	\$1,085,000	\$1,856,400	\$1,868,500	\$8,007,790	\$6,937,820	\$3,743,569	\$2,955,875	
Totals	\$23,635,305	\$20,548,371	\$25,515,175	\$30,772,655	\$30,216,456	\$30,739,445	\$36,687,616	\$77,412,816	\$43,895,008	\$86,306,452	\$57,063,674	\$83,427,695

(b) COLLUS used the information from the Monthly Building Construction Values over 12 years to help identify if the growth is actually a trend, or simply an anomaly. Calculating a 12 year average for construction values identifies the year 2005 as the “average” year. COLLUS also captures specific data for “Permits Issued” and “Dwelling Units Created” to provide additional input that is used to identify how many of the proposed units noted in the development map (Schedule OEB IR # 6.2 – 1) have been completed. These figures assist COLLUS when reviewing budgets and capital expenditures to see if growth patterns are somewhat consistent with costs as well as to assist in forecasting new growth yet to be realized.

OEB IR#6.2 Table 1

	Permits Issued	Permits Issued	Permits Issued	Permits Issued	Dwelling Units	Dwelling Units	Dwelling Units	Dwelling Units
Month	2005	2006	2007	2008	2005	2006	2007	2008
January	16	26	11	23	7	8	1	14
February	13	34	18	28	4	24	7	22
March	20	22	21	25	2	7	6	14
April	23	19	38	51	6	6	10	17
May	55	51	53	64	8	10	25	33
June	50	50	49	60	2	83	10	38
July	27	32	67	207	7	16	31	196
August	27	67	39	28	4	86	19	7
September	68	36	35	42	40	0	10	21
October	17	56	70	19	7	35	39	12
November	38	20	53		11	2	35	
December	49	29	18		37	25	12	
Totals	403	442	472	547	135	302	205	374
Growth compared to 2005 (baseline for comparison - closest to the 12 year average)								
Growth		9.7%	17.1%	35.7%		123.7%	51.9%	177.0%

The development map (Schedule OEB IR # 6.2 – 1), provides totals for Residential growth summarized by “Applications Received”, “Draft Approved” and “Registered” developments.

RESIDENTIAL TOTALS	UNITS (SINGLE) 2435	UNITS (MULTI) 3609	UNITS (COMBO) 6044
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These totals provide additional information for COLLUS staff when planning for growth and other forecasting initiatives. When reviewing the number of units that have been created each year in 2005 through October of 2008, and comparing to the totals registered with the Town as yet unconstructed, it is obvious that significant growth is still planned for the area.

It is difficult for COLLUS staff to forecast exactly when the projected developments will actually materialize. In an effort to establish when the growth will actually occur COLLUS staff have recently requested developers to submit information on their expected connections over a five year horizon.

The following is an excerpt from the actual form:

Type & Number of Connections:

		Average Monthly Consumption	
		Per Unit - Winter	Per Unit - Summer
Residential:		Kwh's	Kwh's
Commercial:		Kwh's	Kwh's
Industrial:		Kwh's	Kwh's

Residential Dwelling Design:	Town Homes	
	Semi-Detached	
	< 1,500 SqFt Single Dwellings	
	>1,500 <3,500 SqFt Single Dwellings	
	> 3,500 SqFt Single Dwellings	

Connection Horizon		
Year 1	Estimated connections in 1st year	
Year 2	Estimated connections in 2nd year	
Year 3	Estimated connections in 3rd year	
Year 4	Estimated connections in 4th year	
Year 5	Estimated connections in 5th year	

Capital Costs:	Distribution Infrastructure:	
	Transformers:	

As developers respond by submitting completed forms to COLLUS Power, the information can be used to assist with both forecasting for loading, use in performing economic evaluations, and identifying which developments are at which phase of construction. This also assists COLLUS Staff not only with basic forecasting, but also can be used for prioritizing which feeders and which stations are likely to require enhancements.

[illegible]

6.3 Customer Count

Ref: Exhibit 3/Tab 2/Schedule 2

On pages 1 and 2 of the evidence provided in the Exhibit 3 of the application, COLLUS states: “For Residential, GS < 50kW and GS > 50kW customer classes, the 2008 and 2009 customer numbers are forecast based on the average growth rate for the period from 2003 and 2007. Customer numbers for Street Lighting and Unmetered Scattered Load (“USL”) classes in 2008 also represent current (early 2008) numbers of connections in each of these classes. COLLUS Power Corp expects the number of customers in the USL classes to decrease within the next year, as metering units continue to be added where possible. Customer growth for the Street Lighting Class is calculated based on the annual average arithmetic mean of growth from 2002 to current year (2008).”

- Please identify the class or classes to which the metered USL class will be transferred in 2008 and 2009.
- Please confirm that cost allocation for 2009 rate classes includes the impact of the USL class transfer.

[illegible]

COLLUS Response: IR # 6.3

- a) If there are transfers it would be into the General Service <50 kW class.***
- b) Yes it does because the customer numbers used to calculate distribution service revenue for the class includes the adjustments.***

[illegible]

Street Lighting			
Year	Actual kWhs (A)	Actual kW (B)	Factor (B)/(A)
2003	1,760,000	5225	
2004	1,802,287	5463	
2005	1,821,902	5456	
2006	1,838,499	5513	
2007	2,005,352	5594	
Total	9,228,040	27,251	0.002953

Large Use			
Year	Actual kWhs (A)	Actual kW (B)	Factor (B)/(A)
2002	33,943,981	74024	
2003	37,882,859	72976	
2004	37,758,477	74321	
2005	38,703,756	75970	
2006	41,277,128	76840	
2007	34,974,004	75942	
Total	224,540,205	450,073	0.002004

[illegible]

6.6 Other Distribution Revenue

Ref: Exhibit 3/Tab/3/Schedule 5/p. 1

On page 1 of the evidence provided in the Exhibit 3 of the application, COLLUS states: “COLLUS Power Corp submits that interest revenue earned due to Retained Earnings should not be considered as a revenue offset as it is separate from normal operations. The Retained Earnings have resulted from operations throughout the year and should be allowed to earn interest revenue that would not be treated as a revenue offset.”

- Please explain what COLLUS means by “*interest revenue earned due to Retained Earnings should not be considered as a revenue offset*”.
- Please explain in more detail and provide justification, including any necessary evidence, for why COLLUS believes that “*interest revenue earned due to Retained Earnings should not be considered as a revenue offset*”.
- Please provide the regulatory precedent for not using interest on surplus cash to reduce the revenue requirement.
- Please provide an explanation whether COLLUS reduced its debt expenses when it did not consider “*interest revenue earned due to Retained Earnings as a revenue offset*”.

The position that COLLUS Power undertook in this case was based on the knowledge that some of the 2008 COS filers had applied for this exemption as well. We now understand that the OEB ruled against it, so we anticipate that it will no longer be brought forward. Therefore Interest Revenue will be included as a revenue offset when the final application is completed after the Board Decision is rendered.

[illegible]

Please re-file any tables in Exhibit 3 that are required to be updated as a result of changes in the COLLUS' evidence.

[illegible]

At this time COLLUS Power does not find that the previously filed information regarding customer count, load & revenue forecasting requires any updates or changes.

[illegible]

Provided with this response is **Sch OEB IR #7.2 – 1** which provides the requested data. It summarizes the 2007 year-end accrued balances in the accounts. Although it indicates a credit balance situation in excess of \$2.5M as a result of an Unbilled Revenue adjustment of \$3.3M, so the actual “cash” yearend balance situation is an \$800,000 accounts receivable.

"Board Findings

COLLUS Power would further propose to make adjustment to the Street Light class rate by the Board approved method. The intention is to adjust as of May 1, 2010 by a 50% amount to a ratio of approximately 56.37% and then as of May 1, 2011 make the final adjustment to move to the 70% ratio.

- a) Please file a variance analysis using 2 years of actual data examining what, if any, trend is apparent in the monthly balances in the RTSR deferral accounts
- b) Please file a calculation of the proposed RTSR rates that includes the adjustment of the UTRs effective January 1, 2009 and an adjustment to eliminate ongoing trends in the balances in the RTSR deferral accounts

Month	4066, Billed - NW	4714, Charged - NW	1584, NW Activity	1584, NW Balance From Oct 06	4068, Billed - CN	4716, Charged - CN	1586, CN Activity	1586, NW Balance From Oct 06
Oct-06	\$149,701	\$120,590	(\$29,111)	(\$29,111)	\$79,379	\$66,700	(\$12,679)	(\$12,679)
Nov-06	\$145,026	\$138,058	(\$6,968)	(\$36,079)	\$77,133	\$79,499	\$2,366	(\$10,313)
Dec-06	\$143,997	\$150,759	\$6,762	(\$29,317)	\$74,018	\$86,685	\$12,667	\$2,354
Jan-07	\$169,615	\$0	(\$169,615)	(\$198,932)	\$90,873	\$0	(\$90,873)	(\$88,519)
Feb-07	\$181,707	\$157,820	(\$23,887)	(\$222,819)	\$96,023	\$88,015	(\$8,007)	(\$96,527)
Mar-07	\$186,743	\$162,308	(\$24,435)	(\$247,253)	\$97,975	\$90,491	(\$7,484)	(\$104,011)
Apr-07	\$187,959	\$154,930	(\$33,029)	(\$280,282)	\$99,158	\$86,257	(\$12,901)	(\$116,912)
May-07	\$156,317	\$128,896	(\$27,421)	(\$307,703)	\$82,535	\$71,713	(\$10,822)	(\$127,734)
Jun-07	\$141,385	\$121,701	(\$19,684)	(\$327,387)	\$74,874	\$67,259	(\$7,615)	(\$135,349)
Jul-07	\$160,407	\$144,484	(\$15,923)	(\$343,310)	\$84,602	\$79,827	(\$4,775)	(\$140,124)
Aug-07	\$149,709	\$146,604	(\$3,105)	(\$346,415)	\$79,423	\$81,068	\$1,645	(\$138,479)
Sep-07	\$136,925	\$131,549	(\$5,376)	(\$351,791)	\$71,979	\$73,136	\$1,157	(\$137,322)
Oct-07	\$143,337	\$131,400	(\$11,937)	(\$363,728)	\$75,243	\$72,956	(\$2,287)	(\$139,609)
Nov-07	\$128,552	\$108,121	(\$20,431)	(\$384,160)	\$67,483	\$61,084	(\$6,399)	(\$146,009)
Dec-07	\$136,758	\$141,757	\$4,999	(\$379,161)	\$71,851	\$79,403	\$7,552	(\$138,457)
Jan-08	\$167,911	\$147,554	(\$20,357)	(\$399,518)	\$88,196	\$82,249	(\$5,948)	(\$144,404)
Feb-08	\$171,898	\$0	(\$171,898)	(\$571,416)	\$90,199	\$0	(\$90,199)	(\$234,603)
Mar-08	\$167,316	\$290,831	\$123,514	(\$447,901)	\$87,730	\$162,417	\$74,686	(\$159,916)
Apr-08	\$177,578	\$149,234	(\$28,343)	(\$476,245)	\$93,343	\$83,387	(\$9,956)	(\$169,873)
May-08	\$131,901	\$117,883	(\$14,018)	(\$490,262)	\$69,361	\$66,048	(\$3,313)	(\$173,186)
Jun-08	\$103,343	\$85,977	(\$17,366)	(\$507,628)	\$61,284	\$59,422	(\$1,861)	(\$175,047)
Jul-08	\$115,535	\$95,825	(\$19,710)	(\$527,339)	\$70,516	\$67,242	(\$3,273)	(\$178,320)
Aug-08	\$108,680	\$100,876	(\$7,804)	(\$535,143)	\$66,268	\$70,885	\$4,618	(\$173,703)
Sep-08	\$107,972	\$99,656	(\$8,316)	(\$543,459)	\$65,650	\$69,987	\$4,337	(\$169,366)
May 08 to								
Sep-08	\$567,431	\$500,216	(\$67,214)	(11.8%)	\$333,078	\$333,585	\$506	0.2%

With regards to network charges the revenues for the period May 08 to Sept 08 are higher than cost by 11.8%. Considering the wholesale network transmission rates will increase by 11.3% on January 1, 2009, it is COLLUS Power's view when costs increase they will to be more in line with revenues. As a result, COLLUS Power is proposing no changes to retail network transmission service charges.

With regards to connection charges the revenues for the period May 08 to Sept 08 are essentially the same as costs. Considering the wholesale connection transmission rates will increase on average by 5.5% on January 1, 2009, COLLUS Power is proposing a 5.5% increase to the retail connection transmission service charges.

- b) The proposed retail transmission connection service rates that include the adjustment for wholesale transmission rates effective January 1, 2009 are provided in the following table. COLLUS Power proposes to include these charges in the final rate order.***

Rate Class	UOM	Current Retail Transmission Connection Service Rate	Proposed Retail Transmission Connection Service Rate
Residential	kWh	0.0029	0.0031
GS <50 kW	kWh	0.0026	0.0027
GS>50 kW	kW	1.0322	1.0890
Large User	kW	1.2940	1.3652
Street Lighting	kW	0.7979	0.8418
USL	kWh	0.0026	0.0027

This concludes COLLUS Power's responses to the Board staff interrogatories.

OEB Staff Question #1.2 (b) & (c)
Table 4
(UPDATED For COLLUS Power's Response)
Schedule OEB IR # 1.2 (b) & (c) - 1

PART B:

	2006	2007	2008	2009
Opening Balances \$	\$3,251,670	\$ 3,248,073	\$ 3,285,797	\$ 3,530,310
1. Increase in Labour Expense Yearly (Detailed in Table 1 below)		\$ 85,313	\$ 167,552	\$ 220,261
2. Change in Contract Services Cost (See Sch OEB IR #1.4-1)		\$ 16,112	\$ 73,731	\$ 35,777
3. Increase/Reduction in Sub-Station Mtce (Noted in application)		\$ (63,000)		
4. Net Est. Impact for Power CIS Purchase (Computer Lease)				\$ (30,000)
5. Increase/COS Rate App. (\$160K/4 yrs)				\$ 40,000
6. Misc Expense Variance	\$ (3,597)	\$ (701)	\$ 3,230	\$ 1,501
Closing Balances \$	\$3,248,073	\$ 3,285,797	\$ 3,530,310	\$ 3,797,848
Total Variance %	0.11%	1.16%	7.40%	7.50%
Total Variance \$	*** 3,597	\$ 37,724	\$ 244,513	\$ 267,538

PART C:

Table 1

TOTAL O, M & A	A	B	C	D
Breakdown of Year over Year Total Wage Difference (Hirings, Inflation etc)	2006 to 2007	2007 to 2008	2008 to 2009	Refer To
Increase Cost in Wages Year to Year for use in OEB IR #1.2 b&c	\$ 85,313	\$ 167,552	\$ 220,261	#1 Table 4
Increases % in Wages Year to Year for use in OEB IR #1.2 b&c	5.8%	10.8%	12.8%	
Less: Increased % of FTE staff complement Yearly for use in 1.2 b&c	2.3%	5.9%	9.3%	Total in Tb 2
Difference = Wage Increases(Avg=3.0%) and Employee Progression	3.5%	4.9%	3.5%	

SCHEDULE OEB IR #1.2(c) - 2

Table 2 Employee Complement And Compensation				
Number of Employees (FTEs)	ACTUAL 2006	ACTUAL 2007	BRIDGE 2008	TEST YEAR 2009
Executive	0.5	0.5	0.525	0.55
Management	0.5	0.5	0.525	0.55
Non-Union (Superv, Bill&Collect, Accting, RegSCADA)	8.4	8.6	9	9.5
Union	8.5	8.75	9.5	11
Total	17.9	18.35	19.55	21.6
Use above amounts to determine FTE Change				
% Year over Year Change'		2.5%	6.5%	10.5%
A portion of total is capitalized so backout for OM&A %		91%	90%	89%
Net OM&A increase % in FTE staff contingent		2.3%	5.9%	9.3%
Less: Growth % of Non-Union Year to Year		2.1%	4.7%	5.5%
Difference is Growth factor for O&M only		0.2%	1.2%	3.9%
Number of Part Time Employees (NONE)	2006	2007	2008	2009
Executive	0	0	0	0
Management	0	0	0	0
Non-Union (Superv, Bill&Collect, Accting, RegSCADA)	0	0	0	0
Union	0	0	0	0
Total	0	0	0	0
Total Compensation	2006	2007	2008	2009
Executive	110,862	118,578	126,000	135,960
Management	63,220	68,573	73,920	79,552
Non-Union (Superv, Bill&Collect, Accting, RegSCADA)	699,805	735,210	806,400	876,736
Union	720,205	792,044	904,638	1,091,970
Total	1,594,092	1,714,405	1,910,958	2,184,218
Compensation - Average Yearly Base Wages	2006	2007	2008	2009
Executive	184,770	197,630	200,000	206,000
Management	101,152	107,146	110,000	113,000
Non-Union (Superv, Bill&Collect, Accting, RegSCADA)	66,648	66,789	70,000	72,100
Union	61,250	65,557	66,000	71,500
Compensation - Average Yearly Overtime	2006	2007	2008	2009
Executive	0	0	0	0
Management	0	0	0	0
Non-Union (Superv, Bill&Collect, Accting, RegSCADA)	0	0	0	0
Union	8,417	7,708	10,745	7,750
Compensation - Average Yearly Incentive (NONE)	2006	2007	2008	2009
Executive	0	0	0	0
Management	0	0	0	0
Non-Union (Superv, Bill&Collect, Accting, RegSCADA)	0	0	0	0
Union	-	-	-	-
Compensation - Average Yearly Benefits	2006	2007	2008	2009
Executive	18,477	19,763	21,000	22,660
Management	12,644	15,000	16,170	17,402
Non-Union (Superv, Bill&Collect, Accting, RegSCADA)	16,662	18,701	19,600	20,188
Union	15,063	17,255	18,480	20,020
Total Union Compensation	2006	2007	2008	2009
Capitalized Labour	720,205	792,044	904,638	1,091,970
Total Union Compensation Charged to O&M	125,000	160,000	189,000	242,000
Add in Supervision that is in FTE's on Non-Union #'s.	595,205	632,044	715,638	849,970
Total SW&B Charged to O&M Union and N-U (Supervis.)	187,190	187,190	187,190	187,190
	782,395	819,234	902,828	1,037,160

(Sch OEB IR # 1.4 - 1)

PURCHASE OF THIRD PARTY CONTRACTOR SERVICES REPORT
(NON-CAPITAL RELATED EXPENSE) For years 2006 thru 2009.

PURCHASE OF SERVICES

	2006	2006	2006	2006	2006	2006	2006	2006	2006	2006
<u>Name of Company transacting with the Applicant</u>	UtiliSmart	The Spi Group	Orangutan Tree & Yard Service	Peterborough Meter Services	Olameter	Cornerstone Hydro Electric Concepts	Electricity Distriutors Association	Utilities Standard Forum	OEB	ECMI
<u>Summary of the nature of the activity transacted</u>	Remote meter reading, Wholesale Metering	Hub support for ebts	Tree Trimming	Meter Service Provider	Meter reading & bill collection services	Membership & Related Services	Membership & related services	Provide coordination service to ESA regulations	Cost assessment	Regulatory Consulting
<u>Summary of tendering process/summary of cost approach</u>	Wholesale MSP service 10475.45 18656.00	.34 per customer min. 150./month 2,160./year	Selected for expertise with annual pricing review and quality of service review.	Selected based on best price and most reliable service. Approximately \$2,150 per year. One time charge for changes \$14,900.	.30 per regular read .60 per rural read service charges vary for notice delivery, collections & discnt	Selected by COLLUS Power based on ability to provide service at cost effective levels.			Annual fee 800.00 quarterly fee 5982.00 cost assessments vary 41.00	Per hour consulting fees
<u>Year Selected</u>	2002	2002	2006	2002	2000	2006	2001	2006	2000	2000
<u>Total Yearly Expense</u> <u>Additional Info used for determining annual amt.</u>	\$69,828 11mos @6348	\$7,485 10 mos in 2006	\$44,091	\$40,993	\$77,385	\$18,337	\$22,750	\$636	\$29,554	\$36,350
TOTAL ANNUAL CONTRACTED	Total O M & A Exp. 06 \$ 3,248,073								Contract % of Total 10.7%	

PURCHASE OF SERVICES

Name of Company transacting with the Applicant

Summary of the nature of the activity transacted

Summary of tendering process/summary of cost approach

Year Selected

Total Yearly Expense
Additional Info used for determining annual amt.

TOTAL ANNUAL CONTRACTED

2007	2007	2007	2007	2007	2007	2007	2007	2007	2007
UtiliSmart	The Spi Group	Orangutan Tree & Yard Service	Peterborough Meter Services	Olameter	Cornerstone Hydro Electric Concepts	Electricity Distriutors Association	Utilities Standard Forum	OEB	ECMI
Remote meter reading, Wholesale Metering	Hub support for ebts	Tree Trimming	Meter Service Provider	Meter reading & bill collection services	Membership & Related Services	Membership & related services	Provide coordination service to ESA regulations	Cost assessment	Regulatory Consulting
Wholesale MSP service 11432.10 10176.00	.34 per customer min. 150./month 2,160./year	Selected for expertise with annual pricing review and quality of service review.	Selected based on best price and most reliable service. Approximately \$2,250 per year.	.30 per regular read .60 per rural read service charges vary for notice delivery, collections & discont	Selected by COLLUS Power based on ability to provide service at cost effective levels.			Annual fee 800.00 quarterly fee 4470.00 cost assessments vary 184.67	Per hour consulting fees
12 mos @ 6348	\$75,557	12 mos this year	\$9,611	\$53,424	\$25,652	\$80,380	\$14,400	\$24,592	\$5,300
								\$28,605	\$46,000
Total O M & A Exp. 06 \$ 3,285,797								\$363,521	
								Contract % of Total	11.1%
								\$ Difference to Last	\$16,112

(Sch OEB IR # 1.4 - 1)

PURCHASE OF SERVICES

Name of Company transacting with the Applicant

Summary of the nature of the activity transacted

Summary of tendering process/summary of cost approach

Year Selected

Total Yearly Expense
Additional Info used for determining annual amt.

TOTAL ANNUAL CONTRACTED

2008	2008	2008	2008	2008	2008	2009	2008	2008	2008	2008	2008
UtiliSmart	The Spi Group	Orangutan Tree & Yard Service	Davey Tree Expert Co.	Peterborough Meter Services	Olameter	ITM	Cornerstone Hydro Electric Concepts	Electricity Distriutors Association	Utilities Standard Forum	OEB	BLG
Remote meter reading, Wholesale Metering	Hub support for ebts	Tree Trimming	Tree Trimming	Meter Service Provider	Meter reading & bill collection services	Computer Hardware (Server) Service	Membership & Related Services	Membership & related services	Provide coordination service to ESA regulations	Cost assessment	Regulatory Consulting
Wholesale MSP service 11432.10 10176.00	.34 per customer min. 150./month 2,160./year	Selected for expertise with annual pricing review and quality of service review.	Selected for expertise with annual pricing review and quality of service review.	Selected based on best price and most reliable service. Approximately \$2,350 per month.	.30 per regular read .60 per rural read service charges vary for notice delivery, collections & discont	\$3,000 per month includes hardware and software protection ie. fire suppression system and software regular backups	Selected by COLLUS Power based on ability to provide service at cost effective levels.	Sole Provider	Selected by COLLUS Power based on ability to provide service at cost effective levels.	Annual fee 800.00 quarterly fee 4470.00 cost assessments vary 184.67	Per hour consulting fees
			2008								
\$76,176 44436	\$8,852	\$62,000	\$53,000	\$30,150	\$84,000	\$9,000	\$18,785	\$25,970	\$6,300	\$33,018 16509.18	\$30,000
7mos act. @ 6630	\$2951 for 4 mos		20100 @ 8 mths	App 42,000 @ June						2 Q's @ 8,254.59	(Non COS related)
											\$437,251
											Contract % of Total 12.4%
											\$ Difference to Last Yr \$73,731

(Sch OEB IR # 1.4 - 1)

PURCHASE OF SERVICES

**Name of Company transacting
with the Applicant**

Summary of the nature of the activity transacted

Summary of tendering process/summary of cost approach

Year Selected

Total Yearly Expense
Additional Info used for
determining annual amt.

TOTAL ANNUAL CONTRACTED

2009	2009	2009	2009	2009	2009	2009	2009	2009	2009	2009	2009
UtiliSmart	The Spi Group	Orangutan Tree & Yard Service	Davey Tree Expert Co.	Olameter	Peterborough Meter Services	ITM	Cornerstone Hydro Electric Concepts	Electricity Distriutors Association	Utilities Standard Forum	OEB	BLG
Remote meter reading, Wholesale Metering	Hub support for ebts	Tree Trimming	Tree Trimming	Meter reading & bill collection services	Meter Service Provider	Computer Hardware (Server) Hosting Service	Membership & Related Services	Membership & related services	Provide coordination service to ESA regulations	Cost assessment	Regulatory Consulting
Wholesale MSP service	11432.10 10176.00 .34 per customer min. 150./month 2,160./year	Selected for expertise with annual pricing review and quality of service review.	Selected for expertise with annual pricing review and quality of service review.	.30 per regular read .60 per rural read service charges vary for notice delivery, collections & discnt	Selected based on best price and most reliable service. Approximately \$2,500/month.	\$3,000 per month includes hardware and software protection ie. fire suppression system and software regular backups	Selected by COLLUS Power based on ability to provide service at cost effective levels.	Sole Provider	Selected by COLLUS Power based on ability to provide service at cost effective levels.	Annual fee 800.00 quarterly fee 4470.00 cost assessments vary 184.67	Per hour consulting fees
\$76,176	\$8,852	\$50,000	\$50,000	\$84,000	\$30,000	\$36,000	\$46,000	\$26,000	\$8,000	\$33,000	\$25,000
(use 2008 no Sm Mt)	(use 2008)			(use 2008 no Sm Mt chg)						(use 2008 estimate)	(Non CIS estimate)
											\$473,028
			Total O M & A Exp. 09	\$	3,797,848					Contract % of Total	12.5%
										\$ Difference to Last Yr	\$35,777

September 16, 2008

Darius Vaiciunas
Collus Power Corp.
P.O. Box 180
43 Steward Rd.
Collingwood, ON
L9Y 3Z5

CREDIT MEMO # C 111 For Retail Electricity EBT Hub Services

Date	Description	Price
May 2008	Credit Adjustment for rate from \$0.34 to \$0.27 on 1,854 enrolled customers billed in May 2008	(129.78)
June 2008	Credit Adjustment for rate from \$0.34 to \$0.27 on 1,846 enrolled customers billed in June 2008	(129.22)
July 2008	Credit Adjustment for rate from \$0.34 to \$0.27 on 1,830 enrolled customers billed in July 2008	(128.10)
August 2008	Credit Adjustment for rate from \$0.34 to \$0.27 on 1,862 enrolled customers billed in August 2008	(130.34)
	Sub Total	(\$517.44)
	GST	(\$ 25.87)
	Total	(\$ 543.31)

This is a credit; no payment is required.

For billing inquiries, call 416-408-1395 ext. 275 or send email to spi_accounting@thespigroup.com.

Thank you for your business.

G.S.T.# 87013 2917

✓C. _____
Dept. Approval 

SEP 30 2008

P.O. _____
Accounting Approval _____





Orangutan Tree & Yard Service

10659 Hwy 6

Box 57

Sheguiandah, Ontario

P0P 1W0

705-282-7723

705-368-0754 (Fax)

(Man of the Forest)

COLLINGWOOD UTILITY SERVICES

November 17, 2008

SCOPE OF WORK

The scope of the work is to do an accurate tree count on the different size of lines Collingwood Utility Services (COLLUS) operates. This information is correlated to the amount of line associated with the different phases in their respective locations. Included in the tree count will be any tree that is inside the “restricted limits of Approach” termed as a “Critical Tree”. When this has been finalized then a cycle for tree maintenance can be established. Tree density of will be known and where the highest density of Critical Trees will be known, therefore priorities can be evaluated and established. However, in 2008 I suggest that an active maintenance cycle be started in 2 outlying areas of Stayner and Creemore.

COLLUS
Collingwood Utility Services
2008-Utility Line Tree Assessment

Location	Line	Length Of Line	Total Trees	Spans of Underbrush	Critical Trees	Critical Tree Density	Tree Density
Stayner	3 Phase	18.1	664		68	3.8	40.4
	2 Phase	3	8				
	Single Phase	15.8	369	5	23	1.5	24.8
Creemore	3 Phase	6.4	318		42	6.6	56.3
	Single Phase	7.1	498	10	87	2.3	82.4
Thornbury	3 Phase	16.7	593	18	30	1.8	37.3
	2 Phase	1.2	56		2	1.7	46.7
	Single Phase	13.2	671	22	18	1.4	52.2
Thornbury	44KV	2.5	184	30	19	7.6	81.2
Collingwood East	3 Phase	31.2	2227		138	4.4	75.8
	2 Phase	3	12		0	0	
	Single Phase	17.6	1259	51	58	3.3	74.8
Collingwood West	3 Phase	42.4	1819		128	3.0	45.9
	2 Phase	3.3	203		11	3.3	64.8
	Single Phase	24	1507	46	59	2.5	65.3

OBSERVATIONS

Stayner

Stayner's tree population is fairly healthy and tends to be made up mostly of deciduous species, such as red maples, willows and manitoba maples. The conifers are mostly red pine and white spruce. Most of the line in Stayner is along the town streets within close proximity to homes. Very small front yards with maturing trees in them that will need high maintenance in the future unless they are trimmed properly and maintained regularly.

Creemore

Creemore tree population is very mature and tends to be mostly deciduous species. Sugar maples are the most mature and tend to be in the older part of town. These trees tend to have a lot of deadwood in them and when pruning will require this deadwood to be pulled out otherwise it will cause future outages. Newer residential areas have a variety of species ranging from blue spruce, apple, younger red maples, and linden.

Thornbury

Thornbury tree population is two distinct types. Along the shoreline areas and lower area on the north of the town, it is mostly conifer with the predominate species being cedar. The rest of the town is predominately sugar maple and other healthy deciduous trees. Most of these trees are just reaching maturity.

The 44KV line has a very high density of "Critical Trees" as it runs along the Georgian Trail and has never been cleared using correct arboricultural practices. Possible reason for this is the trail runs on one side of the line and the other side has been left "au naturel".

Collingwood East

The population is one of mixed conifer and deciduous trees. Older mature sugar maples are predominately in the residential areas of Collingwood. To the east of Pretty River Parkway the area is industrial and cottage landscape, the tree density is very high in this area. Most of the power lines run in almost bush like areas and the trees have never been thinned and selectively pruned, alternatively just topped off.

Collingwood West

The main population of trees is mostly deciduous in the residential areas. Once into the rural residential area the tree population is mixed between both deciduous and conifers. The population is just maturing and is very healthy and showing vigorous growth. There are some rural areas that require the tree population to be selectively thinned to diminish maintenance in the future.

RECOMMEDATIONS

- Cycle clearing must be adopted. A three year cycle would be:
 - 1st year Stayner, Creemore and Thornbury
 - 2nd year Collingwood East
 - 3rd year Collingwood West
- The cycle is based on number of trees to be treated. By adopting these cycles the difference in the number of trees to be treated per year is approximately 200 trees.
- This treats the areas with the highest “Critical Tree Density” first. However, in the near future there are several areas that must be treated, as they are areas of high “Critical Tree” population, such as the trail from Hwy 26 to Hurontario St. in the Collingwood West location. There are other areas also.
- Arboricultural Sound Practices must be adhered to in the future and random topping of trees stopped as this causes more water sprouts and increases costs of doing tree trimming in the future.
- Where trees are on private property, owners should be approached and tree work discussed prior to work starting if possible.
- If contractors are used to do the work, past work should be evaluated on sound arboricultural practices
- Areas that are rural and trees are in high density; selective thinning of trees should be done to reduce workload in the future. COLLUS should mark the trees to be removed prior to awarding work to a contractor.

**COLLUS POWER PURCHASE OF SERVICES
SCHEDULE OEB IR #1.7 - 1**

2007 SUPPLIER LIST >\$50,000

NAME	ACTIVITY	PRICED BY	DOLLARS
Black & McDonald	Substation Upgrade	RFP	1,491,710
HD Supply Utilities	Line Hardware, transformers, cable	RFQ	459,981
McNamara Powerline Construction	Line Construction Services	RFQ	357,517
Moloney Electric Inc	Transformers	RFQ	268,293
Guelph Utility Pole Co Ltd	Poles	RFQ	155,078
Grafton Utilities Supplies	Line Hardware, transformers, cable	RFQ	105,314
R J Burnside & Associates	Engineering Services	RFQ	102,415
OMERS	Retirement Pension	SOLE SOURCE	84,115
Utili-Smart	Wholesale Settlement Services	RFQ/Agreement	80,747
Olameter	Meter Reading Service	RFQ	80,380
MEARIE	Insurance - Property, Vehicle, Liability	RFQ	75,258
MEARIE	Health Benefits	RFQ	63,195
Williams Mobile	Vehicle Maintenance Services	SOLE SOURCE	62,759
Pickard Construction	Line Construction Service/Rock Drilling	RFQ/SOLE SOURCE	61,412
Environment Network	OPA CDM Programs	SOLE SOURCE	58,638
Orangutan Tree & Yard Service	Tree Trimming	RFQ	53,424

2008 SUPPLIER LIST >\$40,000

NAME	ACTIVITY	PRICED BY	DOLLARS
HD Supply Utilities	Line Hardware, transformers, cable	RFQ	493,486
Corix Water Products	Meters	RFQ	346,544
Posi-Plus Ontario Inc	New Line Vehicle	RFQ	301,361
Black & McDonald	Substation Repair	RFQ	255,884
McNamara Powerline Construction	Line Construction Service	RFQ	227,768
Moloney Electric Inc	Transformers	RFQ	162,930
Aecon Construction	Construction Services	RFQ	94,550
Canadian Electrical Services	Transformers	RFQ	92,767
Pickard Construction	Line Construction Service/Rock Drilling	RFQ/SOLE SOURCE	91,658
Hap Amp Construction	Line Construction Service	RFQ	76,064
OMERS	Retirement Pension	SOLE SOURCE	72,317
MEARIE	Insurance - Property, Vehicle, Liability	RFQ	71,666
Olameter	Meter Reading Service	RFQ	68,300
Utili-Smart	Wholesale Settlement Services	RFQ/Agreement	66,654
MEARIE	Health Benefits	RFQ	61,720
Orangutan Tree & Yard Service	Tree Trimming	RFQ	61,719
Guelph Utility Pole Co Ltd	Poles	RFQ	56,863
Harris Computer	CIS Conversion	RFQ	53,251
Davey Tree Expert Co	Tree Trimming	RFQ	53,196
Williams Mobile	Vehicle Maintenance Service	SOLE SOURCE	44,643

COLLUS POWER RESPONSE

SCHEDULE OEB IR # 1.9 - 1

Year: 2006

Name of Company		Type of Service Offered	Pricing Methodology	Price for the Service (\$)	Cost for the Service (\$)	% Allocation	Explanation
From	To						
Solutions	Power	Oper & Mtce Supervision	Cost Based	152,317	152,317	100	Supervision of Distribution System and Staff
Solutions	Power	Operations SCADA & Load Mgmt	Cost Based	30,695	30,695	100	Distribution System Analysis and Monitoring
Solutions	Power	Customer Billing	Cost Based	331,228	560,104	59	Customer Account Care Services incl Billing & Collections
Solutions	Power	Meter Reading Expense	Cost Based	75,433	109,625	69	Shared contractor service with CPU
Solutions	Power	Executive Salaries & Expenses	Cost Based	108,814	162,019	67	CEO Services of Operations
Solutions	Power	Power Management Salaries & Expenses	Cost Based	58,554	113,601	52	CFO & Human Resources portions used for Mgmt purposes.
Solutions	Power	Gen Admin Salaries & Exp	Cost Based	392,938	996,204	59	Accounting, Payroll, A/P & A/R and related.
Solutions	Power	Maintenance of General Plant	Cost Based	25,877	44,055	59	Power's portion of mtce costs for the Op Centre
Solutions	Power	Overhead Accounts - Vehicle Engineering & IT Exp.	Cost Based	184,776	504,242	37	Eng. & IT services required by Power, other o/h's ie. vehicles
CPUSB	Power	Computer Lease	Cost Based	113,400	189,000	60	Based on terms of agreement
CPUSB	Power	Rent	Cost Based	90,000	150,000	60	Based on terms of agreement

OEB QUESTION #1.9(TABLE 5)

COLLUS POWER RESPONSE

SCHEDULE OEB IR #1.9-1

Year: 2007

Name of Company		Type of Service Offered	Pricing Methodology	Price for the Service (\$)	Cost for the Service (\$)	% Allocation	Explanation
From	To						
Solutions	Power	Oper & Mtce Supervision	Cost Based	\$152,226	152,226	100	Supervision of Distribution System and Staff
Solutions	Power	Operations SCADA & Load Mgmt	Cost Based	\$32,627	32,627	100	Distribution System Analysis and Monitoring
Solutions	Power	Customer Billing	Cost Based	\$314,991	543,087	58	Customer Account Care Services incl Billing & Collections
Solutions	Power	Meter Reading Expense	Cost Based	\$80,380	126,440	64	Shared contractor service with CPU
Solutions	Power	Executive Salaries & Expenses	Cost Based	\$126,350	194,753	65	CEO Services of Operations
Solutions	Power	Power Management Salaries & Expenses	Cost Based	\$64,947	119,646	54	CFO & Human Resources portions used for Mgmt purposes.
Solutions	Power	Gen Admin Salaries & Exp	Cost Based	\$441,517	708,813	62	Accounting, Payroll, A/P & A/R and related.
Solutions	Power	Maintenance of General Plant	Cost Based	\$17,543	32,173	55	Power's portion of mtce costs for the Op Centre
Solutions	Power	Overhead Accounts - Vehicle Engineering & IT Expenses	Cost Based	\$207,204	553,733	37	Eng. & IT services required by Power, other o/h's ie. vehicles
CPUSB	Power	Computer Lease	Cost Based	117,000	195,000	60	Based on terms of agreement
CPUSB	Power	Rent	Cost Based	171,500	285,800	60	Based on terms of agreement

COLLUS POWER RESPONSE**SCHEDULE OEB IR #1.9-1****Year: 2008**

Name of Company		Type of Service Offered	Pricing Methodology	Price for the Service (\$)	Cost for the Service (\$)	% Allocation	Explanation
From	To						
Solutions	Power	Oper & Mtce Supervision	Cost Based	154,196	154,196	100	Supervision of Distribution System and Staff
Solutions	Power	Operations SCADA & Load Mgmt	Cost Based	35,196	35,196	100	Distribution System Analysis and Monitoring
Solutions	Power	Customer Billing	Cost Based	344,977	577,977	60	Customer Account Care Services incl Billing & Collections
Solutions	Power	Meter Reading Expense	Cost Based	79,730	128,730	62	Shared contractor service with CPU
Solutions	Power	Executive Salaries & Expenses	Cost Based	135,623	204,623	66	CEO Services of Operations
Solutions	Power	Power Management Salaries & Expenses	Cost Based	72,196	127,596	57	CFO & Human Resources portions used for Mgmt purposes.
Solutions	Power	Gen Admin Salaries & Exp	Cost Based	452,328	734,728	62	Accounting, Payroll, A/P & A/R and related.
Solutions	Power	Maintenance of General Plant	Cost Based	16,554	30,554	54	Power's portion of mtce costs for the Op Centre
Solutions	Power	Overhead Accounts - Vehicle Engineering & IT Expenses	Cost Based	183,124	523,124	35	Eng. & IT services required by Power, other o/h's ie. vehicles
CPUSB	Power	Computer Lease	Cost Based	117,000	195,000	60	Based on terms of agreement
CPUSB	Power	Rent	Cost Based	194,000	323,300	60	Based on terms of agreement

COLLUS POWER RESPONSE

SCHEDULE OEB IR #1.9-1

Year: 2009

Name of Company		Type of Service Offered	Pricing Methodology	Price for the Service (\$)	Cost for the Service (\$)	% Allocation	Explanation
From	To						
Solutions	Power	Oper & Mtce Supervision	Cost Based	157,000	157,000	100	Supervision of Distribution System and Staff
Solutions	Power	Operations SCADA & Load Mgmt	Cost Based	37,000	37,000	100	Distribution System Analysis and Monitoring
Solutions	Power	Customer Billing	Cost Based	358,000	600,320	60	Customer Account Care Services incl Billing & Collections
Solutions	Power	Meter Reading Expense	Cost Based	80,000	130,960	61	Shared contractor service with CPU
Solutions	Power	Executive Salaries & Expenses	Cost Based	140,000	211,760	66	CEO Services of Operations
Solutions	Power	Power Management Salaries & Expenses	Cost Based	75,000	135,616	57	CFO & Human Resources portions used for Mgmt purposes.
Solutions	Power	Gen Admin Salaries & Exp	Cost Based	478,000	771,696	62	Accounting, Payroll, A/P & A/R and related.
Solutions	Power	Maintenance of General Plant	Cost Based	17,500	31,500	56	Power's portion of mtce costs for the Op Centre
Solutions	Power	Overhead Accounts - Vehicle Engineering & IT Expenses	Cost Based	185,000	538,600	34	Eng. & IT services required by Power, other o/h's ie. vehicles
CPUSB	Power	Computer Lease	Cost Based	117,000	195,000	60	Based on terms of agreement
CPUSB	Power	Rent	Cost Based	194,000	323,300	60	Based on terms of agreement

Source - OEB 2007 Yearbook
Sort By Overall Distribution per Customer

LDC Name	Total Distribution Revenue	Number of Customers	Dist Revenue per Customer	Overall Position
Hearst Power	\$445,138	2,772	160.58	1
Hawkesbury	\$1,153,206	5,428	212.46	2
Hydro 2000 Inc.	\$258,593	1,159	223.12	3
West Nipissing	\$906,341	3,284	275.99	4
Wasaga	\$3,499,838	11,311	309.42	5
Rideau St. Lawrence	\$1,847,122	5,864	314.99	6
Hydro Embrum	\$609,790	1,882	324.01	7
E.L.K. Energy	\$3,625,956	10,719	338.27	8
COLLUS Power	\$4,939,841	14,325	344.84	9
Thunder Bay	\$17,259,630	49,421	349.24	10
Ottawa River	\$3,591,605	10,230	351.09	11
Grand Valley	\$237,895	677	351.40	12
Grimsby Power	\$3,457,276	9,792	353.07	13
Welland Hydro	\$7,665,057	21,389	358.36	14
Essex Powerlines	\$10,118,336	27,789	364.11	15
Fort Frances	\$1,433,762	3,864	371.06	16
Kenora Hydro	\$2,124,746	5,642	376.59	17
Horizon Utilities	\$88,550,758	232,493	380.87	18
London Hydro Inc.	\$54,770,480	142,105	385.42	19
Oshawa PUC	\$19,798,249	50,980	388.35	20
PUC Distribution	\$12,764,685	32,512	392.61	21
Lakefront Utilities	\$3,560,315	9,057	393.10	22
Northern Ontario Wires	\$2,403,292	6,112	393.21	23
Peterborough	\$13,440,204	34,161	393.44	24
Wellington North	\$1,374,102	3,486	394.18	25
Renfrew Hydro	\$1,636,686	4,149	394.48	26
Kingston	\$10,515,937	26,632	394.86	27
Tillsonburg Hydro	\$2,612,896	6,571	397.64	28
West Perth Power	\$814,708	2,034	400.54	29
Espanola	\$1,336,862	3,316	403.16	30
Westario Power	\$8,643,833	21,297	405.87	31
Kitchener-Wilmot	\$34,127,001	82,599	413.16	32
Centre Wellington	\$2,596,566	6,239	416.18	33
Barrie Hydro	\$28,568,262	68,535	416.84	34
Veridian	\$46,144,333	109,225	422.47	35
Clinton Power	\$703,904	1,639	429.47	36
Orangeville Hydro	\$4,356,746	10,134	429.91	37
Brantford Power	\$16,025,101	37,108	431.85	38
West Coast Huron	\$1,667,336	3,853	432.74	39
St. Thomas	\$6,897,638	15,919	433.30	40
Newbury Power	\$86,935	199	436.86	41
Chatham-Kent	\$14,001,101	32,007	437.44	42
Halton Hills Hydro	\$8,863,873	20,214	438.50	43
Midland Power	\$2,993,627	6,709	446.21	44
North Bay Hydro	\$10,555,222	23,642	446.46	45
Hydro Ottawa	\$128,379,555	287,006	447.31	46
Cambridge & North Dumphries	\$22,094,129	48,944	451.42	47
Middlesex Power	\$3,144,366	6,957	451.97	48
Bluewater Power	\$16,269,809	35,906	453.12	49

Lakeland Power	\$4,148,029	9,135	454.08	50
Burlington Hydro	\$28,882,703	61,776	467.54	51
Chapleau P.U.	\$627,827	1,338	469.23	52
Milton Hydro	\$10,844,927	22,811	475.43	53
Innisfil Hydro	\$6,808,040	14,120	482.16	54
Greater Sudbury	\$21,130,262	43,167	489.50	55
Whitby Hydro	\$18,747,788	38,278	489.78	56
Festival Hydro Inc.	\$9,648,158	19,262	500.89	57
Woodstock Hydro	\$7,268,526	14,441	503.33	58
PowerStream Inc.	\$119,079,968	236,220	504.11	59
Newmarket - Tay	\$15,859,279	31,193	508.42	60
Hydro One Brampton	\$64,320,381	126,026	510.37	61
Orillia Power	\$6,490,686	12,648	513.18	62
Waterloo North	\$25,568,587	49,558	515.93	63
Guelph Hydro	\$24,633,739	47,720	516.21	64
Norfolk Power	\$9,680,317	18,641	519.30	65
Atikokan Hydro	\$896,502	1,711	523.96	66
Erie Thames	\$7,448,171	14,181	525.22	67
Port Colborne	\$4,859,152	9,159	530.53	68
Oakville Hydro	\$32,180,261	59,883	537.39	69
ENWIN	\$45,654,025	84,757	538.65	70
Eastern Ontario Power	\$1,917,002	3,552	539.70	71
Peninsula West	\$8,470,328	15,491	546.79	72
Niagara Falls	\$19,240,821	34,704	554.43	73
Parry Sound	\$1,875,000	3,365	557.21	74
Sioux Lookout	\$1,552,060	2,754	563.57	75
Haldimand County	\$12,326,683	20,698	595.55	76
Niagara-on-the-	\$4,779,397	7,778	614.48	77
Canadian Niagara Power	\$9,526,747	15,494	614.87	78
Enersource	\$116,495,411	183,715	634.11	79
Brant County Power	\$6,230,572	9,339	667.16	80
Toronto Hydro	\$465,850,202	679,913	685.16	81
Hydro One Networks	\$1,022,534,800	1,173,360	871.46	82
Great Lakes Power	\$13,181,870	11,522	1,144.06	83
Totals	\$2,781,630,864	4,634,998	37,895.29	
Weighted Average Per Cust		\$600.14		

Source - OEB 2007 Yearbook
Sort By Number of Customers

	Total Distribution Revenue	Number of Customers	Dist Revenue per Customer	
Hydro One Networks	1,022,534,800	1,173,360	871.46	82
Toronto Hydro	465,850,202	679,913	685.16	81
Hydro Ottawa	128,379,555	287,006	447.31	46
PowerStream Inc.	119,079,968	236,220	504.11	59
Horizon Utilities	88,550,758	232,493	380.87	18
Enersource	116,495,411	183,715	634.11	79
London Hydro Inc.	54,770,480	142,105	385.42	19
Hydro One Brampton	64,320,381	126,026	510.37	61
Veridian	46,144,333	109,225	422.47	35
ENWIN	45,654,025	84,757	538.65	70
Kitchener-Wilmot	34,127,001	82,599	413.16	32
Barrie Hydro	28,568,262	68,535	416.84	34
Burlington Hydro	28,882,703	61,776	467.54	51
Oakville Hydro	32,180,261	59,883	537.39	69
Oshawa PUC	19,798,249	50,980	388.35	20
Waterloo North	25,568,587	49,558	515.93	63
Thunder Bay	17,259,630	49,421	349.24	10
Cambridge & North Dumphries	22,094,129	48,944	451.42	47
Guelph Hydro	24,633,739	47,720	516.21	64
Greater Sudbury	21,130,262	43,167	489.50	55
Whitby Hydro	18,747,788	38,278	489.78	56
Brantford Power	16,025,101	37,108	431.85	38
Bluewater Power	16,269,809	35,906	453.12	49
Niagara Falls	19,240,821	34,704	554.43	73
Peterborough	13,440,204	34,161	393.44	24
PUC Distribution	12,764,685	32,512	392.61	21
Chatham-Kent	14,001,101	32,007	437.44	42
Newmarket - Tay	15,859,279	31,193	508.42	60
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Kingston	10,515,937	26,632	394.86	27
North Bay Hydro	10,555,222	23,642	446.46	45
Milton Hydro	10,844,927	22,811	475.43	53
Welland Hydro	7,665,057	21,389	358.36	14
Westario Power	8,643,833	21,297	405.87	31
Haldimand County	12,326,683	20,698	595.55	76
Halton Hills Hydro	8,863,873	20,214	438.50	43
Festival Hydro Inc.	9,648,158	19,262	500.89	57
Norfolk Power	9,680,317	18,641	519.30	65
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COLLUS Power	4,939,841	14,325	344.84	9
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Orangeville Hydro	4,356,746	10,134	429.91	37
Grimsby Power	3,457,276	9,792	353.07	13
Brant County Power	6,230,572	9,339	667.16	80
Port Colborne	4,859,152	9,159	530.53	68
Lakeland Power	4,148,029	9,135	454.08	50
Lakefront Utilities	3,560,315	9,057	393.10	22
Niagara-on-the-	4,779,397	7,778	614.48	77
Middlesex Power	3,144,366	6,957	451.97	48
Midland Power	2,993,627	6,709	446.21	44
Tillsonburg Hydro	2,612,896	6,571	397.64	28
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Wellington North	1,374,102	3,486	394.18	25
Parry Sound	1,875,000	3,365	557.21	74
Espanola	1,336,862	3,316	403.16	30
West Nippissing	906,341	3,284	275.99	4
Hearst Power	445,138	2,772	160.58	1
Sioux Lookout	1,552,060	2,754	563.57	75
West Perth Power	814,708	2,034	400.54	29
Hydro Embrum	609,790	1,882	324.01	7
Atikokan Hydro	896,502	1,711	523.96	66
Clinton Power	703,904	1,639	429.47	36
Chapleau P.U.	627,827	1,338	469.23	52
Hydro 2000 Inc.	258,593	1,159	223.12	3
Grand Valley	237,895	677	351.40	12
Newbury Power	86,935	199	436.86	41

2,781,630,864 4,634,998 37,895.29

600.1363677



COLLUS Power Corp.

*PO Box 189, 43 Stewart Road,
Collingwood, Ontario
L9Y 3Z5*

Phone: (705) 445-1800
Direct Phone: (705) 445-7557
Fax: (705) 445-8267
Internet: www.collus.com

PROMISSORY NOTE

DATE: June 10, 2002

INTEREST: 7.25 %

AMOUNT: \$1,710,169

DUE: On demand

FOR VALUE RECEIVED

The undersigned Corporation does hereby promise to pay on demand to:

THE CORPORATION OF THE TOWN OF COLLINGWOOD

the sum of One Million, Seven Hundred and Ten Thousand, One Hundred and Sixty-Nine Dollars (\$1,710,169) together with interest at the rate of Seven and One-Quarter Percent (7.25 %) per annum accruing from January 1, 2002 and continuing until paid in full.

Interest shall be paid annually on the principal balance owing from time to time, on the last day of January in each and every year, commencing the last day of January, 2003.

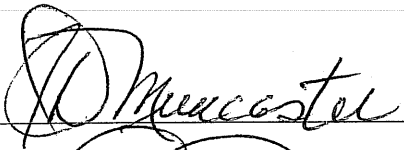
provided that the principal sum, together with interest thereon, may be repaid in full or part at any time or times without notice or bonus.

This Promissory Note is given in the place and stead of a Promissory Note of the same principal amount dated October 31, 2000.

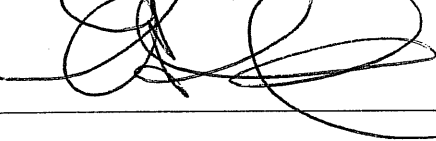
DATED at Collingwood, this 10th day of June, 2002

COLLUS POWER CORP.

per:

 c/s

Dean Muncaster, Chairman



E. D. Houghton, President & CEO

_____(We have authority to bind the Corporation)


* * * * *

TO: Collus Power Corp.

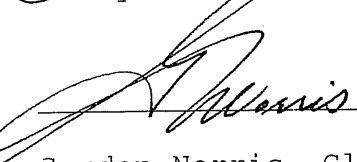
The Corporation of the Town of Collingwood does hereby accept this Promissory Note in the place and stead of the note of even amount dated October 31, 2002.

THE CORPORATION OF THE TOWN OF COLLINGWOOD

per:

 c/s

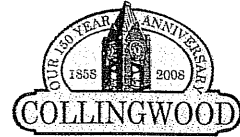
Terry W. Geddes, Mayor



Gordon Norris, Clerk

_____(We have authority to bind the Corporation)

TOWN OF COLLINGWOOD



P.O. Box 157, 97 Hurontario Street
Collingwood, ON
L9Y 3Z5
Phone (705) 445-1030 ext 3229
Fax (705) 445-2448

COPY

MEMORANDUM

To: Gaviller & Company LLP and Tim Fryer
From: Marjory Leonard, Treasurer
Date: March 13, 2008
Re: Promissory Note "Collus Power Corporation"

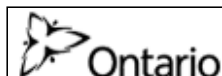
Please be advised the promissory note that the Town of Collingwood holds regarding the Collus Power Corporation in the amount of \$1,710,170.00 will not be "called" or cashed by the municipality during the 2008 fiscal year.

A handwritten signature in cursive script, appearing to read "Chris Carrier".

Chris Carrier, Mayor

A handwritten signature in cursive script, appearing to read "Marjory Leonard".

Marjory Leonard, Treasurer



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Application

Lending Rates

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Lending Rates: Local Distribution Companies

Indicative Lending Rates as of
November 25, 2008**

Term Construction Serial Amortizer

1 Month	2.76%	-	-
5 Year	-	4.12%	4.22%
10 Year	-	5.04%	5.14%
15 Year	-	5.50%	5.60%
20 Year	-	5.80%	5.90%
25 Year	-	5.99%	6.09%
30 Year	-	6.06%	6.16%
35 Year	-	6.10%	6.20%
40 Year	-	6.13%	6.23%

Please Note. Our online lending rates are updated frequently as we track the movement of our cost of borrowing in the capital markets. Rates on debentures are fixed for the entire life of the loan once the debenture is issued. Rates on construction loans float throughout the term of the loan until they are replaced by a debenture.

**These interest rates are the all-in cost for loans of the term and type selected.



RESOURCES

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Five-year, \$30 billion strategic investment plan

[ReNew Ontario](#)

Five principles guiding all infrastructure projects

[Building a Better Tomorrow](#)

[Serial vs. Amortizer Debentures](#)



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COLLUS Power Response to OEB IR (Sch OEB #2.3c – 1)

As noted in this question the 2009 projected Actual Long-Term Debt Outstanding at \$2,810,710 is substantially lower than the Deemed Debt Amount used for rate setting purposes of \$9,052,743. The reasons for this centralize around the factors that are considered by COLLUS Power as drivers in determining an appropriate debt level.

In 2001 COLLUS Power was undergoing the shift from their position as the Public Utilities Commission serving the customers of the Town of Collingwood for their water and hydro needs, and going through the registration process with the Electricity Market as the newly incorporated Local Distribution Company. During this time, the municipality was approached by 2 bordering smaller Municipalities regarding the sale of their Distribution assets. The Town of Collingwood as the sole Shareholder of COLLUS Power with the support of the newly formed COLLUS Power Board decided to complete these transactions. The shareholder recognized that third party debt would need to be obtained and agreed that COLLUS Power could borrow with the stipulation that the debt to equity ratio not exceed 50/50 debt to equity ratio. The Shareholder established this debt to equity ratio based on the guidelines used by the OEB for rate setting purposes for LDC's and they felt it was a prudent debt level.

The shareholder further recognized that it would be in the best interest of the customers to not remove any funds out of COLLUS Power. Therefore, instead of authorizing COLLUS Power to acquire all third party debt to move to the 50% debt level, it accepted the establishment of a Promissory Note for the difference of a 50% debt amount and the LDCs purchase requirement.

During its years of operation COLLUS Power has advised and the shareholder has agreed that the level of risk for LDCs within the Ontario Electricity market requires careful consideration in regards to third party debt. Generally, as the marketplace has operated over these past 7 years, COLLUS Power has experienced increased risk factors and therefore has chosen to lower its actual third party debt amounts. This has been supported by the municipal shareholder by maintaining their original philosophy not to remove funds from the company to prevent the need for taking on further debt.

These decisions link back to the customer focused philosophy of the former Collingwood Public Utilities Hydro Company existence when the utility was basically operating as a "Non-Profit" entity, completely debt-free and providing high quality distribution service to the municipality's customers. That customer focused philosophy underlines the basic principle adopted by the shareholder who considers the customers to be actual shareholders of COLLUS Power.

As noted earlier, there are a number of contributing factors which have increased financial risk for COLLUS Power. Some of the major contributing factors are presented below in a chronological order:

1. The Board's initial rate setting decision to impose a floor of \$0 for 1999 Net Income during the setting of rates. The imposed floor reduced the ability of COLLUS Power to earn a full market based rate of return. A negative impact of approximately \$1.4M was identified and recognized by the OEB in the 2006 EDR process.
2. The Utilities long history of low customer rates at the outset of the "unbundling" process meant a lower return starting point.

3. The Board regulated a staged increase in rates to reach the Full Market Based Rate of Return.
4. The Board decision to not accept COLLUS Power's request that the 2002 acquisition of other "potential" distributor assets be considered part of the rate base. In spite of COLLUS Powers' best efforts, the initial confusion surrounding the de-regulated electricity market caused a lengthy negotiation process for COLLUS Power with Collingwood's private condominium corporations. While it was successful the negotiation process with multiple Condominium Boards took a long time and as a result when the agreements were signed and the distribution assets were placed on COLLUS Power's financial records the corresponding Contributed Capital entry was made after 2001. The OEB would not accept COLLUS Power's argument that these assets should be part of the rate base, even though these assets were in place well before 2001. The prime reason the assets were not assumed earlier was tied to the PUC historical practice of assuming Hydro and Water Distribution assets at the same time that the Municipality assumed the roads and right-of-ways. Now as a result of the decision the future replacement cost to replace these assets will have to come from earnings. This increases the risk of having borrowing capacity when required.
5. The Board's position that since the distributor manages customer collections it **assumes** the risk of uncollectible amounts. This is underlined by the fact that the LDC must pay Retailers for invoices issued even if customers have not or may not pay on those invoices.
6. Regulatory requirements of COLLUS Power and all LDC's, especially those of the Board, have increased costs of operation and created a risky environment of uncertainty.
7. The Ministry of Energy's decision to place the requirement on all LDCs to provide Smart Meters to their customers. This legislated requirement coupled by the regulators cost recovery process imposes a requirement on the LDC to upfront the substantial capital cost of the installation. This will substantially impact COLLUS Power's decisions regarding debt.
8. There is uncertainty in regards to how the Deferral and Variance accounts including PILs will be dealt with in the future.
9. There is uncertainty regarding the impact of the Ministry of Energy's extensive Conservation & Demand Management initiatives. It is unclear if extensive adoption of conservation resulting in significantly reduced consumption will affect the ability of COLLUS Power to earn the approved Rate of Return given that the rates used to collect Operational Revenues are so heavily tied to levels of consumption.
10. The escalating uncertainty of the impact of the electricity retail market on COLLUS Power Corp. There have already been substantial costs incurred, well in excess of the approved charge, to provide the regulated service to retailers. All consumers, even those that have chosen not to sign retailer contracts have been subsidizing the Retailer marketplace. Those customers that have signed contracts have been complaining constantly as evidenced in repeated newspaper articles on the issue. The impact on the cost of energy (roughly 45% greater than the RPP cost at this point in time) on former RPP customers that have signed a retail contract may eventually result in another class action suit against the electricity industry participants.

11. There is uncertainty regarding the outcome of the class action suit against LDC's and former hydro utility companies regarding the former 5% late penalty charge.

The factors noted above are all outside the general control of COLLUS Power however they cannot be ignored when reviewing the overall financial stability of the LDC. Throughout the responses to the various interrogatories as well as within the 2009 Cost of Service rate application COLLUS Power has demonstrated many cost management initiatives which have been adopted in response to the various internal and external cost drivers. Continued infrastructure investment to manage new growth and a focus on customer service are keys to maintaining the integrity of the distribution system. Our customers are important and rely upon their local distributor to look after their electricity supply needs. Once our rate approval is granted COLLUS will continue use the revenue requirement to maintain and where possible, improve the high quality level of service our customers demand.

In closing then COLLUS Power will continue to use careful consideration when deciding about borrowing. This consideration will continue to successfully ensure that customer rates truly reflect the financial position of their LDC COLLUS Power.

COLLUS Power Corp Capital Project Budget Summary Schedule

2008 YTD & FRCST : 2009 BUDGET : 2010 to 2012 PROJECTED

(Sch OEB IR # 3.1)

Project or Class No.	Asset Category	Project Description	2008 Act./Sep08	2008 Y/E Forecasted	2008 Budgeted	O/H	U/G	P&T	2009 Projected	O/H	U/G	P&T	2010 Budgeted	O/H	U/G	P&T	2011 Projected	O/H	U/G	P&T	2012 Projected
		DISTRIBUTION PLANT - CUSTOMER DEMAND & RENEWAL CATEGORY : Major Construction Projects																			
17011	1&2	Parkside Avenue - 4 kV line rebuild project	\$132,301.00	\$132,301.00	\$120,000.00	\$90,000.00	\$18,000.00	\$12,000.00													
17012	1&2	First Street Rebuild Project- Hurontario to Balsam Street	\$150,000.99	\$190,000.00	\$160,000.00	\$64,000.00	\$64,000.00	\$32,000.00													
17014	1&2	Sixth Street High to 6th for new Sub. + 2nd Pine to Birch							\$330,000.00	\$264,000.00	\$49,500.00	\$16,500.00									
17013	1&2	Georgian Trail & Back Lot Project - New Line Installation	\$123,889.00	\$167,000.00	\$140,000.00	\$27,000.00	\$15,000.00	\$98,000.00													
17020	1&2	Peel St. (Ontario to Hume), Moberly (Peel to Hume)											\$ 200,000	\$ 150,000	\$ 10,000	\$ 40,000					
17021	1&2	Ste. Paul St. (Ontario to Hume)											\$ 175,000	\$ 125,000	\$ 10,000	\$ 40,000					
17022	1&2	Engineering Design Creemore Station											\$ -	\$ -	\$ -	\$ -	\$ 30,000				
"	1&2	Land Acquisition for Creemore Station											\$ -	\$ -	\$ -	\$ -	\$ 150,000				
"	1&2	Pole line construction for Creemore Station											\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000			
17023	1&2	Sixth St. feeder construction from M.S.#9 to Oak St.											\$ -	\$ -	\$ -	\$ -	\$ -				
	1&2	M.S.#9 feeder - Oak St. south to 9th St.											\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 200,000	\$ 20,000	\$ 80,000	
	1&2	M.S.#5 feeder - north along Georgian Trail to Lorne St.											\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000	
																	\$ -	\$ -	\$ -	\$ 300,000	
		DISTRIBUTION PLANT - SECURITY & RELIABILITY CATEGORY : Miscellaneous Projects - Resulting from Annual System Inspections (ESA 22/04)																			
17016	3	Rebuild Projects (Poles, Conductor & Hardware) Specifically attributed to the Annual Inspections. Note This amount also includes the system inspection costs. (Increase \$20,000 in 09)	\$63,155.61	\$100,000.00	\$100,000.00	\$40,000.00	\$40,000.00	\$20,000.00	\$120,000.00	\$48,000.00	\$48,000.00	\$24,000.00	\$ 120,000	\$ 48,000	\$ 48,000	\$ 24,000	\$ 120,000	\$ 48,000	\$ 48,000	\$ 24,000	\$ 120,000
17018	5	DISTRIBUTION PLANT - REGULATORY CATEGORY : Distribution System Boundary Line Expansion (Load Transfers Elimination Project)																			
		New 4kV Polelines - Osler Bluff Road, Long Point Road, Madeline Avenue in Collingwood and 10th Line in Thornbury	\$56,690.19	\$70,000.00	\$70,000.00	\$42,000.00	\$14,000.00	\$14,000.00					\$ -				\$ -				
17019	4	DISTRIBUTION PLANT - CUSTOMER METERING CATEGORY : Wholesale Metering Capital Projects (2008 and 10)																			
		The expected upgrade/replacement work that will be required.	\$0.00	\$21,000.00	\$21,000.00								\$ -				\$ 85,000			\$ 50,000	
17040	6	DISTRIBUTION PLANT - CAPACITY CATEGORY : Distribution Substation Capital Projects																			
		Construction of new MS#9 Sub-Station in the South West Portion of Collingwood as per 2005 System optimization study results updated in 2008 for current situation.							\$1,900,000.00				\$ -				\$ -			\$ 1,500,000	
17050	4	DISTRIBUTION PLANT - CUSTOMER METERING CATEGORY : Electric Metering Capital Projects (Not part of the Provincial Smart Meter Program)																			
		Annual replacement program for resid. & comm. hydro meters	\$34,155.91	\$50,000.00	\$60,000.00				\$60,000.00				\$ 60,000				\$ 60,000			\$ 60,000	
17070	1&2	DISTRIBUTION PLANT - CUSTOMER DEMAND & RENEWAL CATEGORY : Distribution Transformer Capital Projects																			
		To accommodate any new distribution transformers required for general load growth (Add \$20,000 in 09 due to supplier inc.)	\$106,165.17	\$115,000.00	\$100,000.00			\$100,000.00	\$120,000.00			\$120,000.00	\$ 145,000				\$ 175,000			\$ 210,000	
17091	13	GENERAL PLANT - COMMUNICATIONS EQUIPMENT CATEGORY : SCADA Capital Projects																			
		New RTU's for Sub-Stations, New Data Radios and Fault Indicators for 44kV feeders	\$34,565.45	\$95,000.00	\$95,000.00				\$40,000.00				\$ 85,000				\$ 35,000			\$ 50,000	
17126	12	GENERAL PLANT - TRANSPORTATION EQUIPMENT CATEGORY : Large Vehicles & Equipment Purchases																			
		Replace Existing 1973 Forklift	\$0.00	\$60,000.00	\$50,000.00																
		Replace Existing Tr 29							\$100,000.00								\$ 30,000				
		Replace Scada Van in 2011																			
	12	Replace Existing 1992 Double Bucket Truck	\$299,693.03	\$377,013.00	\$400,000.00																
	12	Replace Existing 1996 1/2 Ton Pickup Truck (Locator)							\$50,000.00												
	12	Replace 1983 RBD and foreman service truck											\$ 265,000								
	12	Replace Supervisors trucks															\$ 70,000				
	12	Replace 1993 Double Bucket Truck																		\$ 300,000	
17170,180,190,200	1&2	DISTRIBUTION PLANT - CUSTOMER DEMAND & RENEWAL CATEGORY : Collingwood - Overhead & Underground Service Capital Projects																			
		Utility spending on any new o/h & u/g residential & general service as per conditions of service or customer request.	\$70,680.30	\$80,000.00	\$100,000.00	\$40,000.00	\$40,000.00	\$20,000.00	\$112,000.00	\$44,800.00	\$44,800.00	\$22,400.00	\$ 130,000	\$ 50,000	\$ 50,000	\$ 30,000	\$ 130,000	\$ 50,000	\$ 50,000	\$ 30,000	\$ 130,000
17401-4	1&2	DISTRIBUTION PLANT - CUSTOMER DEMAND & RENEWAL CATEGORY : Thornbury - Overhead & Underground Service Capital Projects																			
		Utility spending on any new o/h & u/g residential & general service as per conditions of service or customer request.	\$23,097.79	\$40,000.00	\$60,000.00	\$24,000.00	\$24,000.00	\$12,000.00	\$64,500.00	\$25,800.00	\$25,800.00	\$12,900.00	\$ 75,000	\$ 30,000	\$ 30,000	\$ 15,000	\$ 75,000	\$ 30,000	\$ 30,000	\$ 15,000	\$ 75,000
17301-4	1&2	DISTRIBUTION PLANT - CUSTOMER DEMAND & RENEWAL CATEGORY : Clearview - Overhead & Underground Service Capital Projects																			
		Utility spending on any new o/h & u/g residential & general service as per conditions of service or customer request.	\$18,159.36	\$38,000.00	\$38,000.00	\$15,200.00	\$15,200.00	\$7,600.00	\$71,000.00	\$28,400.00	\$28,400.00	\$14,200.00	\$ 85,000	\$ 32,000	\$ 32,000	\$ 21,000	\$ 85,000	\$ 32,000	\$ 32,000	\$ 21,000	\$ 85,000
17163	11	GENERAL PLANT - COMPUTER SYSTEM CATEGORY : CIS & Accounting Enhancements - Specific for COLLUS Power																			
		Enhancements to the customer information system and general accounting system specifically for COLLUS Power. In particular requirements of changes to the electric market.	\$61,453.28	\$400,000.00	\$400,000.00				\$60,000.00				\$ 50,000				\$ 50,000			\$ 50,000	
17600	1&2	DISTRIBUTION PLANT - CUSTOMER DEMAND & RENEWAL CATEGORY : Economic Evaluations - Portion paid to developers																			
		The portion paid to developers attributed to their original contributed capital calculations.	\$75,250.00	\$110,000.00	\$120,000.00	\$48,000.00	\$48,000.00	\$24,000.00	\$100,000.00	\$40,000.00	\$40,000.00	\$20,000.00	\$ 100,000				\$ 100,000			\$ 100,000	
		GENERAL PLANT - FACILITIES CATEGORY : Operations Centre - Capital Additions																			
17130	10	Transformer racking added 09							\$90,000.00				\$ -				\$ -				
17131	10	Office Equipment 2008-10	\$101,150.34	\$105,000.00	\$85,000.00								\$ 30,000				\$ 10,000			\$ 25,000	
GROSS TOTAL Before Contributed Capital =			\$1,350,407.42	\$2,150,314.00	\$2,119,000.00				\$3,217,500.00				\$1,520,000				\$1,630,000			\$3,230,000	
N/A		NON-CATEGORY ITEM : Rechargeable Mtce Projects & Light Work Re-billed (Not included into totals-used to track utility spending on this non-capital item)																			
		Small Mtce Projects and other work recorded to track spending	\$40,000.00	\$60,000.00	\$60,000.00				\$60,000.00				\$60,000				\$60,000			\$60,000	
18000	7	Rechargeable Capital Work (Used to track utility spending on this item that contributed capital nets against)																			
		Large Capital Work Projects net impact of \$0 to capital	\$87,500.00	\$100,000.00	\$100,000.00				\$100,000.00				\$100,000				\$100,000			\$100,000	
18000	7	DISTRIBUTION PLANT - CUSTOMER DEMAND & RENEWAL CATEGORY : Contributed Capital (customer portion of utility spending on capital projects listed above)																			
		Contributions from developers and others for capital work done.	-\$297,500.00	-\$350,000.00	-\$350,000.00				-\$300,000.00				-\$300,000				-\$300,000			-\$300,000	
(See Schedule B-2 Line 19) NET CAPITAL SPENDING REQUIREMENT (Net of Contributed Capital) =			\$1,140,407.42	\$1,900,314.00	\$1,869,000.00				\$3,017,500.00				\$1,320,000				\$1,430,000			\$3,030,000	

COLLUS POWER CORP

CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.: 17011CATEGORY: CapitalITEM / PROJECT: Parkside Avenue - 4 kV line rebuild project

DESCRIPTION: This project consisted of a total rebuild of poles, primary, secondary and transformer replacement.
The project is over budget due to harsh winter conditions and required non-budgeted rock excavation.

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Utility Labour:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Utility Equipment:	\$0.00	\$0.00	\$0.00		
Other Ex: (Misc, overhead/burden etc.)	\$0.00	\$0.00	\$0.00		
Outside Contracted:	\$40,000.00	\$46,651.00	\$0.00	\$0.00	\$0.00
Materials Expense:	\$80,000.00	\$85,650.00	\$0.00		
TOTALS	\$120,000.00	\$132,301.00	\$0.00	\$0.00	\$0.00

SUPPLEMENTARY

DATA: The former plants age was approximately 50 years old and there was a replacement of 30 poles.

COLLUS POWER CORP

CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.: 17012CATEGORY: CapitalITEM / PROJECT: First Steet Relocation Project

DESCRIPTION: This project called for the re-location of the poles and 3 phase conductor for road widening of First St.
This called for the re-location to Second St. with the upgrade of 24 poles, 500 meters of 3 phase
conductor, transformers, and secondary conductor.

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Utility Labour:	\$40,000.00	\$35,000.00	\$0.00		
Utility Equipment:	\$12,000.00	\$9,000.00	\$0.00		
Other Ex: (Misc, overhead/burden etc.)	\$12,000.00	\$10,000.00	\$0.00		
Outside Contracted:	\$10,000.00	\$21,000.00	\$0.00		
Materials Expense:	\$86,000.00	\$115,000.00	\$0.00	\$0.00	\$0.00
TOTALS	\$160,000.00	\$190,000.00	\$0.00	\$0.00	\$0.00

SUPPLEMENTARY DATA: Creemore project was not going to be done so the request from the Town of Collingwood to complete
additional portions for consistency was granted. Therefore cost in excess of budget.

COLLUS POWER CORP

CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.: 17013CATEGORY: CapitalITEM / PROJECT: Georgian Trail & Back Lot Project - New Line InstallationDESCRIPTION: This project was for municipality's road re-location of First St. It consisted of the upgrade of 29 poles, 1100 metres of 3 phase and 1 phase conductor, transformers and secondary.

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Utility Labour:	\$20,000.00	\$28,000.00	\$0.00		
Utility Equipment:	\$5,000.00	\$8,000.00	\$0.00		
Other Ex: (Misc, overhead/burden etc.)	\$6,000.00	\$9,000.00	\$0.00		
Outside Contracted:	\$32,000.00	\$38,000.00	\$0.00		
Materials Expense:	\$77,000.00	\$84,000.00	\$0.00		
TOTALS	\$140,000.00	\$167,000.00	\$0.00	\$0.00	\$0.00

SUPPLEMENTARY DATA: Expect work to be done in the middle or by late 2008.

Note: Work done in poor weather conditions and busy traffic season. Took longer than expected and there was not any of the former plant usable therefore cost escalated.

COLLUS POWER CORP

CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.: 17014CATEGORY: CapitalITEM / PROJECT: Sixth Street High to 6th for new Sub. + 2nd Pine to BirchDESCRIPTION: \$180,000.00 is for the construction of a 44 KV line on Sixth St. from High St. to Stewart Rd. to feed the new M.S.#9 sub station.\$150,000.00 is to complete the rebuild of 2nd St. with new poles and 3 phase primary to allow for a tie between sub stations M.S.#1, M.S.#4 and M.S.#2.

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Utility Labour:	\$0.00	\$0.00	\$100,000.00	\$0.00	\$0.00
Utility Equipment:	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00
Other Ex: (Misc, overhead/burden etc.)	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00
Outside Contracted:	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00
Materials Expense:	\$0.00	\$0.00	\$120,000.00	\$0.00	\$0.00
TOTALS	\$0.00	\$0.00	\$330,000.00	\$0.00	\$0.00

SUPPLEMENTARY DATA: The first phase of this Distribution System enhancement is planned for early 2009 upon authorization after final decision on 2009 COS rate application.Upon start up expect 6 months to complete the bulk of the installation work. Will be completed in time for initiation of new sub-station in time for the cold load beginning around December 2009.

COLLUS POWER CORP

CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.: 17015

CATEGORY: Capital

ITEM / PROJECT: _____

DESCRIPTION: _____

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Utility Labour:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Utility Equipment:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Ex: (Misc, overhead/burden etc.)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Outside Contracted:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Materials Expense:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

SUPPLEMENTARY
 DATA: _____



COLLUS POWER CORP

CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.: 17016CATEGORY: CapitalITEM / PROJECT: Annual Distribution System Upgrades after ESA InspectionDESCRIPTION: Under current ESA Reg 22/04 from our initial Audit in 2006 we now have to perform specific annual inspections and reports of our distribution system and immediately complete any required work.

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Utility Labour:	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Utility Equipment:	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Other Ex: (Misc, overhead/burden etc.)	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Outside Contracted:	\$30,000.00	\$30,000.00	\$45,000.00	\$45,000.00	\$45,000.00
Materials Expense:	\$40,000.00	\$40,000.00	\$45,000.00	\$45,000.00	\$45,000.00
TOTALS	\$100,000.00	\$100,000.00	\$120,000.00	\$120,000.00	\$120,000.00

SUPPLEMENTARY DATA: Replacement of poles, transformers and other hardware requiring replacement as found during annual system audits

Work has been and will always be completed as required.

COLLUS POWER CORP

CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.: 17018CATEGORY: CapitalITEM / PROJECT: Distribution System Boundary Line Expansion (Load Transfers)DESCRIPTION: To meet regulatory obligation for removal of "Load Transfer" customers within COLLUS power service territory by Dec 1, 2008.

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Utility Labour:	\$15,000.00	\$15,000.00	\$0.00		
Utility Equipment:	\$5,000.00	\$5,000.00	\$0.00		
Other Ex: (Misc, overhead/burden etc.)	\$5,000.00	\$5,000.00	\$0.00		
Outside Contracted:	\$25,000.00	\$25,000.00	\$0.00		
Materials Expense:	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00
TOTALS	\$70,000.00	\$70,000.00	\$0.00	\$0.00	\$0.00

SUPPLEMENTARY DATA: The work in 2008 was not extensive because most of the load transfer situations only involved a small number of customers and therefore only about 20 poles and a small portion of wire and other materials required.

COLLUS POWER CORP

CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.: 17019CATEGORY: CapitalITEM / PROJECT: Wholesale MeteringDESCRIPTION: Changes required to meet regulatory compliance of the boundary metering points in territory.

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Utility Labour:					
Utility Equipment:					
Other Ex: (Misc, overhead/burden etc.)					
Outside Contracted:					
Materials Expense:	\$21,000.00	\$21,000.00	\$0.00	\$0.00	\$85,000.00
TOTALS	\$21,000.00	\$21,000.00	\$0.00	\$0.00	\$85,000.00

SUPPLEMENTARY DATA: No changes required on our existing equipment after 2008 until 2011.

COLLUS POWER CORP

CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.: 17020CATEGORY: CapitalITEM / PROJECT: Peel Street pole line rebuildDESCRIPTION: Pole line rebuild on Peel St. from Ontario St. to Hume St. of 15 poles, 3 phase and 1 phase conductors transformers and secondary.

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Utility Labour:				\$60,000.00	
Utility Equipment:				\$30,000.00	
Other Ex: (Misc, overhead/burden etc.)				\$20,000.00	
Outside Contracted:				\$20,000.00	
Materials Expense:	\$0.00	\$0.00	\$0.00	\$70,000.00	\$0.00
TOTALS	\$0.00	\$0.00	\$0.00	\$200,000.00	\$0.00

SUPPLEMENTARY DATA: To be completed first part of 2010.

COLLUS POWER CORP

CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.: 17021CATEGORY: CapitalITEM / PROJECT: Saint Paul Street rebuildDESCRIPTION: Pole line rebuild of Ste. Paul St. from Ontario St. to Hume St. of 12 poles, 3 phase conductor, transformers and secondary.

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Utility Labour:				\$55,000.00	
Utility Equipment:				\$25,000.00	
Other Ex: (Misc, overhead/burden etc.)				\$20,000.00	
Outside Contracted:				\$18,000.00	
Materials Expense:	\$0.00	\$0.00	\$0.00	\$57,000.00	\$0.00
TOTALS	\$0.00	\$0.00	\$0.00	\$175,000.00	\$0.00

SUPPLEMENTARY DATA: The current plant is very antiquated, approximately 35 years old. Will be completed in the last part of 2010

COLLUS POWER CORP

CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.: 17022CATEGORY: CapitalITEM / PROJECT: Creemore sub stationDESCRIPTION: This project is the design, land acquisition, and line construction for the new Creemore sub station.

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Utility Labour:					\$40,000.00
Utility Equipment:					\$25,000.00
Other Ex: (Misc, overhead/burden etc.)					\$15,000.00
Outside Contracted:				\$0.00	\$185,000.00
Materials Expense:	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00
TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$305,000.00

SUPPLEMENTARY DATA: This project is being delayed during a critically important period of time. If the growth exceeds the conservative estimates there may be a need to move the project ahead in the calendar.
This work will be completed in early 2011 and then the new line construction can begin in preparation for deployment of new substation.

COLLUS POWER CORP

CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.: 17023CATEGORY: CapitalITEM / PROJECT: Feeder construction from M.S.#9DESCRIPTION: Pole line upgrade from M.S.#9 east along 6th St. to Oak St. with upgrade of 25 poles, installation of 3 phase conductor, transformers and secondary.

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Utility Labour:					\$80,000.00
Utility Equipment:					\$40,000.00
Other Ex: (Misc, overhead/burden etc.)					\$27,000.00
Outside Contracted:					\$45,000.00
Materials Expense:	\$0.00	\$0.00	\$0.00	\$0.00	\$108,000.00
TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$300,000.00

SUPPLEMENTARY DATA: This will allow us to tie M.S.#9 to feeders from M.S.#4 and MS #5

COLLUS POWER CORP

CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.: 17040CATEGORY: CapitalITEM / PROJECT: Construction of a new M.S.#9 sub station on Sixth St. in Collingwood

DESCRIPTION: This project will cover the cost of a new substation on the corner of 6th St. and Stewart Road
to provide system reliability for the south/west area that has experienced growth and will continue to
grow. This increased capacity to this area will provide security in mtce and in-climate weather situations.

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Utility Labour:					
Utility Equipment:					
Other Ex: (Misc, overhead/burden etc.)				\$0.00	\$0.00
Outside Contracted:	\$0.00	\$0.00	\$1,900,000.00		
Materials Expense:		\$0.00			
TOTALS	\$0.00	\$0.00	\$1,900,000.00	\$0.00	\$0.00

SUPPLEMENTARY DATA: This work is necessary (as indicated in our system optimization study) to provide security of system
and ensure system reliability.

COLLUS POWER CORP

CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.: 17050CATEGORY: CapitalITEM / PROJECT: Residential Electric Revenue MeteringDESCRIPTION: Annual replacement program for residential & commercial hydro meters

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Utility Labour:	\$8,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Utility Equipment:	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
Other Ex: (Misc, overhead/burden etc.)	\$3,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
Outside Contracted:		\$0.00			
Materials Expense:	\$46,000.00	\$40,000.00	\$50,000.00	\$50,000.00	\$50,000.00
TOTALS	\$60,000.00	\$50,000.00	\$60,000.00	\$60,000.00	\$60,000.00

SUPPLEMENTARY DATA: Note: That this item doesn't involve any Smart Meter items. This work will be done over the course of the year and applied to any metering renewal or upgrade that comes about, while Smart Meters are installed.

COLLUS POWER CORP

CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.: 17055CATEGORY: CapitalITEM / PROJECT: Smart Meter CapitalDESCRIPTION: Purchase of A-Base adapters in preparation for Smart Meter installation at a later date.

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Utility Labour:					
Utility Equipment:					
Other Ex: (Misc, overhead/burden etc.)					
Outside Contracted:					
Materials Expense:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

SUPPLEMENTARY DATA: Treated as Work in Progress spending as the actual work and use of the meters in an intelligent capacity will not occur until a later date.

COLLUS POWER CORP

CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.: 17070CATEGORY: CapitalITEM / PROJECT: Distribution Transformers New LocationsDESCRIPTION: To accommodate any new distribution transformers required for general load growth and required asset replacement.Ongoing throughout each year.

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Utility Labour:	\$15,000.00	\$18,000.00	\$12,000.00	\$18,000.00	\$25,000.00
Utility Equipment:	\$5,000.00	\$7,500.00	\$5,000.00	\$7,500.00	\$10,000.00
Other Ex: (Misc, overhead/burden etc.)	\$5,000.00	\$6,000.00	\$4,000.00	\$6,000.00	\$7,500.00
Outside Contracted:					
Materials Expense:	\$75,000.00	\$83,500.00	\$99,000.00	\$113,500.00	\$132,500.00
TOTALS	\$100,000.00	\$115,000.00	\$120,000.00	\$145,000.00	\$175,000.00

SUPPLEMENTARY DATA: For new and replacement investment in distribution transformers as required in our service territory.
The 2008 budget amount was based on replacement value for a number of transformers that will arrive in the 1st Quarter of 2008 also note Transformers have increased in cost by approx 40% over the previous couple of years (copper and oil values). Expected to be lower in 2009 thru 2011.

COLLUS POWER CORP

CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.: 17091CATEGORY: CapitalITEM / PROJECT: SCADA Projects

DESCRIPTION: New RTU's for MS#6, MS#3 and the proposed new station (Hardware Purchase only for new station only in 2009). New fault indicators for the 3 44Kv Feeders

Data radio hardware

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Utility Labour:					
Utility Equipment:					
Other Ex: (Misc, overhead/burden etc.)					
Outside Contracted:					
Materials Expense:	\$95,000.00	\$95,000.00	\$40,000.00	\$85,000.00	\$35,000.00
TOTALS	\$95,000.00	\$95,000.00	\$40,000.00	\$85,000.00	\$35,000.00

SUPPLEMENTARY DATA: 2008 RTU for MS#6 and Thornbury MS#1 & MS#2

2009 RTU for MS#3 Collingwood

COLLUS POWER CORP

CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.: 17126CATEGORY: CapitalITEM / PROJECT: Large Equipment and VehiclesDESCRIPTION: Replacement or New Large Vehicles Purchases

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Utility Labour:					
Utility Equipment:					
Other Ex: (Misc, overhead/burden etc.)					
Outside Contracted:					
Materials Expense:	\$450,000.00	\$437,013.00	\$150,000.00	\$265,000.00	\$100,000.00
TOTALS	\$450,000.00	\$437,013.00	\$150,000.00	\$265,000.00	\$100,000.00

SUPPLEMENTARY DATA: 2008- Replace 1992 Double Bucket Truck & 1972 Forklift with new 3 stage unit.

2009 - Replace 1996 pickup truck and replace 1991 single bucket truck (#29)

2010 - Replace RBD (1983 boom + 1994 chassis - unit #13) and SCADA van

2011 - Replace Supervisors trucks

COLLUS POWER CORP

CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.:

17170,180,190,200

CATEGORY: Capital

ITEM / PROJECT:

U/G & O/H Residential & General Services - Collingwood

DESCRIPTION:

Utility installation cost for new services and replacement in Collingwood as per our Conditions of Service

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Utility Labour:	\$20,000.00	\$18,000.00	\$25,000.00	\$25,000.00	\$25,000.00
Utility Equipment:	\$8,000.00	\$8,000.00	\$7,000.00	\$8,000.00	\$8,000.00
Other Ex: (Misc, overhead/burden etc.)	\$6,000.00	\$6,000.00	\$8,000.00	\$8,000.00	\$8,000.00
Outside Contracted:	\$20,000.00	\$8,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Materials Expense:	\$46,000.00	\$40,000.00	\$52,000.00	\$69,000.00	\$69,000.00
TOTALS	\$100,000.00	\$80,000.00	\$112,000.00	\$130,000.00	\$130,000.00

SUPPLEMENTARY
DATA:The budget is set based on expectations using historic data and current growth pressures.Historically spending levels are used and Work will be done during the applicable calendar year.

COLLUS POWER CORP

CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.: 17301CATEGORY: CapitalITEM / PROJECT: U/G & O/H Residential & General Services - Clearview Service TerritoryDESCRIPTION: Utility portion of any new services in Clearview as per our Conditions of Service

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Utility Labour:	\$8,000.00	\$8,000.00	\$15,000.00	\$17,500.00	\$17,500.00
Utility Equipment:	\$4,000.00	\$4,000.00	\$7,500.00	\$9,000.00	\$9,000.00
Other Ex: (Misc, overhead/burden etc.)	\$6,000.00	\$3,000.00	\$5,000.00	\$6,000.00	\$6,000.00
Outside Contracted:	\$5,000.00	\$5,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Materials Expense:	\$15,000.00	\$18,000.00	\$33,500.00	\$42,500.00	\$42,500.00
TOTALS	\$38,000.00	\$38,000.00	\$71,000.00	\$85,000.00	\$85,000.00

SUPPLEMENTARY The budget is set based on expectations using historic data and current growth pressures.DATA: Work will be done during the applicable calendar year.

COLLUS POWER CORP

CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.: 17401CATEGORY: CapitalITEM / PROJECT: U/G & O/H Residential & General Services - Thornbury Service TerritoryDESCRIPTION: Utility portion of any new services in Thornbury as per our Conditions of Service

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Utility Labour:	\$7,500.00	\$7,500.00	\$10,000.00	\$10,000.00	\$12,000.00
Utility Equipment:	\$3,500.00	\$3,500.00	\$6,000.00	\$8,000.00	\$8,000.00
Other Ex: (Misc, overhead/burden etc.)	\$5,000.00	\$5,000.00	\$3,000.00	\$3,000.00	\$4,000.00
Outside Contracted:	\$10,000.00		\$10,000.00	\$10,000.00	\$10,000.00
Materials Expense:	\$34,000.00	\$24,000.00	\$35,500.00	\$44,000.00	\$41,000.00
TOTALS	\$60,000.00	\$40,000.00	\$64,500.00	\$75,000.00	\$75,000.00

SUPPLEMENTARY DATA: The budget is set based on expectations using historic data and current growth pressures.Work performed throughout the calendar year.

COLLUS POWER CORP

CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.: 17600CATEGORY: CapitalITEM / PROJECT: Economic EvaluationsDESCRIPTION: The amount that is paid back to the developer based on the economic evaluation calculation for their original contributed capital investment into a particular capital project.

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Utility Labour:					
Utility Equipment:					
Other Ex: (Misc, overhead/burden etc.)					
Outside Contracted:					
Materials Expense:	\$120,000.00	\$110,000.00	\$100,000.00	\$100,000.00	\$100,000.00
TOTALS	\$120,000.00	\$110,000.00	\$100,000.00	\$100,000.00	\$100,000.00

SUPPLEMENTARY DATA: The OEB has a requirement for the return of the net benefit from distribution service rates when a development is undertaken and requires a system extension.

This estimated amount is what is expected to be return based on the economic evaluation process.

COLLUS POWER CORP

CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.: 17163CATEGORY: CapitalITEM / PROJECT: Customer Information System & Accounting SystemDESCRIPTION: Enhancements to the Customer Information System and General Accounting reporting specifically attributed to COLLUS Power

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Utility Labour:					
Utility Equipment:					
Other Ex: (Misc, overhead/burden etc.)					
Outside Contracted:					
Materials Expense:	\$400,000.00	\$400,000.00	\$60,000.00	\$50,000.00	\$50,000.00
TOTALS	\$400,000.00	\$400,000.00	\$60,000.00	\$50,000.00	\$50,000.00

SUPPLEMENTARY DATA: This amount reflects the implementation of new CIS in 2008 for new Time of use market rules and Upgrading the Accounting System to Version 9 software. The 2008 CIS upgrade is a major change and is expected to require initial training and is set for budget purposes at \$50,000. The accounting portion of the work will include some reporting refinements to develop the Project Accounting reports.

COLLUS POWER CORP

CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.: 17130

CATEGORY: Capital

ITEM / PROJECT: Operations Center

DESCRIPTION: Enhancements to the Operations Center at 43 Stewart Road specifically attributed to COLLUS Power

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Office Furnishings (For additions)	\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$10,000.00
Outdoor Pallet Racking/Quonset Hut	\$0.00		\$90,000.00	\$30,000.00	\$0.00
Meeting Room & Window Coverings	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00
Other		\$20,000.00			
	\$0.00		\$0.00	\$0.00	\$0.00
TOTALS	\$85,000.00	\$105,000.00	\$90,000.00	\$30,000.00	\$10,000.00

SUPPLEMENTARY DATA: COLLUS Power Corp will need to provide various articles of equipment to furnish the additional office space that is going to be utilized. In 2009 racking will be put in place over a 2 year period to provide storage area for transformers.

2007 = is way out of wack need help from Tim

COLLUS POWER CORP

CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.: *****

CATEGORY: Capital

ITEM / PROJECT: *Street Light Work Re-Billed*DESCRIPTION: *Municipal Street lights*

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Utility Labour:	\$28,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
Utility Equipment:	\$5,200.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Other Ex: (Misc, overhead/burden etc.)	\$12,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Outside Contracted:					
Materials Expense:	\$14,800.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
TOTALS	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00

SUPPLEMENTARY DATA: *This account is not included in any capital totalling as it is only provided for tracking purposes. As noted it is a re-billed or charged out account and does not impact the overall totals.*

COLLUS POWER CORP

CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.: *****

CATEGORY: Capital

ITEM / PROJECT: RWIP

DESCRIPTION:

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Utility Labour:	\$40,000.00	\$20,000.00	\$40,000.00	\$40,000.00	\$40,000.00
Utility Equipment:	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00
Other Ex: (Misc, overhead/burden etc.)	\$15,000.00	\$10,000.00	\$15,000.00	\$15,000.00	\$15,000.00
Outside Contracted:	\$7,000.00	\$22,000.00	\$7,000.00	\$7,000.00	\$7,000.00
Materials Expense:	\$30,000.00	\$40,000.00	\$30,000.00	\$30,000.00	\$30,000.00
TOTALS	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00

SUPPLEMENTARY DATA: *This account is not included in any capital totalling as it is only provided for tracking purposes. As noted it is a re-billed or charged out account and does not impact the overall totals.*

COLLUS POWER CORP

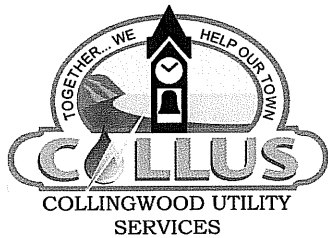
CAPITAL PROJECT SPECIFICATION WORKSHEET

G/L No.: 18000CATEGORY: CapitalITEM / PROJECT: Contributed Capital

DESCRIPTION: Some of the spending on capital enhancements may require a contribution from either a customer or developer. Accounting policy requires separate accounting rather than netting of the cost of the project. This is the estimated contribution for the various periods.

EXPENSE	2008 (Budgeted)	2008 (Forecasted)	2009 (Budget)	2010 (Projected)	2011 (Projected)
Utility Labour:					
Utility Equipment:					
Burdens(Labour & Other & Equip. net)					
Outside Contracted:					
Other: (Eg. Materials)					
TOTALS	-\$350,000.00	-\$350,000.00	-\$300,000.00	-\$300,000.00	-\$300,000.00

SUPPLEMENTARY DATA: There are some increases in capital account spending compared to budget and part of these are offset by the increased amount of investment paid for by developers in our area.



COLLUS Power Corp
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Collingwood ON L9Y 3Z5
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Operations Department Fax: (705) 445-0791
Finance Department Fax: (705) 445-8267
www.collus.com

Safety Standards and When Safety Standards Met Process- Section 4 & 5 - O.Reg 22/04

Purpose: To meet the requirements of Section 4 & 5 of Ontario Regulation 22/04.

System Inspection and Maintenance

Collus Power Corp. shall ensure that all inspection and maintenance activities are performed under the Occupational Health and Safety Act. Only authorized competent workers shall carry out inspection and maintenance activities and shall follow all pertinent Electrical Utility Safety Rules.

Ancillary Equipment - SCADA

All Collus Power Corp. SCADA remote terminal unit (RTU) locations shall be inspected on annual basis to ensure that the installation meets the requirements of Section 4, Subsections 3(1) – 3(8) of O.Reg 22/04.

An RTU Maintenance/ Trouble Call Repair Log shall be completed by authorized Collus Personnel. Records are to be filed and maintained as per O. Reg. 22/04.

Distribution System, Stations

In accordance with Section 4, Subsections 4(4), 4(5), 4(6) of Ontario Regulation 22/04, Collus Power Corp. shall use the Ontario Energy Board, Distribution System Code, Appendix C, Minimum Inspection Requirements, dated October 30, 2006, as the process for inspection of it's distribution system and stations.

Inspection cycles for stations and the distribution system shall follow the schedule as specified in the Ontario Energy Board, Distribution System Code, Appendix C, Table C-1.

In accordance with the OEB Distribution System Code schedule, Collus Power Corp. shall inspect all distribution stations in it's service area to a minimum of once a year.

Collus Power Corp. shall perform annual oil analysis on all distribution station power transformers. Station maintenance shall be performed on a minimum of two stations annually.

Records of inspection shall be reviewed and priority of follow up scheduling of maintenance and/or corrective action activities will be directed by the Hydro Superintendent or designate based on the criticality of inspection findings.

Annual vegetation inspection and line clearing operations shall be performed as directed by the Hydro Superintendent or designate based on the inspection findings. Other activities such as pole testing, infrared thermography and insulator washing shall be carried out when necessary.

Safety Standards

Collus Power Corp. is a member of the Utilities Standards Forum and as such has been issued "Certificate(s) of Approval" from ESA for its Standard Design Drawings and Standard Design Specifications which meet or exceed the requirements of CSA C22.3 No.7-94 (Reaffirmed 2005) and CSA C22.3 No. 7-01.

Revisions to standard designs are carried out and administered by the USF Group Technical Committee and Board Executive. Distribution of revised Certificates of Approval, Standard Design drawings and Standard Design Specifications are supplied to Collus Power Corp. through this process.

Records of Inspection/ Maintenance Activity Logs/ Review

All records of inspection, and maintenance activity logs shall be maintained by Collus Power Corp.'s Hydro Superintendent or designate. Records shall be retained and made available to the OEB and ESA as per the requirements of the Distribution System Code and O.Reg 22/04.

Maintenance activities shall be reviewed quarterly by Collus Power Management to ensure outstanding items have been completed.

Reviewed and Approved By:

A handwritten signature in black ink, appearing to read 'Larry Irwin', is written over a solid horizontal line.

Larry Irwin
Director of Operations and IT Services

Prepared By: Jeff Hansen, C.E.T.
Rev 1.2
Revised: June 30, 2007

APPENDIX C - MINIMUM INSPECTION REQUIREMENTS

TABLE C-1
Electric Utility System Inspection Cycles
(Maximum Intervals in Years)

Major or Substantial Distribution Facility*	Patrol	Patrol
Distribution Transformers	Urban	Rural
Overhead	3	6
Submersible	3	6
Vault	3	6
Pad Mounted	3	6

Stations (see note below)	Outdoor Open	Outdoor Enclosed	Indoor Enclosed	Outdoor Open	Outdoor Enclosed	Indoor Enclosed
Transformer Station	1 month	1	1	6 month	1	1
Distribution Station	1 month	1	1	6 month	1	1
Customer Specific Substation	1	3	3	1	3	3
Lines and Associated Equipment						
Regulators		3			6	
Switching and Protective Devices		3			6	
Capacitors		3			6	
Conductors and Cables						
Overhead		3			6	
Underground		3			6	
Submarine		3			6	
Vegetation (see note below)		3			6	
Poles		3			6	
Civil Infrastructure		3			6	

Collus Power SCADA Department
RTU - Maintenance Inspection/ Trouble Call Repair Log

RTU Type: _____

Date: _____

Location: _____

Station: ☐

Cabinet: ☐

Maintenance: ☐

Activity	Completed/ Pass	N/A	Follow Up Required
Visual inspection of RTU cabinet	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Visual inspection of RTU rack	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Inspection of cabling/ grounding	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Visual inspection of antenna	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Air clean RTU	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Clean rack or cabinet	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Replace ant traps in cabinet	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Test UPS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Test heater/ thermostat	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lubricate lock and hinges	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Radio RSSI (-50 to -80 dBm)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Radio SNR (>24 dB)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Follow Up Notes:

Trouble Call: ☐

Repair Notes:

Performed by: _____

Substation Inspection Form

Substation		Date of Inspection	
File Number		Ambient Temp.	°C
Location			

Substation Visual Inspection

Mechanical Inspections						
Description of Inspection	Status		Comments			
	OK/ FAIR/ POOR/ NA					
Tower Structure						
Insulators (Visual) Condition						
Fuses (Visual) Condition						
Metal Enclosed Switchgear Structure						
Identification Signs						
Warning Signs						
Yard Debris						
Weed Control						
Ground Connections on Tower						
Ground Connections on Metal Encl. Swgr.						
Ground Connections on Fence						
Ground Connections on Gates						
Ground Connections on Arresters						
Ground Connections on Transformer(s)						
Ground Grid & Rods Intact						
Gradient Mat						
Fence Assembly						
Barbed Wire						
Crushed Stone Depth						
Feeder Information						
	Feeder 1	Feeder 2	Feeder 3	Feeder 4	Feeder 5	Feeder 6
Counter Reading						
Load Readings						
	Phase A		Phase B		Phase C	
Feeder 1						
Feeder 2						
Feeder 3						
Feeder 4						
Feeder 5						
Feeder 6						
Bus Voltage						

Table 1 (UPDATED for COLLUS Power Response to OEB IR 3.4) Sch. OEB IR 3.4 - 1

Distribution Plant Capital 2006-2009 Total By Type

ASSET TYPE (Category) (Category # indicated on App. B)	2006 <u>(\$000)</u>	2007 <u>(\$000)</u>	2008 <u>(\$000)</u>	2009 <u>(\$000)</u>	2010 <u>(\$000)</u>	2011 <u>(\$000)</u>	2012 <u>(\$000)</u>
Customer Demand & Renewal (Categories 1 & 2)	323	743	808	797.5	910	1170	1245
Security & Reliability (Cat. 3)	119	109	100	120	120	120	0
Capacity		0	0	0			
Customer Metering (Cat. 4)	75	35	81	60	60	145	0
Required Regulatory (Cat. 5)	320	282	100	0	0	0	60
Distribution Stations (Cat. 6)	52	1,075	0	1,900	0	0	1,500
DP – Capital Contribution(Cat. 7)	<u>-354</u>	<u>-481</u>	<u>-250</u>	<u>-200</u>	<u>-200</u>	<u>-200</u>	<u>-200</u>
Sub-Total (Distribution Plant)	535	1,763	839	2,677.5	890	1,235	2,605
Facilities	0	0	85	90	30	10	25
CIS Software System	15	5	400	60	50	50	50
Transportation	36	47	450	150	265	100	300
Communication	29	65	95	40	85	35	50
Sub-Total (General Plant)	80	117	1,030	340	430	195	425
TOTAL YEARLY CAPITAL SPENDING	615	1,880	1,869	3,017.5	1,320	1,430	3,030

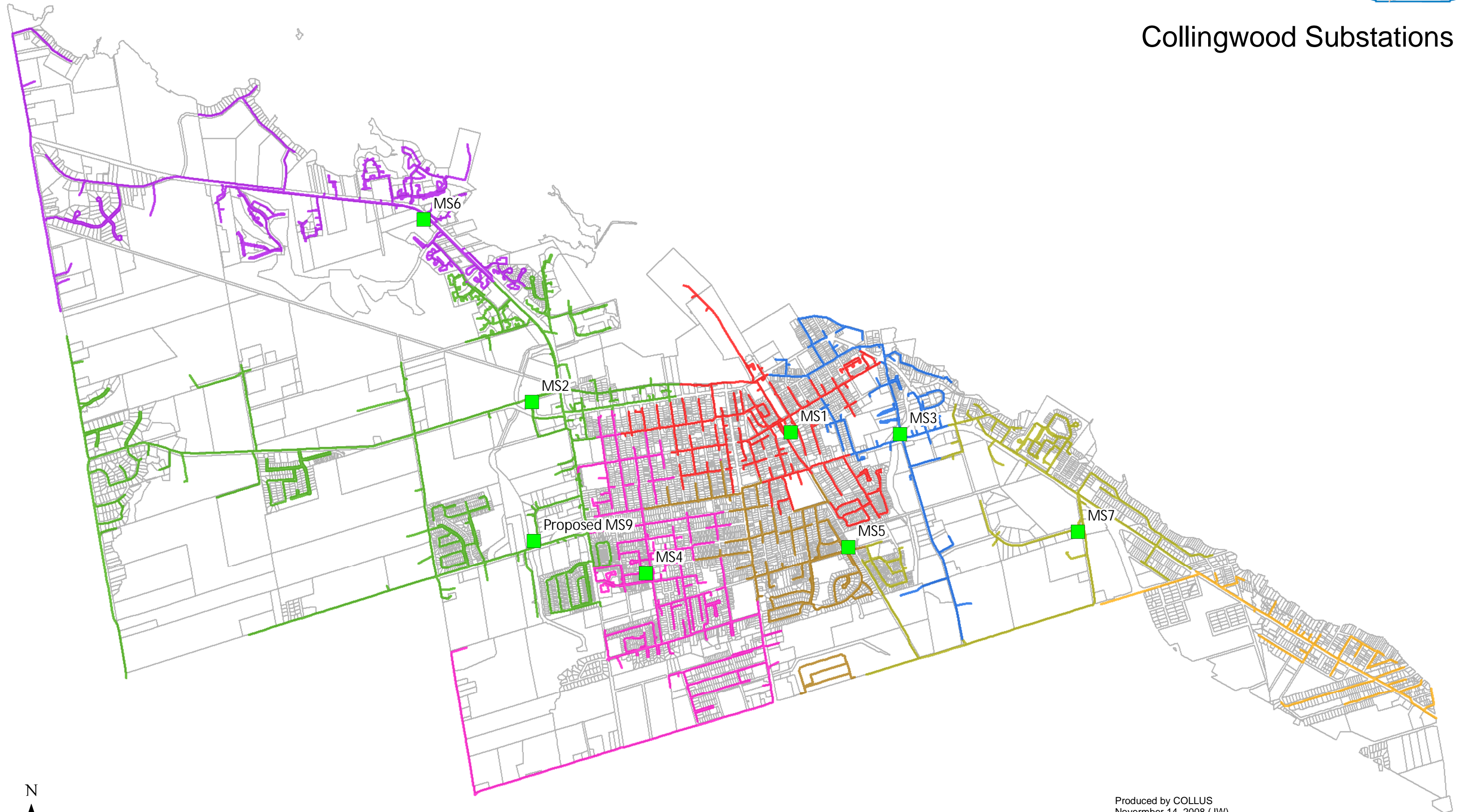
COLLUS Power Response to OEB IR 3.5

(Schedule. OEB IR # 3.5 - 1)

Unit	Vendor	Body Style	Chassis	Unit Cost	Delivery Date	Elevator Warrantee
1	Lift-All	Fiberglass	International	\$275,000.00	Feb-09	5 yr complete
2	Posi Plus Technologies	Protek Fiberglass	2008 - Freightliner	\$295,140.68	Sep-08	1 yr complete - possible 2yr offered by sales rep
3	Posi Plus Technologies	Protek Fiberglass	2008 - Freightliner	\$298,140.68	Sep-08	1 yr complete - possible 2yr offered by sales rep
4	Posi Plus Technologies	Protek Fiberglass	2009 -Freightliner	\$314,500.00	Jun-09	1 yr complete - possible 2yr offered by sales rep
5	Altec (13ft Elevator)	Protek Fiberglass	Freightliner	\$317,161.00	May-09	90 day complete - 1 yr less travel
6	Altec (16ft Elevator)	Protek Fiberglass	Freightliner	\$318,661.00	May-09	90 day complete - 1 yr less travel
7	Posi Plus Technologies	Protek Fiberglass	2009 -International	\$318,826.84	Jun-09	1 yr complete - possible 2yr offered by sales rep

Notes: Unit # 2. unit cost is based on the limited time \$3000. incentive offered by sales rep
\$400,000.00 in 2008 Budget

Collingwood Substations



0 0.45 0.9 1.8 Kilometers

Produced by COLLUS
November 14, 2008 (JW)

The information contained herein is believed to be correct, however, the COLLUS assumes no liability for negligence, inaccuracies or omissions. Drawing Not to Scale. Drawing is not a legal survey.

From: Bob Hendry [mailto:bob@hvengineering.net]
Sent: Friday, November 14, 2008 4:00 PM
To: Ray Powell
Cc: AlexT@AllianceHomesInc.com; jim.stewart@stantec.com
Subject: Proposed Creemore Subdivision

Ray,

Further to our recent telephone conversation before your trip, we are enclosing a draft plan of the Creemore subdivision that we discussed.

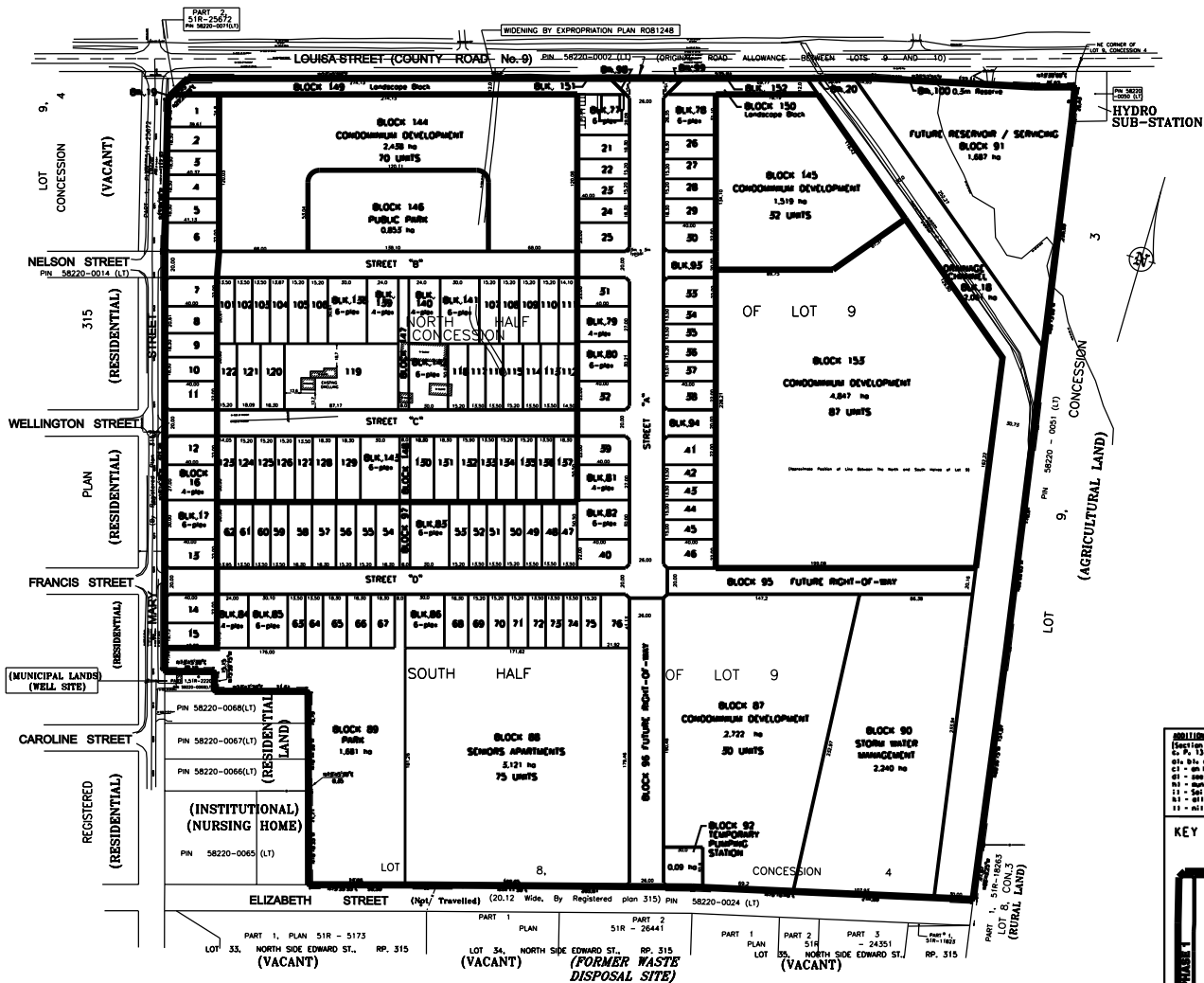
The proposed subdivision consists of approximately 108 single family units, 96 4-plex & 6-plexes, 219 condominium units and 75 senior's apartment units for a total of 498 residential units total.

Assuming a 4kw average diversified demand for the 498 units, a total load of 2,000kW could result from this development.

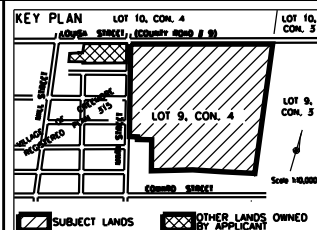
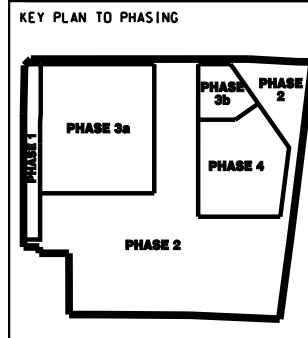
If, as we discussed, there may be a supply problem for this site, we would appreciate receiving the details of the cost and timing of the remedy so our client can accommodate these charges in his planning.

If you have any questions or comments regarding the foregoing, please contact us.

Bob Hendry
H V Engineering



ADDITIONAL INFORMATION
 (Section 31(1) of the Planning Act, R.S.O. 1990,
 G.S. 13 as amended to April 1, 1991)
 a) b) c) d) e) f) g) h) i) j) k) l) m) n) o) p) q) r) s) t) u) v) w) x) y) z) aa) ab) ac) ad) ae) af) ag) ah) ai) aj) ak) al) am) an) ao) ap) aq) ar) as) at) au) av) aw) ax) ay) az) ba) bb) bc) bd) be) bf) bg) bh) bi) bj) bk) bl) bm) bn) bo) bp) bq) br) bs) bt) bu) bv) bw) bx) by) bz) ca) cb) cc) cd) ce) cf) cg) ch) ci) cj) ck) cl) cm) cn) co) cp) cq) cr) cs) ct) cu) cv) cw) cx) cy) cz) da) db) dc) dd) de) df) dg) dh) di) dj) dk) dl) dm) dn) do) dp) dq) dr) ds) dt) du) dv) dw) dx) dy) dz) ea) eb) ec) ed) ee) ef) eg) eh) ei) ej) ek) el) em) en) eo) ep) eq) er) es) et) eu) ev) ew) ex) ey) ez) fa) fb) fc) fd) fe) ff) fg) fh) fi) fj) fk) fl) fm) fn) fo) fp) fq) fr) fs) ft) fu) fv) fw) fx) fy) fz) ga) gb) gc) gd) ge) gf) gg) gh) gi) gj) gk) gl) gm) gn) go) gp) gq) gr) gs) gt) gu) gv) gw) gx) gy) gz) ha) hb) hc) hd) he) hf) hg) hh) hi) hj) hk) hl) hm) hn) ho) hp) hq) hr) hs) ht) hu) hv) hw) hx) hy) hz) ia) ib) ic) id) ie) if) ig) ih) ii) ij) ik) il) im) in) io) ip) iq) ir) is) it) iu) iv) iw) ix) iy) iz) ja) jb) jc) jd) je) jf) jg) jh) ji) jj) jk) jl) jm) jn) jo) jp) jq) jr) js) jt) ju) jv) jw) jx) jy) jz) ka) kb) kc) kd) ke) kf) kg) kh) ki) kj) kl) km) kn) ko) kp) kq) kr) ks) kt) ku) kv) kw) kx) ky) kz) la) lb) lc) ld) le) lf) lg) lh) li) lj) lk) ll) lm) ln) lo) lp) lq) lr) ls) lt) lu) lv) lw) lx) ly) lz) ma) mb) mc) md) me) mf) mg) mh) mi) mj) mk) ml) mm) mn) mo) mp) mq) mr) ms) mt) mu) mv) mw) mx) my) mz) na) nb) nc) nd) ne) nf) ng) nh) ni) nj) nk) nl) nm) nn) no) np) nq) nr) ns) nt) nu) nv) nw) nx) ny) nz) oa) ob) oc) od) oe) of) og) oh) oi) oj) ok) ol) om) on) oo) op) oq) or) os) ot) ou) ov) ow) ox) oy) oz) pa) pb) pc) pd) pe) pf) pg) ph) pi) pj) pk) pl) pm) pn) po) pp) pq) pr) ps) pt) pu) pv) pw) px) py) pz) qa) qb) qc) qd) qe) qf) qg) qh) qi) qj) qk) ql) qm) qn) qo) qp) qq) qr) qs) qt) qu) qv) qw) qx) qy) qz) ra) rb) rc) rd) re) rf) rg) rh) ri) rj) rk) rl) rm) rn) ro) rp) rq) rr) rs) rt) ru) rv) rw) rx) ry) rz) sa) sb) sc) sd) se) sf) sg) sh) si) sj) sk) sl) sm) sn) so) sp) sq) sr) ss) st) su) sv) sw) sx) sy) sz) ta) tb) tc) td) te) tf) tg) th) ti) tj) tk) tl) tm) tn) to) tp) tq) tr) ts) tt) tu) tv) tw) tx) ty) tz) ua) ub) uc) ud) ue) uf) ug) uh) ui) uj) uk) ul) um) un) uo) up) uq) ur) us) ut) uu) uv) uw) ux) uy) uz) va) vb) vc) vd) ve) vf) vg) vh) vi) vj) vk) vl) vm) vn) vo) vp) vq) vr) vs) vt) vu) vv) vw) vx) vy) vz) wa) wb) wc) wd) we) wf) wg) wh) wi) wj) wk) wl) wm) wn) wo) wp) wq) wr) ws) wt) wu) wv) ww) wx) wy) wz) xa) xb) xc) xd) xe) xf) xg) xh) xi) xj) xk) xl) xm) xn) xo) xp) xq) xr) xs) xt) xu) xv) xw) xx) xy) xz) ya) yb) yc) yd) ye) yf) yg) yh) yi) yj) yk) yl) ym) yn) yo) yp) yq) yr) ys) yt) yu) yv) yw) yx) yy) yz) za) zb) zc) zd) ze) zf) zg) zh) zi) zj) zk) zl) zm) zn) zo) zp) zq) zr) zs) zt) zu) zv) zw) zx) zy) zz)



WESTON CONSULTING GROUP INC.

OWNER'S CERTIFICATE
 I authorize Alliance Homes Inc. to prepare and submit this plan for draft approval.
 Date: _____

SUBDIVISION'S CERTIFICATE
 I hereby certify that the boundaries of the lands being subdivided and their correct relationship to the adjacent lands are accurately and correctly shown on this plan.
 Date: _____

DEVELOPMENT STATISTICS:	UNITS	AREA
PHASE 1		
Residential - Single Family (Lots 1-15):	15	1,226 ha
Residential - 4-plex, 6-plex (Blocks 16-17):	40	0,228 ha
0.5m Reserve (Block 18)		0,001 ha
Public Road		0,244 ha
TOTAL	25	1,699 ha
PHASE 2		
Residential - Single Family (Lots 21-73):	56	3,988 ha
Residential - 4-plex, 6-plex (Blocks 77-86):	54	2,722 ha
Residential Condominium (Block 87):	30	3,171 ha
Storm Water Management (Block 90):		2,240 ha
Future Reservoir / Servicing (Block 91):		1,687 ha
Temporary Pumping Station (Block 92):		0,050 ha
Future Access (Blocks 93-96):		1,207 ha
Trail (Blocks 97):		0,040 ha
0.5m Reserve (Blocks 20, 98-100, 101, 102):		0,078 ha
Public Road		0,578 ha
Landscape Block (Blocks 149-150):		0,578 ha
Drainage Channel (Block 161):		2,060 ha
TOTAL	215	22,442 ha
PHASE 3		
Residential - Single Family (Lots 101-157):	57	3,210 ha
Residential - 4-plex, 6-plex (Blocks 158-163):	32	0,850 ha
Residential Condominium (Block 164-165):	102	3,161 ha
Park (Block 166):		0,853 ha
Trail (Blocks 167-168):		1,100 ha
Public Road		1,100 ha
TOTAL	171	10,095 ha
PHASE 4		
Residential Condominium (Block 153):	87	4,847 ha
TOTAL	87	4,847 ha
TOTAL DRAFT PLAN OF SUBDIVISION	498	59,083 ha

DRAFT PLAN OF SUBDIVISION
 PART OF THE NORTH AND SOUTH HALVES OF LOT 9, CONCESSION 4,
 TOWNSHIP OF CLEARVIEW, COUNTY OF SIMCOE.

SCALE 1:1500

WESTON CONSULTING GROUP INC.
 2300 Highway 10, Suite 200, Mississauga, ON L4X 1L7
 Phone: (905) 276-8800 Fax: (905) 276-8837
 File Number: 378 Drawing Number:
 Date Drawn: 02 APR 07
 Drawn By: SP
 Planner: PS / C.B.
 Date Revised: 27 APR 07
 CAD File No.: 378/draft plans/378-01-07.dgn

NOTES:
 Topographic Source: Stantec Consulting Ltd.
 Original Draft Plan prepared by Martin W. Kinsley, Dec. 9, 2004.

COLLUS Power

Service Reliability Indicators

	SAIDI	SAIFI	CAIDI
2002 Actuals	0.785377	0.401966	1.953839
2003 Actuals	2.256468	0.379321	5.948703
2004 Actuals	1.384579	0.355182	3.898224
2005 Actuals	1.094507	0.584568	1.872335
2006 Actuals	1.148726	0.653055	1.759003
2007 Actuals	2.225869	4.561474	0.487971
2008 Target	1.461538	1.538462	0.950000
2009 Target	1.440000	1.520000	0.947368

All Interruptions

	Total Cust Hours Of Interruptions	Total Customer Interruptions	Average # Of Customers Served
2002 Actuals	10,306.5	5,275	13,123
2003 Actuals	30,094.5	5,059	13,337
2004 Actuals	18,863.5	4,839	13,624
2005 Actuals	8,897.3	8,129	13,906
2006 Actuals	16,315.5	9,276	14,204
2007 Actuals	32,008.0	65,594	14,380
6 year average	19,414.2	16,362	13,762
3 year average	19,073.6	27,666	14,163
2008 Target (Est)	19,000.0	20,000	13,000
2009 Target (Est)	18,000.0	19,000	12,500

Without Customer Interruptions Due To Supply

	Total Cust Hours Of Interruptions	Total Customer Interruptions	Average # Of Customers Served
2007 Actuals	26,948.0	38,858	14,380
2008 Target	N/A	N/A	N/A
2009 Target	N/A	N/A	N/A

Schedule G

Request for Standard \$1.00 Smart Meter Funding Adder

Following the submission of COLLUS Powers rate application EB-2008-0226, the Ontario Energy Board released a document G-2008-0002. "Guideline for Smart Meter Funding and Cost Recovery".

As part of the Guide, the Board established two distinct sets of distributors. "Non-Implementing Distributors" as noted in section 1.3, and "Distributors Implementing Smart Meters" in section 1.4

COLLUS Power participated in the Ministry sanctioned extension of the London RFP, and as a result is recognized as an Authorized Distributor under O. Reg 235/08:

"Amends O. Reg. 427/06, Smart Meters: Discretionary Metering Activity and Procurement Principles, to add a new category of distributors that are authorized to undertake smart meter activities. This new category is comprised of distributors that acquire their smart meters pursuant to and in compliance with a specified Request for Proposal issued by London Hydro Inc. Also amends O. Reg. 427/06 to confirm that six named distributors may continue their smart metering activities."

Included within this document is a copy of the letter from Mr. Peter Sorensen, President of PRP International Inc. who acted as the Fairness Commissioner for the London Hydro, Consortium and Add-On LDC's Smart Metering RFP. The letter is provided as evidence of COLLUS Power's participation in the London Hydro process as requested in the Board Guideline.

COLLUS Power is proceeding with deployment of SENSUS meters through purchase arrangements with KTI/Sensus as per the findings of the Fairness Commissioner. It is COLLUS Power's intent to complete full deployment of smart meters by the end of the third quarter of 2009. Together with a consortium of distributors as part of the Cornerstone Hydro Electric Concepts Association (CHEC), COLLUS is in final contract negotiations for the installation of the communication towers required to establish the Advanced Metering Infrastructure within our Territory.

In an effort to limit the impact of stranded meter costs, COLLUS has begun deploying SENSUS meters utilizing internal meter staff and shall continue to do so until such time as we begin the mass deployment phase of our project. In keeping with our ongoing efforts to control costs, COLLUS is working collectively with a consortium of distributors having issued an RFP for the selection of qualified mass deployment installation contractors. This RFP selection process is scheduled to be completed no later than the end of January, 2009 to allow for a scheduled rotation of installation crews across the various distributor territories of those participating in the collective effort.

The following chart depicts the estimated budgets for the Smart Meter plan established for COLLUS Power Corp. Service Territory.

Rate Filing	Category	2007	2008	2009	2010	2011	2012	TOTAL
Smart Meter Unit Costs	A	\$0.00	\$0.00	\$1,502,505.38	\$16,485.70	\$16,485.70	\$16,485.70	\$119.51
Smart Meter Other Unit Costs	B	\$56,700.00	\$21,000.00	\$312,551.40	\$0.00	\$0.00	\$0.00	\$30.05
Smart Meter Installation Costs Per Unit	C	\$0.00	\$0.00	\$349,294.99	\$0.00	\$0.00	\$0.00	\$26.90
Smart Meter Other Costs Per Unit	D	\$2,211.30	\$0.00	\$107,324.50	\$0.00	\$0.00	\$0.00	\$8.43
AMI Computer Hardware Costs	F	\$0.00	\$0.00	\$34,897.79	\$0.00	\$0.00	\$0.00	
AMI Computer Software Costs	G	\$0.00	\$0.00	\$18,738.30	\$0.00	\$0.00	\$0.00	
Other Computer Hardware Costs	H	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Computer Software Costs	I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Incremental AMI O&M Expenses	J	\$0.00	\$0.00	\$90,053.17	\$154,154.22	\$94,612.11	\$96,977.42	
Incremental AMI Admin Expenses	K	\$0.00	\$0.00	\$0.00	\$3,402.00	\$0.00	\$0.00	
Incremental Other O&M Expenses	L	\$0.00	\$0.00	\$0.00	\$22,680.00	\$22,680.00	\$22,680.00	
Incremental Other Admin Expenses	M	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Utility Safety & Maintenance Capital Budget	2	\$33,133.78	\$33,133.78	\$0.00	\$0.00	\$0.00	\$0.00	
TOU Billing Budget	3	\$0.00	\$0.00	\$162,798.57	\$136,882.42	\$71,931.49	\$69,424.58	
Grand Total		\$92,045.08	\$54,133.78	\$2,578,164.11	\$333,604.34	\$205,709.31	\$205,567.70	

Note: Some of the costs noted in the chart are currently “best estimates” given that final negotiations resulting from the Installation Vendor RFP have not been completed. Additionally, COLLUS Power continues to work with the staff from KTI/Sensus to establish the most cost effective system of communications for the AMI. Values provided are estimates of costs based on input from the vendor and research prepared by Util-Assist who have been contracted by COLLUS to coordinate the Smart Meter project.

In keeping with the guidelines established by the Ministry for minimum functionality adopted in O. Reg 425/06, COLLUS Power Corp. has selected not to add additional functionality beyond the base meter provided by KTI/Sensus. Additional functionality such as Remote Disconnects, Interior Home Displays, or Integrated Load Control Features are not included in the base meter product provided by Sensus, and COLLUS has not requested any of these add-on options to be included in the procurement process.

COLLUS Power has not incurred nor intends to incur any costs associated with functions for which the SME has exclusive authority to carry out pursuant to O. Reg. 393/07. At present, COLLUS Power plans to begin registration with the SME and integration to the MDMR during the first quarter of 2010 in an effort to be fully capable for implementation of TOU rates before the end of the third quarter.

Attached as Schedule G, Appendix A is a copy of a detailed proposed smart meter deployment schedule for COLLUS Power territory.



PRP International, Inc.

Fairness Advisory Services

August 1, 2008

Mr. Ed Houghton
President & CEO
COLLUS Power Corp.
43 Stewart Road, Box 189
Collingwood, ON L9Y 3Z5

Dear Mr. Houghton:

Subject: Attestation of the Fairness Commissioner
Advanced Metering Infrastructure RFP, August-July 2008
London Hydro, Consortium & Add-On LDCs Smartmetering Project

PRP International, Inc. is pleased to submit its letter report of the Fairness Commissioner for the noted Request for Proposal (RFP) evaluation and selection phase. This judgment is being provided for the information and use of each Add-On LDC Sponsor, in their consideration of the report from the Evaluation Phase, for this competitive transaction.

*"It is the judgment of PRP International, Inc., as the Fairness Commissioner, that the determinations of the two (2) highest ranked Proponents for the collective group of LDCs (**COLLUS Power Corporation and Wasaga Distribution Inc.**) requirements are:*

- KTI/ Sensus Limited, as the recommended Preferred Proponent, based on its highest ranking, and*
- Elster Metering being the second ranked Proponent.*

These determinations were made in a fair (objective and competent) manner and consistent with the evaluation and selection processes set out in the RFP, issued August 14, 2007."

A detailed report for your records will be submitted to you, by August 31, 2008. Should you have any questions or require clarification of any matter contained in this letter report, please contact the undersigned.

Yours truly,

Peter Sorensen
President

cc: Mr. Gary Rains, RFP Project Director

203 - 8 QUEEN STREET, SUMMERSIDE, PEI C1N 0A6
TELEPHONE: 902.436.3930 FAX: 604-677-5409
EMAIL: fairness@telus.net

Note: COLLUS Staff performing installations through July, 2009

Installation Contractors selected through RFP process to begin mass deployment July 2009

		Sep-08		Oct-08				Nov-08					
		22 to 26	29 to 03	06 to 10	13 to 17	20 to 24	27 to 31	03 to 07	10 to 14	17 to 21	24 to 28	01 to 05	08 to 12
	Staffing	5	5	5	4	5	5	5	5	5	5	5	5
COLLUS Delivery Schedule		1900		2100									
COLLUS Installation Schedule	2	1500	400	100	100	100	100	200	100	200	0	0	100

		Jan-09				Feb-09				Mar-09			
		05 to 09	12 to 16	19 to 23	26 to 30	02 to 06	09 to 13	16 to 20	23 to 27	02 to 06	09 to 13	16 to 20	23 to 27
	Staffing	5	5	5	5	5	5	4	5	5	5	5	5
COLLUS Delivery Schedule					3648								
COLLUS Installation Schedule	4	25	25	100	100	0	0	100	100	50	100	200	100

		May-09				Jun-09					Jul-09		
		04 to 08	11 to 15	18 to 22	25 to 29	01 to 05	08 to 12	15 to 19	22 to 26	29 to 03	06 to 10	13 to 17	20 to 24
	Staffing	5	5	4	5	5	5	5	5	4	5	5	5
COLLUS Delivery Schedule											3,648		
COLLUS Installation Schedule	4	60	40	10	10	5	0	0	0	0	0	0	800

		Sep-09					Oct-09				Nov-09		
		31 to 04	07 to 11	14 to 18	21 to 25	28 to 02	05 to 09	12 to 16	19 to 23	26 to 30	02 to 06	09 to 10	16 to 20
	Staffing	5	4	5	5	5	5	4	5	5	5	5	5
COLLUS Delivery Schedule													
COLLUS Installation Schedule	4	800	640	800	800	800							

Note: COLLUS Staff performing installations through July, 2009

Installation Contractors selected through RFP process to begin mass deployment July 2009

		Dec-08		
		15 to 19	22 to 26	29 to 02
	Staffing	5	3	3
COLLUS Delivery Schedule				
COLLUS Installation Schedule	2	100	0	0

			Apr-09				
			30 to 3	06 to 10	13 to 17	20 to 24	27 to 01
	Staffing	5	4	5	5	5	
COLLUS Delivery Schedule							
COLLUS Installation Schedule	4	100	80	100	100	60	

			Aug-09				
			27 to 31	03 to 07	10 to 14	17 to 21	24 to 28
	Staffing	5	4	5	5	5	
COLLUS Delivery Schedule				600			
COLLUS Installation Schedule	4	800	640	800	800	800	

			Dec-09				
		23 to 27	30 to 04	07 to 11	14 to 18	21 to 25	28 to 31
	Staffing	5	5	5	5	4	3
COLLUS Delivery Schedule							
COLLUS Installation Schedule		4					

COLLUS Power response to OEB #5.1 (Sch OEB #5.1/5.2 - 1)

Table 1
Tax Calculations

Description	2006 Board Approved	2006 Actual	2007 Actual	2008 Bridge	2009 Test
Determination of Taxable Income					
Utility Income Before Taxes	983,538	450,673	556,076	117,240	827,097
Book to Tax Adjustments					
Additions to Accounting Income:					
Depreciation and amortization	846,804	811,895	811,043	974,716	1,101,668
Income or Loss for tax Purposes-joint ventures or partnerships		2,556		0	0
Employee Benefit Plans - accrued, not paid	15,000	64,716	0		
Meals & entertainment / Mileage	2,000	1,000	1,000	0	0
Provision for Income Taxes Current & Deferred		274,436	324,037	0	0
Taxable Capital Gains				0	0
Tax reserves beginning of year		190,913	152,934	81,654	81,654
Reserves from financial statements -balance at year end				0	0
Othe Additions			17,102		
Debt financing expenses for book purposes				0	0
Total Additions	863,804	1,345,516	1,306,116	1,056,370	1,183,322
Deductions from Accounting Income:					
Capital Cost Allowance	581,317	662,085	671,644	979,370	1,170,614
Gain on disposal of assets per financial statements		10,000	6,600	0	0
Cumulative eligible capital deduction	63,040	58,628	54,524	50,707	47,158
Tax reserves end of year		152,934	81,654	81,654	81,654
Amortization of Deferred Asset				0	0
Adj for Employee Future Benefits.		0	21,846	0	0
Provision for Income Taxes Deferred		51,000	64,000		
Net Capital Loss from Preceding Year			10,026	0	0
Total Deductions	644,357	934,647	910,294	1,111,731	1,299,426
Regulatory Taxable Income	1,202,985	861,542	951,898	61,879	710,993
Corporate Income Tax Rate (Combined Federal & Provincial 06&07)	0.301	0.326	0.325		
Federal Tax Based on Rates indicated below on all Taxable Income				12,066	135,089
Provincial Tax Based on Rate below for \$500,000 of Taxable Income				3,403	27,500
Provincial Tax Based on Rate below for > \$500,000 of Taxable Income					38,506
Subtotal	361,711	281,191	308,966	15,470	201,095
Regulatory Income Tax	361,711	281,191	308,966	15,470	201,095
Calculation of Utility Income Taxes					
Income Taxes	361,711	281,191	308,966	15,470	201,095
Large Corporation Tax					
Ontario Capital Tax	11,456	15,251	8,251	0	2,174
Total Taxes	373,167	296,442	317,216	15,470	203,269
Tax Rates					
Federal Tax	22%	20%	19%	19.5%	19%
Federal Surtax					
Provincial Tax	14%	13%	14%		
2008 Provincial Tax (up to \$500,000 of Taxable Income)				5.5%	5.5%
2008&9 Provincial Tax (>500,000 14% + 4.25%)				18.25%	18.25%
Total Tax Rate (Total for 2006 and 2007) (Average for 2008 & 9)	36.1%	32.6%	32.5%	25.0%	28.3%
Calculation of Large Corporation Tax					
Total Rate Base	13,818,524	14,832,906	15,085,031	14,271,703	15,966,037
Less: Exemption	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000
Taxable Capital	(36,181,476)	(35,167,094)	(34,914,969)	(35,728,297)	(34,033,963)
LCT Rate	0.0013	0.0013	0.0013	0.0013	0.0013
Subtotal	(45,227)	(43,959)	(43,644)	(44,660)	(42,542)
Federal Surtax	0	0	0	0	0
Large Corporation Tax	0	0	0	0	0
Calculation of Ontario Capital Tax					
Total Rate Base	13,818,524	14,832,906	15,085,031	14,271,703	15,966,037
Less Exemption	10,000,000	9,749,380	12,189,989	15,000,000	15,000,000
Taxable Capital /Deemed taxable capital	3,818,524	5,083,526	2,895,042	0	966,037
OCT Rate	0.00300	0.00300	0.00285	0	0.00225
Ontario Capital Tax	11,456	15,251	8,251	0	2,174

Development Activity

Town of Collingwood - October 2008

LEGEND		
●	APPLICATION RECEIVED - UNDER REVIEW	
●	APPROVED - UNDER CONSTRUCTION	

MAJOR DOCUMENTS		
	COMMERCIAL POLICY REVIEW	
	INDUSTRIAL POLICY REVIEW	
	COMPREHENSIVE ZONING BY-LAW	

INSTITUTIONAL		
NUMBER	NAME	PHASE
1	PRETTY RIVER ACADEMY	●

COMMUNITY FACILITY		
NUMBER	NAME	PHASE
2	LIBRARY/FUTURE PARKING	●
3	ANIMAL SHELTER	●
4	SOUTH SERVICE PUMPING STATION	●
5	YMCA	●

ENVIRONMENTAL		
NUMBER	NAME	PHASE
6	EXPROPRIATION OF SILVER CREEK WETLANDS	●

COMMERCIAL		
NUMBER	NAME	PHASE
7	COMMERCIAL OPA/ZONING (Landex)	●
8	NEW HOTEL CONDO	●
9	HEARING CLINIC	●
10	PHARMACY/MEDICAL CLINIC	●
11	COMMERCIAL DEVELOPMENT (Holborn)	●
12	COMMERCIAL WITH ADDITIONAL USES	●
13	HOME HARDWARE	●
14	CRANBERRY VILLAGE MARKET	●
15	CRANBERRY HARBOUR	●
16	SIERRA HOME TEMPORARY SALES OFFICE	●
17	GEORGIAN MANOR RESORTS	●
18	SOBEY'S GROCERY STORE	●
19	BLUE SHORES CLUBHOUSE	●
20	TSC STORE	●
21	GEORGAIN BAY FAMILY RESTAURANT	●

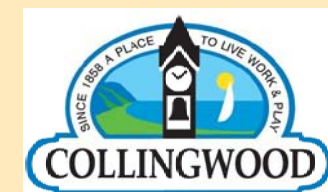
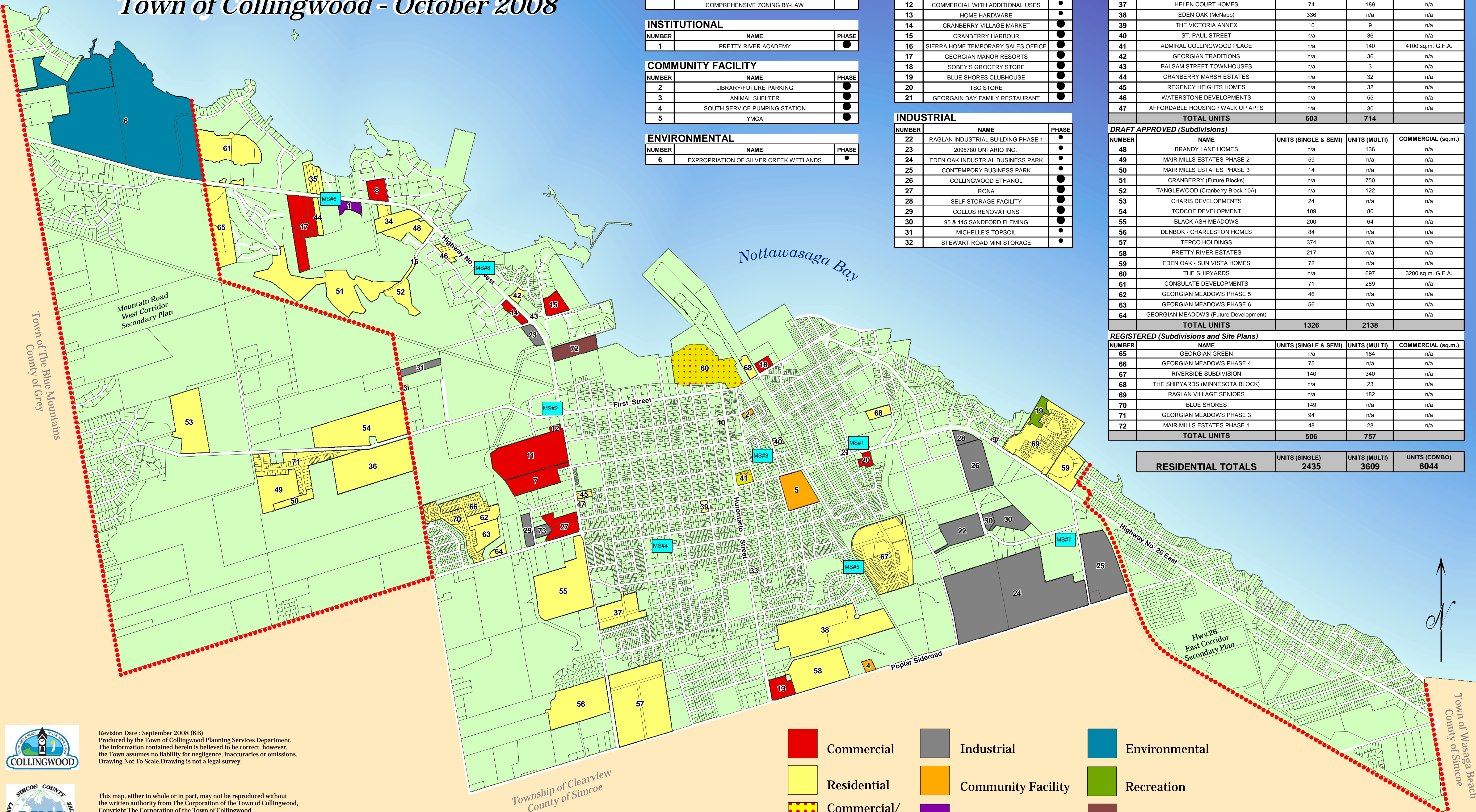
INDUSTRIAL		
NUMBER	NAME	PHASE
22	RAGLAN INDUSTRIAL BUILDING PHASE 1	●
23	2095780 ONTARIO INC.	●
24	EDEN OAK INDUSTRIAL BUSINESS PARK	●
25	CONTEMPORARY BUSINESS PARK	●
26	COLLINGWOOD ETHANOL	●
27	RONA	●
28	SELF STORAGE FACILITY	●
29	COLLUS RENOVATIONS	●
30	95 & 115 SANDFORD FLEMING	●
31	MICHELLE'S TOPSOIL	●
32	STEWART ROAD MINI STORAGE	●

RESIDENTIAL				
APPLICATION RECEIVED (Subdivisions and Site Plans)				
NUMBER	NAME	UNITS (SINGLE & SEMI)	UNITS (MULTI)	COMMERCIAL (sq.m.)
33	593 HURONTARIO ST	n/a	12	n/a
34	NORDARLA ENTERPRISES INC	71	18	n/a
35	ANCHORAGE DEVELOPMENTS	n/a	28	n/a
36	MAIR MILLS VILLAGE	112	94	n/a
37	HELEN COURT HOMES	74	189	n/a
38	EDEN OAK (McNabb)	336	n/a	n/a
39	THE VICTORIA ANNEX	10	9	n/a
40	ST. PAUL STREET	n/a	36	n/a
41	ADMIRAL COLLINGWOOD PLACE	n/a	140	4100 sq.m. G.F.A.
42	GEORGIAN TRADITIONS	n/a	36	n/a
43	BALSAM STREET TOWNHOUSES	n/a	3	n/a
44	CRANBERRY MARSH ESTATES	n/a	32	n/a
45	REGENCY HEIGHTS HOMES	n/a	32	n/a
46	WATERSTONE DEVELOPMENTS	n/a	55	n/a
47	AFFORDABLE HOUSING / WALK UP APTS	n/a	30	n/a
TOTAL UNITS		603	714	

DRAFT APPROVED (Subdivisions)				
NUMBER	NAME	UNITS (SINGLE & SEMI)	UNITS (MULTI)	COMMERCIAL (sq.m.)
48	BRANDY LANE HOMES	n/a	136	n/a
49	MAIR MILLS ESTATES PHASE 2	59	n/a	n/a
50	MAIR MILLS ESTATES PHASE 3	14	n/a	n/a
51	CRANBERRY (Future Blocks)	n/a	750	n/a
52	TANGLEWOOD (Cranberry Block 10A)	n/a	122	n/a
53	CHARIS DEVELOPMENTS	24	n/a	n/a
54	TODCOE DEVELOPMENT	109	80	n/a
55	BLACK ASH MEADOWS	200	64	n/a
56	DENBOK - CHARLESTON HOMES	84	n/a	n/a
57	TEPCO HOLDINGS	374	n/a	n/a
58	PRETTY RIVER ESTATES	217	n/a	n/a
59	EDEN OAK - SUN VISTA HOMES	72	n/a	n/a
60	THE SHIPYARDS	n/a	697	3200 sq.m. G.F.A.
61	CONSULATE DEVELOPMENTS	71	289	n/a
62	GEORGIAN MEADOWS PHASE 5	46	n/a	n/a
63	GEORGIAN MEADOWS PHASE 6	56	n/a	n/a
64	GEORGIAN MEADOWS (Future Development)			n/a
TOTAL UNITS		1326	2138	

REGISTERED (Subdivisions and Site Plans)				
NUMBER	NAME	UNITS (SINGLE & SEMI)	UNITS (MULTI)	COMMERCIAL (sq.m.)
65	GEORGIAN GREEN	n/a	184	n/a
66	GEORGIAN MEADOWS PHASE 4	75	n/a	n/a
67	RIVERSIDE SUBDIVISION	140	340	n/a
68	THE SHIPYARDS (MINNESOTA BLOCK)	n/a	23	n/a
69	RAGLAN VILLAGE SENIORS	n/a	182	n/a
70	BLUE SHORES	149	n/a	n/a
71	GEORGIAN MEADOWS PHASE 3	94	n/a	n/a
72	MAIR MILLS ESTATES PHASE 1	48	28	n/a
TOTAL UNITS		506	757	

RESIDENTIAL TOTALS			
UNITS (SINGLE)	2435	UNITS (MULTI)	3609
		UNITS (COMBO)	6044



Revision Date : September 2008 (KB)
Produced by the Town of Collingwood Planning Services Department.
The information contained herein is believed to be correct, however,
the Town assumes no liability for negligence, inaccuracies or omissions.
Drawing Not To Scale. Drawing is not a legal survey.



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The Ontario Ministry of Natural Resources (Copyright - Queens Printer 2008).
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THIS IS NOT A PLAN OF SURVEY.

Commercial	Industrial	Environmental
Residential	Community Facility	Recreation
Commercial/ Residential	Institutional	Other

Town of Collingwood
Building Services Department
Building Permit Summary
month of September 2008

# Building Permits Issued:	42
Total Construction Value:	\$3,644,860.00
Total Building Permit Fees:	\$22,910.85
# of New Dwelling Units Created:	21
# of Demolition Permits Issued:	2
# of Sign Permits Issued:	9
# of Septic System Permits Issued:	n/a
# of Heritage Permits Issued:	2
Town of Collingwood Development Charges Collected:	\$205,184.00
Simcoe County Development Charges Collected:	\$69,979.00
Education Levy Collected:	\$16,240.00
Parkland Levy Collected:	n/a
Cash-in-Lieu of Parking Collected:	n/a
Construction Water Fee:	\$1,000.00

The major permits issued during the month:

Devonleigh Homes Ltd., 6 semi-detached & 1 single family	\$819,750.00
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Bill Plewes, C.B.C.O
Director of Building Services/CBO
Town of Collingwood

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	COLLUS Power Corp	LICENCE NUMBER	ED-2002-0518
NAME OF CONTACT	Tim Fryer	DOCID NUMBER	EB-2008-0226
E-mail Address	tfryer@collus.com		
VERSION NUMBER	v3.0	PHONE NUMBER	1-705-445-1800
Date	26-Nov-08	(extension)	2225

Enter appropriate data in cells which are highlighted in yellow only.
Enter the total applied for Regulatory Asset amounts for each account in the appropriate cells below:
Debits should be recorded as positive numbers and credits should be recorded as negative numbers.
Repeat cells going across as necessary for each year in application

Annual	Jan 1 08 - April 09
Interest Rate	3.82% Blend of OEB CC rates
Jan.-Mar. 2008	5.14%
Apr.-Jun. 2008	4.08%
Jul08-Apr09	3.35%

Account Description

		2005									
		Account Number	Opening Principal Amounts as of Jan-1-05 ¹	Transactions (additions) during 2005, excluding interest and adjustments ⁶	Transactions (reductions) during 2005, excluding interest and adjustments ⁶	Adjustments during 2005 - instructed by Board ²	Adjustments during 2005 - other ³	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05	Interest Jan-1 to Dec31-05	Closing Interest Amounts as of Dec-31-05
RSVA - Wholesale Market Service Charge		1580	\$ 83,102			\$ 305,544		\$ 388,646	\$ 78,865	\$ 31,070	\$ 109,935
RSVA - One-time Wholesale Market Service		1582	\$ 30,645			\$ 19,097		\$ 49,742	\$ 2,678	\$ 2,759	\$ 5,437
RSVA - Retail Transmission Network Charge		1584	\$ 39,752			\$ (92,015)		\$ (52,263)	\$ 11,565	\$ 13,925	\$ 25,490
RSVA - Retail Transmission Connection Charge		1586	\$ (1,602,097)			\$ (646,486)		\$ (2,248,583)	\$ (132,862)	\$ (126,319)	\$ (259,181)
Sub-Totals			\$ (1,448,599)	\$ -		\$ (413,861)	\$ -	\$ (1,862,459)	\$ (39,755)	\$ (78,565)	\$ (118,320)
Other Regulatory Assets - Sub-Account - OEB Cost Assessments		1508	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -
Other Regulatory Assets - Sub-Account - Pension Contributions		1508	\$ -			\$ 37,909		\$ 37,909	\$ -	\$ 1,233	\$ 1,233
Other Regulatory Assets - Sub-Account - Other ⁷		1508	\$ -			\$ -		\$ -			\$ -
Other Regulatory Assets - Sub-Account - Other ⁷		1508	\$ -			\$ -		\$ -			\$ -
Other Regulatory Assets - Sub-Account - Other ⁷		1508	\$ -			\$ -		\$ -			\$ -
Retail Cost Variance Account - Retail		1518						\$ -			\$ -
Retail Cost Variance Account - STR		1548						\$ -			\$ -
Misc. Deferred Debits		1525	\$ 42,410			\$ -		\$ 42,410	\$ -	\$ -	\$ -
LV Variance Account		1550	\$ -			\$ -		\$ -			\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital		1555	\$ -			\$ -		\$ -			\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries		1555	\$ -			\$ -		\$ -			\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs		1555	\$ -			\$ -		\$ -			\$ -
Smart Meter OM&A Variance		1556	\$ -			\$ -		\$ -			\$ -
Conservation and Demand Management Expenditures and Recoveries		1565	\$ -			\$ -		\$ -			\$ -
CDM Contra		1566	\$ -			\$ -		\$ -			\$ -
Qualifying Transition Costs ⁵		1570	\$ 417,600	n/a	n/a	\$ (41,760)		\$ 375,840	\$ 83,306	\$ 27,501	\$ 110,806
Pre-Market Opening Energy Variances Total ⁵		1571	\$ 529,857	n/a	n/a	\$ -		\$ 529,857	\$ 87,491	\$ 38,415	\$ 125,906
Extra-Ordinary Event Costs		1572	\$ -					\$ -			\$ -
Deferred Rate Impact Amounts		1574	\$ -					\$ -			\$ -
Other Deferred Credits (Tier 2 2006 1yr)		2425	\$ -					\$ -			\$ -
Sub-Totals			\$ 989,868	\$ -	\$ -	\$ (3,851)	\$ -	\$ 986,017	\$ 170,797	\$ 67,148	\$ 237,945
Deferred Payments in Lieu of Taxes		1562	see PILs reconciliation requested								
2006 PILs & Taxes Variance		1592	see PILs reconciliation requested								
Sub-Totals			see PILs reconciliation requested								
Total			\$ (458,731)	\$ -	\$ -	\$ (417,712)	\$ -	\$ (876,443)	\$ 131,042	\$ (11,416)	\$ 119,626
The following is not included in the total claim but is included on a memo basis:											
Deferred PILs Contra Account ⁸		1563	see PILs reconciliation requested								
RSVA - Power (including Global Adjustment)		1588	\$ (242,824)			\$ 1,945,920		\$ 1,703,096	\$ 328,552	\$ 139,736	\$ 468,289
RSVA - Power - Sub-Account - Global Adjustment ⁴		1588				\$ (1,557,114)		\$ (1,557,114)		\$ (32,895)	\$ (32,895)
Recovery of Regulatory Asset Balances		1590	\$ (153,824)			\$ 397,105		\$ 243,281	\$ (3,338)	\$ (6,009)	\$ (9,348)

¹ As per general ledger, if does not agree to Dec-31-04 balance filed in 2006 EDR then provide supplementary analysis
² Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write-off, and etc.
³ Provide supporting statement indicating nature of this adjustments and periods they relate to
⁴ Not included in sub-total
⁵ Closed April 30, 2002
⁶ For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.
⁷ Please describe "other" components of 1508 and add more component lines if necessary.
⁸ 1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obligation to the ratepayer.
⁹ Interest projected on December 31, 2007 closing principal balance.

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	COLLUS Power Corp
NAME OF CONTACT	Tim Fryer
E-mail Address	tfryer@collus.com
VERSION NUMBER	v3.0
Date	26-Nov-08

Annual	Jan 1 08 - April 09
Interest Rate	3.82% Blend of OEB CC rates
Jan.-Mar. 2008	5.14%
Apr.-Jun. 2008	4.08%
Jul08-Apr09	3.35%

Account Description

RSVA - Wholesale Market Service Charge	1580
RSVA - One-time Wholesale Market Service	1582
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
Sub-Totals	
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508
Other Regulatory Assets - Sub-Account - Pension Contributions	1508
Other Regulatory Assets - Sub-Account - Other ⁷	1508
Other Regulatory Assets - Sub-Account - Other ⁷	1508
Other Regulatory Assets - Sub-Account - Other ⁷	1508
Retail Cost Variance Account - Retail	1518
Retail Cost Variance Account - STR	1548
Misc. Deferred Debits	1525
LV Variance Account	1550
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555
Smart Meter OM&A Variance	1556
Conservation and Demand Management Expenditures and Recoveries	1565
CDM Contra	1566
Qualifying Transition Costs ⁵	1570
Pre-Market Opening Energy Variances Total ⁵	1571
Extra-Ordinary Event Costs	1572
Deferred Rate Impact Amounts	1574
Other Deferred Credits (Tier 2 2006 1yr)	2425

Sub-Totals	
Deferred Payments in Lieu of Taxes	1562
2006 PILs & Taxes Variance	1592

Sub-Totals

Total	
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The following is not included in the total claim but is included on a memo basis:

Deferred PILs Contra Account ⁸	1563
RSVA - Power (including Global Adjustment)	1588
RSVA - Power - Sub-Account - Global Adjustment ⁴	1588
Recovery of Regulatory Asset Balances	1590

2006											
Opening Principal Amounts as of Jan-1-06	Transactions (additions) during 2006, excluding interest and adjustments ⁶	Transactions (reductions) during 2006, excluding interest and adjustments ⁶	Adjustments during 2006 - instructed by Board ²	Adjustments during 2006 - other ³	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Jan-1 to Dec31-06	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Interest Amounts as of Dec-31-06	
\$ 388,646			\$ (594,753)			\$ (206,107)	\$ 109,935	\$ (70,143)		\$ 39,791	
\$ 49,742			\$ (30,645)			\$ 19,097	\$ 5,437	\$ (3,992)		\$ 1,445	
\$ (52,263)			\$ (301,952)			\$ (354,216)	\$ 25,490	\$ (39,133)		\$ (13,643)	
\$ (2,248,583)			\$ 1,263,855			\$ (984,728)	\$ (259,181)	\$ 179,057		\$ (80,124)	
\$ (1,862,459)	\$ -		\$ 336,504	\$ -	\$ -	\$ (1,525,955)	\$ (118,320)	\$ 65,788	\$ -	\$ (52,531)	
\$ -						\$ -	\$ -			\$ -	
\$ 37,909			\$ 12,440			\$ 50,350	\$ 1,233	\$ 2,055		\$ 3,288	
\$ -						\$ -	\$ -			\$ -	
\$ -						\$ -	\$ -			\$ -	
\$ -						\$ -	\$ -			\$ -	
\$ -						\$ -	\$ -			\$ -	
\$ -						\$ -	\$ -			\$ -	
\$ -						\$ -	\$ -			\$ -	
\$ 42,410					\$ (42,410)	\$ -	\$ -			\$ -	
\$ -			\$ 142,033			\$ 142,033	\$ -	\$ 1,070		\$ 1,070	
\$ -				\$ -		\$ -	\$ -			\$ -	
\$ -				\$ (25,919)		\$ (25,919)	\$ -			\$ -	
\$ -						\$ -	\$ -			\$ -	
\$ -				\$ -		\$ -	\$ -			\$ -	
\$ -	\$ (376,000)					\$ (376,000)	\$ -			\$ -	
\$ -	\$ 223,066					\$ 223,066	\$ -			\$ -	
\$ 375,840	n/a	n/a			\$ (375,840)	\$ (0)	\$ 110,806		\$ (110,806)	\$ 0	
\$ 529,857	n/a	n/a			\$ (529,857)	\$ 0	\$ 125,906		\$ (125,906)	\$ (0)	
\$ -						\$ -	\$ -			\$ -	
\$ -						\$ -	\$ -			\$ -	
\$ -						\$ -	\$ -			\$ -	
\$ 986,017	\$ (152,934)	\$ -	\$ 154,474	\$ (25,919)	\$ (948,107)	\$ 13,530	\$ 237,945	\$ 3,124	\$ (236,712)	\$ 4,357	
see PILs reconciliation requested											
see PILs reconciliation requested											
see PILs reconciliation requested											
\$ (876,443)	\$ (152,934)	\$ -	\$ 490,978	\$ (25,919)	\$ (948,107)	\$ (1,512,425)	\$ 119,626	\$ 68,912	\$ (236,712)	\$ (48,174)	
see PILs reconciliation requested											
\$ 1,703,096			\$ (1,997,343)			\$ (294,247)	\$ 468,289	\$ (343,034)		\$ 125,255	
\$ (1,557,114)			\$ 1,200,104			\$ (357,011)	\$ (32,895)	\$ (59,202)		\$ (92,098)	
\$ 243,281			\$ (773,032)			\$ (529,751)	\$ (9,348)	\$ 536,575		\$ 527,228	

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	COLLUS Power Corp
NAME OF CONTACT	Tim Fryer
E-mail Address	tfryer@collus.com
VERSION NUMBER	v3.0
Date	26-Nov-08

Annual	Jan 1 08 - April 09
Interest Rate	3.82% Blend of OEB CC rates
Jan.-Mar. 2008	5.14%
Apr.-Jun. 2008	4.08%
Jul08-Apr09	3.35%

Account Description		2006 EDR						2006 EDR					
RSVA - Wholesale Market Service Charge	1580	\$ (206,107)			\$ (454,903)			\$ (661,010)	\$ 39,791	\$ (13,161)		\$ 26,630	
RSVA - One-time Wholesale Market Service	1582	\$ 19,097			\$ -			\$ 19,097	\$ 1,445	\$ 903		\$ 2,348	
RSVA - Retail Transmission Network Charge	1584	\$ (354,216)			\$ (205,510)			\$ (559,725)	\$ (13,643)	\$ (22,519)		\$ (36,163)	
RSVA - Retail Transmission Connection Charge	1586	\$ (984,728)			\$ (58,462)			\$ (1,043,190)	\$ (80,124)	\$ (48,662)		\$ (128,786)	
Sub-Totals		\$ (1,525,955)	\$ -		\$ (718,875)	\$ -	\$ -	\$ (2,244,829)	\$ (52,531)	\$ (83,440)	\$ -	\$ (135,971)	
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ -						\$ -	\$ -			\$ -	
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ 50,350						\$ 50,350	\$ 3,288	\$ 838		\$ 4,125	
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -						\$ -	\$ -			\$ -	
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -						\$ -	\$ -			\$ -	
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -						\$ -	\$ -			\$ -	
Retail Cost Variance Account - Retail	1518	\$ -						\$ -	\$ -			\$ -	
Retail Cost Variance Account - STR	1548	\$ -						\$ -	\$ -			\$ -	
Misc. Deferred Debits	1525	\$ -						\$ -	\$ -			\$ -	
LV Variance Account	1550	\$ 142,033			\$ 182,401			\$ 324,434	\$ 1,070	\$ 9,348		\$ 10,417	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555	\$ -			\$ 6,303			\$ 6,303	\$ -			\$ -	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555	\$ (25,919)			\$ (44,438)			\$ (70,357)	\$ -	\$ (1,260)		\$ (1,260)	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$ -						\$ -	\$ -			\$ -	
Smart Meter OM&A Variance	1556	\$ -			\$ 47,706			\$ 47,706	\$ -			\$ -	
Conservation and Demand Management Expenditures and Recoveries	1565	\$ (376,000)						\$ (376,000)	\$ -			\$ -	
CDM Contra	1566	\$ 223,066	\$ 71,280					\$ 294,346	\$ -			\$ -	
Qualifying Transition Costs ⁵	1570	\$ (0)	n/a	n/a			\$ -	\$ (0)	\$ 0			\$ 0	
Pre-Market Opening Energy Variances Total ⁵	1571	\$ 0	n/a	n/a			\$ -	\$ 0	\$ (0)			\$ (0)	
Extra-Ordinary Event Costs	1572	\$ -						\$ -	\$ -			\$ -	
Deferred Rate Impact Amounts	1574	\$ -						\$ -	\$ -			\$ -	
Other Deferred Credits (Tier 2 2006 1yr)	2425	\$ -			\$ (133,336)			\$ (133,336)	\$ -			\$ -	
Sub-Totals		\$ 13,530	\$ 71,280	\$ -	\$ 58,636	\$ -	\$ -	\$ 143,446	\$ 4,357	\$ 8,925	\$ -	\$ 13,283	
Deferred Payments in Lieu of Taxes	1562	see PILs reconciliation requested											
2006 PILs & Taxes Variance	1592	see PILs reconciliation requested											
Sub-Totals		see PILs reconciliation requested											
Total		\$ (1,512,425)	\$ 71,280	\$ -	\$ (660,238)	\$ -	\$ -	\$ (2,101,383)	\$ (48,174)	\$ (74,514)	\$ -	\$ (122,688)	
The following is not included in the total claim but is included on a memo basis:													
Deferred PILs Contra Account ⁸	1563	see PILs reconciliation requested											
RSVA - Power (including Global Adjustment)	1588	\$ (294,247)			\$ (180,818)			\$ (475,065)	\$ 125,255	\$ 14,663		\$ 139,918	
RSVA - Power - Sub-Account - Global Adjustment ⁴	1588	\$ (357,011)			\$ 594,612			\$ 237,602	\$ (92,098)	\$ (10,130)		\$ (102,228)	
Recovery of Regulatory Asset Balances	1590	\$ (529,751)			\$ (85,610)			\$ (615,361)	\$ 527,228	\$ (26,223)		\$ 501,005	

NAME OF UTILITY	COLLUS Power Corp
NAME OF CONTACT	Tim Fryer
E-mail Address	tfryer@collus.com
VERSION NUMBER	v3.0
Date	26-Nov-08

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The following is not included in the total claim but is included on a memo basis:



2006 COST ALLOCATION INFORMATION FILING
COLLUS Power Corp
EB-2005-0353 EB-2006-0247
Monday, January 15, 2007

Schedule OEB IR# 8.1-1

Sheet 01 Revenue to Cost Summary Worksheet - Second Run Run 2 same as Run 1(USL same)

Class Revenue, Cost Analysis, and Return on Rate Base

		Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	9 Unmetered Scattered Load
Rate Base Assets								
crev	Distribution Revenue (sale)	\$4,958,969	\$3,316,640	\$738,320	\$319,606	\$537,667	\$33,387	\$13,349
mi	Miscellaneous Revenue (mi)	\$327,742	\$228,718	\$60,132	\$23,345	\$9,149	\$4,750	\$1,648
	Total Revenue	\$5,286,711	\$3,545,358	\$798,452	\$342,951	\$546,816	\$38,137	\$14,997
Expenses								
di	Distribution Costs (di)	\$1,373,702	\$747,662	\$198,049	\$206,091	\$127,470	\$89,564	\$4,866
cu	Customer Related Costs (cu)	\$749,018	\$525,597	\$137,820	\$68,056	\$14,329	\$75	\$3,140
ad	General and Administration (ad)	\$919,259	\$550,932	\$145,312	\$118,964	\$61,666	\$38,925	\$3,461
dep	Depreciation and Amortization (dep)	\$843,196	\$467,311	\$120,721	\$128,631	\$77,930	\$45,928	\$2,674
INPUT	PILs (INPUT)	\$373,166	\$203,799	\$54,264	\$59,236	\$35,698	\$19,097	\$1,073
INT	Interest	\$406,536	\$222,024	\$59,116	\$64,533	\$38,891	\$20,805	\$1,168
	Total Expenses	\$4,664,877	\$2,717,324	\$715,283	\$645,510	\$355,984	\$214,394	\$16,381
Direct Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$621,834	\$339,606	\$90,423	\$98,709	\$59,487	\$31,823	\$1,787
	Revenue Requirement (includes NI)	\$5,286,711	\$3,056,930	\$805,706	\$744,219	\$415,471	\$246,216	\$18,168
	Revenue Requirement Input equals Output							
Rate Base Calculation								
Net Assets								
dp	Distribution Plant - Gross	\$19,113,105	\$10,406,613	\$2,701,682	\$3,030,837	\$1,878,688	\$1,037,458	\$57,826
gp	General Plant - Gross	\$2,282,487	\$1,246,092	\$323,401	\$358,881	\$221,536	\$125,589	\$6,987
accum dep	Accumulated Depreciation	(\$9,025,507)	(\$4,899,427)	(\$1,272,391)	(\$1,444,738)	(\$899,594)	(\$482,410)	(\$26,947)
co	Capital Contribution	(\$3,018,439)	(\$1,646,140)	(\$395,208)	(\$461,481)	(\$305,130)	(\$199,612)	(\$10,869)
	Total Net Plant	\$9,351,647	\$5,107,139	\$1,357,484	\$1,483,500	\$895,501	\$481,025	\$26,997
Directly Allocated Net Fixed Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$26,526,514	\$9,140,990	\$3,447,204	\$6,775,344	\$6,949,382	\$144,338	\$69,256
	OM&A Expenses	\$3,041,979	\$1,824,191	\$481,182	\$393,111	\$203,465	\$128,564	\$11,466
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$29,568,493	\$10,965,181	\$3,928,385	\$7,168,456	\$7,152,846	\$272,902	\$80,722
Working Capital		\$4,435,274	\$1,644,777	\$589,258	\$1,075,268	\$1,072,927	\$40,935	\$12,108
	Total Rate Base	\$13,786,920	\$6,751,916	\$1,946,742	\$2,558,768	\$1,968,428	\$521,961	\$39,105
		Rate Base Input equals Output						
Equity Component of Rate Base		\$6,893,460	\$3,375,958	\$973,371	\$1,279,384	\$984,214	\$260,980	\$19,553
Net Income on Allocated Assets		\$621,834	\$828,034	\$83,169	(\$302,559)	\$190,832	(\$176,257)	(\$1,384)
Net Income on Direct Allocation Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income	\$621,834	\$828,034	\$83,169	(\$302,559)	\$190,832	(\$176,257)	(\$1,384)
RATIOS ANALYSIS								
REVENUE TO EXPENSES %		100.00%	115.98%	99.10%	46.08%	131.61%	15.49%	82.54%
EXISTING REVENUE MINUS ALLOCATED COSTS		(\$0)	\$488,428	(\$7,254)	(\$401,268)	\$131,345	(\$208,079)	(\$3,171)
RETURN ON EQUITY COMPONENT OF RATE BASE		9.02%	24.53%	8.54%	-23.65%	19.39%	-67.54%	-7.08%



2006 COST ALLOCATION INFORMATION FILING

COLLUS Power Corp

EB-2005-0353 EB-2006-0247

Monday, January 15, 2007

Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet - Second Run Run 2 same as Run 1(USL same)

Schedule OEB IR# 8.1 - 2

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System with PLCC Adjustment

Fixed Charge per approved 2006 EDR

1	2	3	6	7	9
Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load
\$3.23	\$6.92	\$58.84	\$884.26	-\$0.01	\$1.59
\$4.63	\$9.98	\$80.74	\$1,180.64	-\$0.01	\$2.39
\$11.07	\$17.43	\$92.38	\$1,138.85	\$7.41	\$8.91
\$9.45	\$16.39	\$53.97	\$6,853.68	\$0.60	\$0.00

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

	Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	9 Unmetered Scattered Load
General Plant - Gross Assets	\$2,282,487	\$1,246,092	\$323,401	\$358,881	\$221,536	\$125,589	\$6,987
General Plant - Accumulated Depreciation	(\$1,645,084)	(\$898,111)	(\$233,089)	(\$258,661)	(\$159,671)	(\$90,517)	(\$5,036)
General Plant - Net Fixed Assets	\$637,403	\$347,981	\$90,312	\$100,221	\$61,866	\$35,072	\$1,951
General Plant - Depreciation	\$129,590	\$70,748	\$18,361	\$20,376	\$12,578	\$7,130	\$397
Total Net Fixed Assets Excluding General Plant	\$8,714,244	\$4,759,157	\$1,267,172	\$1,383,280	\$833,635	\$445,954	\$25,046
Total Administration and General Expense	\$919,259	\$550,932	\$145,312	\$118,964	\$61,666	\$38,925	\$3,461
Total O&M	\$2,122,720	\$1,273,259	\$335,870	\$274,147	\$141,799	\$89,639	\$8,006

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1	2	3	6	7	9
			Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load
1860	Distribution Plant							
	Meters	\$1,121,815	\$657,102	\$203,679	\$188,776	\$72,259	\$0	\$0
	Accumulated Amortization							
	Accum. Amortization of Electric Utility Plant - Meters only	(\$584,799)	(\$342,545)	(\$106,177)	(\$98,408)	(\$37,668)	\$0	\$0
	Meter Net Fixed Assets	\$537,016	\$314,556	\$97,502	\$90,367	\$34,590	\$0	\$0
	Misc Revenue							
4082	Retail Services Revenues	(\$15,917)	(\$11,874)	(\$3,094)	(\$790)	(\$30)	(\$3)	(\$125)
4084	Service Transaction Requests (STR) Revenues	(\$160)	(\$119)	(\$31)	(\$8)	(\$0)	(\$0)	(\$1)
4090	Electric Services Incidental to Energy Sales	(\$35,831)	(\$26,730)	(\$6,965)	(\$1,779)	(\$68)	(\$7)	(\$282)
4220	Other Electric Revenues	(\$7,171)	(\$3,916)	(\$1,043)	(\$1,138)	(\$686)	(\$367)	(\$21)
4225	Late Payment Charges	(\$60,042)	(\$47,433)	(\$12,609)	\$0	\$0	\$0	\$0
	Sub-total	(\$119,121)	(\$90,073)	(\$23,742)	(\$3,715)	(\$784)	(\$377)	(\$430)
	Operation							
5065	Meter Expense	\$105	\$62	\$19	\$18	\$7	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub-total	\$105	\$62	\$19	\$18	\$7	\$0	\$0
	Maintenance							
5175	Maintenance of Meters	\$210,655	\$123,391	\$38,247	\$35,448	\$13,569	\$0	\$0
	Billing and Collection							
5310	Meter Reading Expense	\$72,121	\$46,735	\$14,808	\$10,578	\$0	\$0	\$0
5315	Customer Billing	\$337,771	\$251,981	\$65,657	\$16,769	\$639	\$64	\$2,662
5320	Collecting	\$39,811	\$29,699	\$7,739	\$1,976	\$75	\$8	\$314
5325	Collecting- Cash Over and Short	\$866	\$646	\$168	\$43	\$2	\$0	\$7
5330	Collection Charges	(\$9,910)	(\$7,393)	(\$1,926)	(\$492)	(\$19)	(\$2)	(\$78)
	Sub-total	\$440,659	\$321,668	\$86,446	\$28,874	\$697	\$70	\$2,904
	Total Operation, Maintenance and Billing	\$651,419	\$445,120	\$124,712	\$64,340	\$14,273	\$70	\$2,904
	Amortization Expense - Meters	\$39,570	\$23,178	\$7,184	\$6,659	\$2,549	\$0	\$0
	Allocated PILs	\$21,437	\$12,552	\$3,897	\$3,608	\$1,379	\$0	\$0
	Allocated Debt Return	\$23,354	\$13,675	\$4,246	\$3,931	\$1,502	\$0	\$0
	Allocated Equity Return	\$35,722	\$20,917	\$6,495	\$6,013	\$2,298	\$0	\$0
	Total	\$652,381	\$425,369	\$122,793	\$80,836	\$21,216	(\$307)	\$2,475

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1	2	3	6	7	9
			Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load
1860	Distribution Plant							
	Meters	\$1,121,815	\$657,102	\$203,679	\$188,776	\$72,259	\$0	\$0
	Accumulated Amortization							
	Accum. Amortization of Electric Utility Plant - Meters only	(\$584,799)	(\$342,545)	(\$106,177)	(\$98,408)	(\$37,668)	\$0	\$0
	Meter Net Fixed Assets	\$537,016	\$314,556	\$97,502	\$90,367	\$34,590	\$0	\$0
	Allocated General Plant Net Fixed Assets	\$39,063	\$23,000	\$6,949	\$6,547	\$2,567	\$0	\$0
	Meter Net Fixed Assets Including General Plant	\$576,079	\$337,556	\$104,451	\$96,915	\$37,157	\$0	\$0
	Misc Revenue							
	Retail Services Revenues	(\$15,917)	(\$11,874)	(\$3,094)	(\$790)	(\$30)	(\$3)	(\$125)
	Service Transaction Requests (STR) Revenues	(\$160)	(\$119)	(\$31)	(\$8)	(\$0)	(\$0)	(\$1)
4082	Electric Services Incidental to Energy Sales	(\$35,831)	(\$26,730)	(\$6,965)	(\$1,779)	(\$68)	(\$7)	(\$282)
4090	Other Electric Revenues	(\$7,171)	(\$3,916)	(\$1,043)	(\$1,138)	(\$686)	(\$367)	(\$21)
4220	Late Payment Charges	(\$60,042)	(\$47,433)	(\$12,609)	\$0	\$0	\$0	\$0
Sub-total		(\$119,121)	(\$90,073)	(\$23,742)	(\$3,715)	(\$784)	(\$377)	(\$430)
5065	Operation							
	Meter Expense	\$105	\$62	\$19	\$18	\$7	\$0	\$0
	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-total		\$105	\$62	\$19	\$18	\$7	\$0	\$0
5175	Maintenance							
	Maintenance of Meters	\$210,655	\$123,391	\$38,247	\$35,448	\$13,569	\$0	\$0
	Billing and Collection							
	Meter Reading Expense	\$72,121	\$46,735	\$14,808	\$10,578	\$0	\$0	\$0
	Customer Billing	\$337,771	\$251,981	\$65,657	\$16,769	\$639	\$64	\$2,662
	Collecting	\$39,811	\$29,699	\$7,739	\$1,976	\$75	\$8	\$314
	Collecting- Cash Over and Short	\$866	\$646	\$168	\$43	\$2	\$0	\$7
	Collection Charges	(\$9,910)	(\$7,393)	(\$1,926)	(\$492)	(\$19)	(\$2)	(\$76)
	Sub-total	\$440,659	\$321,668	\$86,446	\$28,874	\$697	\$70	\$2,904
	Total Operation, Maintenance and Billing	\$651,419	\$445,120	\$124,712	\$64,340	\$14,273	\$70	\$2,904
	Amortization Expense - Meters	\$39,570	\$23,178	\$7,184	\$6,659	\$2,549	\$0	\$0
	Amortization Expense -	\$7,942	\$4,676	\$1,413	\$1,331	\$522	\$0	\$0
	Admin and General	\$281,969	\$192,601	\$53,956	\$27,920	\$6,207	\$30	\$1,255
	Allocated PILs	\$22,996	\$13,470	\$4,175	\$3,870	\$1,481	\$0	\$0
	Allocated Debt Return	\$25,053	\$14,675	\$4,549	\$4,216	\$1,614	\$0	\$0
	Allocated Equity Return	\$38,321	\$22,446	\$6,958	\$6,448	\$2,468	\$0	\$0
	Total	\$948,149	\$626,093	\$179,205	\$111,069	\$28,329	(\$277)	\$3,730

Scenario 3

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

USoA Account #	Accounts	Total	1	2	3	6	7	9
			Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load
<u>Distribution Plant</u>								
1565	Conservation and Demand Management Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$2,628,487	\$1,908,980	\$245,701	\$18,396	\$320	\$434,295	\$20,795
1835-5	Overhead Conductors and Devices - Secondary	\$463,851	\$337,845	\$43,483	\$1,982	\$0	\$76,860	\$3,680
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$1,362,433	\$989,488	\$127,355	\$9,535	\$166	\$225,110	\$10,779
1845-5	Underground Conductors and Devices - Secondary	\$612,108	\$445,828	\$57,382	\$2,615	\$0	\$101,426	\$4,857
1850	Line Transformers	\$1,137,963	\$828,834	\$106,678	\$4,862	\$0	\$188,561	\$9,029
1855	Services	\$66,210	\$42,593	\$10,964	\$2,498	\$0	\$9,690	\$464
1860	Meters	\$1,121,815	\$657,102	\$203,679	\$188,776	\$72,259	\$0	\$0
Sub-total		\$7,392,866	\$5,210,671	\$795,241	\$228,663	\$72,744	\$1,035,943	\$49,603
<u>Accumulated Amortization</u>								
Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters		(\$4,234,394)	(\$2,966,262)	(\$450,546)	(\$139,957)	(\$57,738)	(\$591,396)	(\$28,495)
Customer Related Net Fixed Assets		\$3,158,472	\$2,244,410	\$344,695	\$88,706	\$15,006	\$444,547	\$21,109
Allocated General Plant Net Fixed Assets		\$232,820	\$164,107	\$24,567	\$6,427	\$1,114	\$34,961	\$1,644
Customer Related NFA Including General Plant		\$3,391,292	\$2,408,517	\$369,262	\$95,133	\$16,120	\$479,508	\$22,753
<u>Misc Revenue</u>								
4082	Retail Services Revenues	(\$15,917)	(\$11,874)	(\$3,094)	(\$790)	(\$30)	(\$3)	(\$125)
4084	Service Transaction Requests (STR) Revenues	(\$160)	(\$119)	(\$31)	(\$8)	(\$0)	(\$0)	(\$1)
4090	Electric Services Incidental to Energy Sales	(\$35,831)	(\$26,730)	(\$6,965)	(\$1,779)	(\$68)	(\$7)	(\$282)
4220	Other Electric Revenues	(\$7,171)	(\$3,916)	(\$1,043)	(\$1,138)	(\$686)	(\$367)	(\$21)
4225	Late Payment Charges	(\$60,042)	(\$47,433)	(\$12,609)	\$0	\$0	\$0	\$0
4235	Miscellaneous Service Revenues	(\$123,623)	(\$92,224)	(\$24,030)	(\$6,137)	(\$234)	(\$23)	(\$974)
Sub-total		(\$242,744)	(\$182,297)	(\$47,772)	(\$9,853)	(\$1,018)	(\$400)	(\$1,404)

Operating and Maintenance								
5005	Operation Supervision and Engineering	\$23,590	\$16,849	\$2,251	\$333	\$194	\$3,779	\$183
5010	Load Dispatching	\$31,383	\$22,415	\$2,995	\$443	\$259	\$5,028	\$243
5020								
	Overhead Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5025								
	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5040								
	Underground Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5045								
	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$9,010	\$6,562	\$845	\$38	\$0	\$1,493	\$71
5065	Meter Expense	\$105	\$62	\$19	\$18	\$7	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	\$27,116	\$19,367	\$2,588	\$383	\$223	\$4,344	\$210
5090								
	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095								
	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$20,647	\$14,747	\$1,971	\$292	\$170	\$3,308	\$160
5120	Maintenance of Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5125	Maintenance of Overhead Conductors and Devices	\$82,847	\$60,195	\$7,748	\$546	\$9	\$13,694	\$656
5130	Maintenance of Overhead Services	\$97,704	\$62,854	\$16,180	\$3,687	\$0	\$14,299	\$685
5135								
	Overhead Distribution Lines and Feeders - Right of Way	\$59,315	\$43,097	\$5,547	\$391	\$6	\$9,805	\$469
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150								
	Maintenance of Underground Conductors and Devices	\$29,768	\$21,638	\$2,785	\$183	\$2	\$4,923	\$236
5155	Maintenance of Underground Services	\$114,893	\$73,912	\$19,026	\$4,335	\$0	\$16,815	\$805
5160	Maintenance of Line Transformers	\$72,415	\$52,743	\$6,789	\$309	\$0	\$11,999	\$575
5175	Maintenance of Meters	\$210,655	\$123,391	\$38,247	\$35,448	\$13,569	\$0	\$0
Sub-total								
		\$779,447	\$517,831	\$106,990	\$46,407	\$14,439	\$89,488	\$4,292
Billing and Collection								
5305	Supervision	\$29,892	\$22,300	\$5,810	\$1,484	\$57	\$6	\$236
5310	Meter Reading Expense	\$72,121	\$46,735	\$14,808	\$10,578	\$0	\$0	\$0
5315	Customer Billing	\$337,771	\$251,981	\$65,657	\$16,769	\$639	\$64	\$2,662
5320	Collecting	\$39,811	\$29,699	\$7,739	\$1,976	\$75	\$8	\$314
5325	Collecting- Cash Over and Short	\$866	\$646	\$168	\$43	\$2	\$0	\$7
5330	Collection Charges	(\$9,910)	(\$7,393)	(\$1,926)	(\$492)	(\$19)	(\$2)	(\$78)
5335	Bad Debt Expense	\$67,707	\$58,177	\$7,298	\$2,232	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-total								
		\$538,258	\$402,145	\$99,554	\$32,590	\$754	\$75	\$3,140
Sub Total Operating, Maintenance and Billing								
		\$1,317,705	\$919,976	\$206,544	\$78,997	\$15,193	\$89,563	\$7,432
Amortization Expense - Customer Related								
		\$254,966	\$177,352	\$27,907	\$9,419	\$3,916	\$34,699	\$1,674
Amortization Expense - General Plant assigned to Meters								
		\$47,335	\$33,365	\$4,995	\$1,307	\$226	\$7,108	\$334
Admin and General								
		\$570,420	\$398,068	\$89,360	\$34,280	\$6,607	\$38,892	\$3,213
	Allocated PILs	\$135,254	\$96,111	\$14,761	\$3,799	\$643	\$19,037	\$904
	Allocated Debt Return	\$147,349	\$104,706	\$16,081	\$4,138	\$700	\$20,739	\$985
	Allocated Equity Return	\$225,383	\$160,157	\$24,597	\$6,330	\$1,071	\$31,722	\$1,506
PLCC Adjustment for Line Transformer								
		\$61,487	\$54,200	\$6,969	\$318	\$0	\$0	\$0
PLCC Adjustment for Primary Costs								
		\$76,770	\$66,776	\$8,587	\$652	\$11	\$0	\$744
PLCC Adjustment for Secondary Costs								
		\$42,505	\$37,754	\$4,431	\$320	\$0	\$0	\$0
Total								
		\$2,274,906	\$1,548,708	\$316,485	\$127,127	\$27,326	\$241,359	\$13,900

Below: Grouping to avoid disclosure

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load
Distribution Plant							
CWMC	\$ 1,121,815	\$ 657,102	\$ 203,679	\$ 188,776	\$ 72,259	\$ -	\$ -
Accumulated Amortization							
Accum. Amortization of Electric Utility Plant - Meters only	\$ (584,799)	\$ (342,545)	\$ (106,177)	\$ (98,408)	\$ (37,668)	\$ -	\$ -
Meter Net Fixed Assets	\$ 537,016	\$ 314,556	\$ 97,502	\$ 90,367	\$ 34,590	\$ -	\$ -
Misc Revenue							
CWNB	\$ (51,908)	\$ (38,724)	\$ (10,090)	\$ (2,577)	\$ (98)	\$ (10)	\$ (409)
NFA	\$ (7,171)	\$ (3,916)	\$ (1,043)	\$ (1,138)	\$ (686)	\$ (367)	\$ (21)
LPHA	\$ (60,042)	\$ (47,433)	\$ (12,609)	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ (119,121)	\$ (90,073)	\$ (23,742)	\$ (3,715)	\$ (784)	\$ (377)	\$ (430)
Operation							
CWMC	\$ 105	\$ 62	\$ 19	\$ 18	\$ 7	\$ -	\$ -
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ 105	\$ 62	\$ 19	\$ 18	\$ 7	\$ -	\$ -
Maintenance							
1860	\$ 210,655	\$ 123,391	\$ 38,247	\$ 35,448	\$ 13,569	\$ -	\$ -
Billing and Collection							
CWMB	\$ 72,121	\$ 46,735	\$ 14,808	\$ 10,578	\$ -	\$ -	\$ -
CWNB	\$ 368,538	\$ 274,933	\$ 71,637	\$ 18,297	\$ 697	\$ 70	\$ 2,904
Sub-total	\$ 440,659	\$ 321,668	\$ 86,446	\$ 28,874	\$ 697	\$ 70	\$ 2,904
Total Operation, Maintenance and Billing	\$ 651,419	\$ 445,120	\$ 124,712	\$ 64,340	\$ 14,273	\$ 70	\$ 2,904
Amortization Expense - Meters	\$ 39,570	\$ 23,178	\$ 7,184	\$ 6,659	\$ 2,549	\$ -	\$ -
Allocated PILs	\$ 21,437	\$ 12,552	\$ 3,897	\$ 3,608	\$ 1,379	\$ -	\$ -
Allocated Debt Return	\$ 23,354	\$ 13,675	\$ 4,246	\$ 3,931	\$ 1,502	\$ -	\$ -
Allocated Equity Return	\$ 35,722	\$ 20,917	\$ 6,495	\$ 6,013	\$ 2,298	\$ -	\$ -
Total	\$ 652,381	\$ 425,369	\$ 122,793	\$ 80,836	\$ 21,216	\$ (307)	\$ 2,475

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load
Distribution Plant							
CWMC	\$ 1,121,815	\$ 657,102	\$ 203,679	\$ 188,776	\$ 72,259	\$ -	\$ -
Accumulated Amortization							
Accum. Amortization of Electric Utility Plant - Meters only	\$ (584,799)	\$ (342,545)	\$ (106,177)	\$ (98,408)	\$ (37,668)	\$ -	\$ -
Meter Net Fixed Assets	\$ 537,016	\$ 314,556	\$ 97,502	\$ 90,367	\$ 34,590	\$ -	\$ -
Allocated General Plant Net Fixed Assets	\$ 39,063	\$ 23,000	\$ 6,949	\$ 6,547	\$ 2,567	\$ -	\$ -
Meter Net Fixed Assets Including General Plant	\$ 576,079	\$ 337,556	\$ 104,451	\$ 96,915	\$ 37,157	\$ -	\$ -
Misc Revenue							
CWNB	\$ (51,908)	\$ (38,724)	\$ (10,090)	\$ (2,577)	\$ (98)	\$ (10)	\$ (409)
NFA	\$ (7,171)	\$ (3,916)	\$ (1,043)	\$ (1,138)	\$ (686)	\$ (367)	\$ (21)
LPHA	\$ (60,042)	\$ (47,433)	\$ (12,609)	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ (119,121)	\$ (90,073)	\$ (23,742)	\$ (3,715)	\$ (784)	\$ (377)	\$ (430)
Operation							
CWMC	\$ 105	\$ 62	\$ 19	\$ 18	\$ 7	\$ -	\$ -
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ 105	\$ 62	\$ 19	\$ 18	\$ 7	\$ -	\$ -
Maintenance							
1860	\$ 210,655	\$ 123,391	\$ 38,247	\$ 35,448	\$ 13,569	\$ -	\$ -
Billing and Collection							
CWMC	\$ 72,121	\$ 46,735	\$ 14,808	\$ 10,578	\$ -	\$ -	\$ -
CWNB	\$ 368,538	\$ 274,933	\$ 71,637	\$ 18,297	\$ 697	\$ 70	\$ 2,904
Sub-total	\$ 440,659	\$ 321,668	\$ 86,446	\$ 28,874	\$ 697	\$ 70	\$ 2,904
Total Operation, Maintenance and Billing	\$ 651,419	\$ 445,120	\$ 124,712	\$ 64,340	\$ 14,273	\$ 70	\$ 2,904
Amortization Expense - Meters	\$ 39,570	\$ 23,178	\$ 7,184	\$ 6,659	\$ 2,549	\$ -	\$ -
Amortization Expense - General Plant assigned to Meters	\$ 7,942	\$ 4,676	\$ 1,413	\$ 1,331	\$ 522	\$ -	\$ -
Admin and General	\$ 281,969	\$ 192,601	\$ 53,956	\$ 27,920	\$ 6,207	\$ 30	\$ 1,255
Allocated PILs	\$ 22,996	\$ 13,470	\$ 4,175	\$ 3,870	\$ 1,481	\$ -	\$ -
Allocated Debt Return	\$ 25,053	\$ 14,675	\$ 4,549	\$ 4,216	\$ 1,614	\$ -	\$ -
Allocated Equity Return	\$ 38,321	\$ 22,446	\$ 6,958	\$ 6,448	\$ 2,468	\$ -	\$ -
Total	\$ 948,149	\$ 626,093	\$ 179,205	\$ 111,069	\$ 28,329	\$ (277)	\$ 3,730

Scenario 3

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

USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load
<u>Distribution Plant</u>								
	CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Poles, Towers and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PNCP	\$ 3,990,920	\$ 2,898,469	\$ 373,056	\$ 27,931	\$ 486	\$ 659,405	\$ 31,574
	SNCP	\$ 1,075,958	\$ 783,673	\$ 100,865	\$ 4,597	\$ -	\$ 178,287	\$ 8,537
	Overhead Conductors and Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LTNCP	\$ 1,137,963	\$ 828,834	\$ 106,678	\$ 4,862	\$ -	\$ 188,561	\$ 9,029
	CWCS	\$ 66,210	\$ 42,593	\$ 10,964	\$ 2,498	\$ -	\$ 9,690	\$ 464
	CWMC	\$ 1,121,815	\$ 657,102	\$ 203,679	\$ 188,776	\$ 72,259	\$ -	\$ -
	Sub-total	\$ 7,392,866	\$ 5,210,671	\$ 795,241	\$ 228,663	\$ 72,744	\$ 1,035,943	\$ 49,603
<u>Accumulated Amortization</u>								
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	\$ (4,234,394)	\$ (2,966,262)	\$ (450,546)	\$ (139,957)	\$ (57,738)	\$ (591,396)	\$ (28,495)
	Customer Related Net Fixed Assets	\$ 3,158,472	\$ 2,244,410	\$ 344,695	\$ 88,706	\$ 15,006	\$ 444,547	\$ 21,109
	Allocated General Plant Net Fixed Assets	\$ 232,820	\$ 164,107	\$ 24,567	\$ 6,427	\$ 1,114	\$ 34,961	\$ 1,644
	Customer Related NFA Including General Plant	\$ 3,391,292	\$ 2,408,517	\$ 369,262	\$ 95,133	\$ 16,120	\$ 479,508	\$ 22,753
<u>Misc Revenue</u>								
	CWNB	\$ (175,531)	\$ (130,948)	\$ (34,120)	\$ (8,714)	\$ (332)	\$ (33)	\$ (1,383)
	NFA	\$ (7,171)	\$ (3,916)	\$ (1,043)	\$ (1,138)	\$ (686)	\$ (367)	\$ (21)
	LPHA	\$ (60,042)	\$ (47,433)	\$ (12,609)	\$ -	\$ -	\$ -	\$ -
	Sub-total	\$ (242,744)	\$ (182,297)	\$ (47,772)	\$ (9,853)	\$ (1,018)	\$ (400)	\$ (1,404)
<u>Operating and Maintenance</u>								
	1815-1855	\$ 102,736	\$ 73,377	\$ 9,805	\$ 1,451	\$ 847	\$ 16,460	\$ 796
	1830 & 1835	\$ 59,315	\$ 43,097	\$ 5,547	\$ 391	\$ 6	\$ 9,805	\$ 469
	1850	\$ 81,425	\$ 59,306	\$ 7,633	\$ 348	\$ -	\$ 13,492	\$ 646
	1840 & 1845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	CWMC	\$ 105	\$ 62	\$ 19	\$ 18	\$ 7	\$ -	\$ -
	CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1835	\$ 82,847	\$ 60,195	\$ 7,748	\$ 546	\$ 9	\$ 13,694	\$ 656
	1855	\$ 212,597	\$ 136,765	\$ 35,206	\$ 8,022	\$ -	\$ 31,114	\$ 1,490
	1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1845	\$ 29,768	\$ 21,638	\$ 2,785	\$ 183	\$ 2	\$ 4,923	\$ 236
	1860	\$ 210,655	\$ 123,391	\$ 38,247	\$ 35,448	\$ 13,569	\$ -	\$ -
	Sub-total	\$ 779,447	\$ 517,831	\$ 106,990	\$ 46,407	\$ 14,439	\$ 89,488	\$ 4,292
<u>Billing and Collection</u>								
	CWNB	\$ 398,430	\$ 297,233	\$ 77,448	\$ 19,781	\$ 754	\$ 75	\$ 3,140
	CWMR	\$ 72,121	\$ 46,735	\$ 14,808	\$ 10,578	\$ -	\$ -	\$ -
	BDHA	\$ 67,707	\$ 58,177	\$ 7,298	\$ 2,232	\$ -	\$ -	\$ -
	Sub-total	\$ 538,258	\$ 402,145	\$ 99,554	\$ 32,590	\$ 754	\$ 75	\$ 3,140
	Sub Total Operating, Maintenance and Billing	\$ 1,317,705	\$ 919,976	\$ 206,544	\$ 78,997	\$ 15,193	\$ 89,563	\$ 7,432
	Amortization Expense - Customer Related	\$ 254,966	\$ 177,352	\$ 27,907	\$ 9,419	\$ 3,916	\$ 34,699	\$ 1,674
	Amortization Expense - General Plant assigned to Meters	\$ 47,335	\$ 33,365	\$ 4,995	\$ 1,307	\$ 226	\$ 7,108	\$ 334
	Admin and General	\$ 570,420	\$ 398,068	\$ 89,360	\$ 34,280	\$ 6,607	\$ 38,892	\$ 3,213
	Allocated PILs	\$ 135,254	\$ 96,111	\$ 14,761	\$ 3,799	\$ 643	\$ 19,037	\$ 904
	Allocated Debt Return	\$ 147,349	\$ 104,706	\$ 16,081	\$ 4,138	\$ 700	\$ 20,739	\$ 985
	Allocated Equity Return	\$ 225,383	\$ 160,157	\$ 24,597	\$ 6,330	\$ 1,071	\$ 31,722	\$ 1,506
	PLCC Adjustment for Line Transformer	\$ 61,487	\$ 54,200	\$ 6,969	\$ 318	\$ -	\$ -	\$ -
	PLCC Adjustment for Primary Costs	\$ 76,770	\$ 66,776	\$ 8,587	\$ 652	\$ 11	\$ -	\$ 744
	PLCC Adjustment for Secondary Costs	\$ 42,505	\$ 37,754	\$ 4,431	\$ 320	\$ -	\$ -	\$ -
	Total	\$ 2,274,906	\$ 1,548,708	\$ 316,485	\$ 127,127	\$ 27,326	\$ 241,359	\$ 13,900



2006 COST ALLOCATION INFORMATION FILING

COLLUS Power Corp

EB-2005-0353 EB-2006-0247

Monday, January 15, 2007

Sheet 01 Revenue to Cost Summary Worksheet - Second Run Run 2 same as Run 1 (USL same)

Schedule OEB IR# 8.1 - 3

Class Revenue, Cost Analysis, and Return on Rate Base

		1	2	3	6	7	9
		Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load
Rate Base	Total						
Assets							
crev	Distribution Revenue (sale)	\$4,648,152	\$3,316,640	\$738,320	\$319,606	\$226,850	\$33,387
mi	Miscellaneous Revenue (mi)	\$327,742	\$231,184	\$60,964	\$24,993	\$4,192	\$13,349
	Total Revenue	\$4,975,894	\$3,547,824	\$799,284	\$344,599	\$231,042	\$15,004
Expenses							
di	Distribution Costs (di)	\$1,373,702	\$782,050	\$209,414	\$230,031	\$57,624	\$89,639
cu	Customer Related Costs (cu)	\$749,018	\$529,987	\$139,167	\$69,255	\$7,391	\$75
ad	General and Administration (ad)	\$919,259	\$567,786	\$150,842	\$129,905	\$28,272	\$3,496
dep	Depreciation and Amortization (dep)	\$843,196	\$487,577	\$127,902	\$143,309	\$35,737	\$45,948
INPUT	PILs (INPUT)	\$373,166	\$213,282	\$57,502	\$65,872	\$16,299	\$19,115
INT	Interest	\$406,536	\$232,354	\$62,645	\$71,763	\$17,756	\$20,825
	Total Expenses	\$4,664,877	\$2,813,035	\$747,471	\$710,135	\$163,079	\$16,597
Direct Allocation		\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$621,834	\$355,407	\$95,821	\$109,768	\$27,160	\$31,853
	Revenue Requirement (includes NI)	\$5,286,711	\$3,168,442	\$843,291	\$190,239	\$246,413	\$18,422
Revenue Requirement Input equals Output							
Rate Base Calculation							
Net Assets							
dp	Distribution Plant - Gross	\$19,113,105	\$10,897,831	\$2,873,944	\$3,384,540	\$859,672	\$1,038,091
gp	General Plant - Gross	\$2,282,487	\$1,304,225	\$343,641	\$400,642	\$101,176	\$125,674
accum dep	Accumulated Depreciation	(\$9,025,507)	(\$5,133,726)	(\$1,355,200)	(\$1,613,879)	(\$412,519)	(\$482,665)
co	Capital Contribution	(\$3,018,439)	(\$1,723,522)	(\$423,613)	(\$521,161)	(\$139,459)	(\$199,621)
	Total Net Plant	\$9,351,647	\$5,344,807	\$1,438,772	\$1,650,143	\$408,870	\$27,575
Directly Allocated Net Fixed Assets		\$0	\$0	\$0	\$0	\$0	\$0
COP							
	Cost of Power (COP)	\$26,526,514	\$10,888,119	\$4,106,072	\$8,070,324	\$3,207,580	\$171,926
	OM&A Expenses	\$3,041,979	\$1,879,823	\$499,422	\$429,191	\$93,287	\$128,672
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$29,568,493	\$12,767,942	\$4,605,494	\$8,499,516	\$3,300,867	\$94,077
	Working Capital	\$4,435,274	\$1,915,191	\$690,824	\$1,274,927	\$495,130	\$14,112
	Total Rate Base	\$13,786,920	\$7,259,999	\$2,129,596	\$2,925,070	\$904,000	\$41,687
Rate Base Input equals Output							
	Equity Component of Rate Base	\$6,893,460	\$3,629,999	\$1,064,798	\$1,462,535	\$452,000	\$263,284
	Net Income on Allocated Assets	\$311,017	\$734,788	\$51,813	(\$365,537)	\$67,963	(\$176,418)
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income	\$311,017	\$734,788	\$51,813	(\$365,537)	\$67,963	(\$176,418)
RATIOS ANALYSIS							
	REVENUE TO EXPENSES %	94.12%	111.97%	94.78%	42.03%	121.45%	81.45%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$310,817)	\$379,382	(\$44,007)	(\$475,304)	\$40,802	(\$208,271)
	RETURN ON EQUITY COMPONENT OF RATE BASE	4.51%	20.24%	4.87%	-24.99%	15.04%	-67.01%



2006 COST ALLOCATION INFORMATION FILING

COLLUS Power Corp

EB-2005-0353 EB-2006-0247

Monday, January 15, 2007

Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet - Second Run Run 2 same as Run 1(USL same)

Schedule OEB IR# 8.1 - 4

ALCOA Out

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System with PLCC Adjustment

Fixed Charge per approved 2006 EDR

1	2	3	6	7	9
Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load
\$3.28	\$7.03	\$60.10	\$916.30	-\$0.01	\$1.59
\$4.69	\$10.13	\$82.45	\$1,222.13	-\$0.01	\$2.39
\$11.06	\$17.50	\$93.89	\$1,183.22	\$7.41	\$8.84
\$9.45	\$16.39	\$53.97	\$6,853.68	\$0.60	\$0.00

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

	Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	9 Unmetered Scattered Load
General Plant - Gross Assets	\$2,282,487	\$1,304,225	\$343,641	\$400,642	\$101,176	\$125,674	\$7,129
General Plant - Accumulated Depreciation	(\$1,645,084)	(\$940,009)	(\$247,676)	(\$288,759)	(\$72,922)	(\$90,579)	(\$5,138)
General Plant - Net Fixed Assets	\$637,403	\$364,215	\$95,965	\$111,882	\$28,254	\$35,096	\$1,991
General Plant - Depreciation	\$129,590	\$74,048	\$19,510	\$22,747	\$5,744	\$7,135	\$405
Total Net Fixed Assets Excluding General Plant	\$8,714,244	\$4,980,592	\$1,342,807	\$1,538,260	\$380,616	\$446,383	\$25,584
Total Administration and General Expense	\$919,259	\$567,786	\$150,842	\$129,905	\$28,272	\$38,957	\$3,496
Total O&M	\$2,122,720	\$1,312,037	\$348,581	\$299,286	\$65,015	\$89,714	\$8,088

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1	2	3	6	7	9
			Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load
1860	Distribution Plant							
	Meters	\$1,121,815	\$678,969	\$210,457	\$195,058	\$37,332	\$0	\$0
	Accumulated Amortization							
	Accum. Amortization of Electric Utility Plant - Meters only	(\$584,799)	(\$353,944)	(\$109,711)	(\$101,683)	(\$19,461)	\$0	\$0
	Meter Net Fixed Assets	\$537,016	\$325,024	\$100,746	\$93,375	\$17,871	\$0	\$0
	Misc Revenue							
4082	Retail Services Revenues	(\$15,917)	(\$11,885)	(\$3,097)	(\$791)	(\$15)	(\$3)	(\$126)
4084	Service Transaction Requests (STR) Revenues	(\$160)	(\$119)	(\$31)	(\$8)	(\$0)	(\$0)	(\$1)
4090	Electric Services Incidental to Energy Sales	(\$35,831)	(\$26,756)	(\$6,972)	(\$1,781)	(\$34)	(\$7)	(\$283)
4220	Other Electric Revenues	(\$7,171)	(\$4,099)	(\$1,105)	(\$1,266)	(\$313)	(\$367)	(\$21)
4225	Late Payment Charges	(\$60,042)	(\$47,433)	(\$12,609)	\$0	\$0	\$0	\$0
	Sub-total	(\$119,121)	(\$90,292)	(\$23,813)	(\$3,845)	(\$362)	(\$377)	(\$430)
	Operation							
5065	Meter Expense	\$105	\$64	\$20	\$18	\$3	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub-total	\$105	\$64	\$20	\$18	\$3	\$0	\$0
	Maintenance							
5175	Maintenance of Meters	\$210,655	\$127,497	\$39,520	\$36,628	\$7,010	\$0	\$0
	Billing and Collection							
5310	Meter Reading Expense	\$72,121	\$46,735	\$14,808	\$10,578	\$0	\$0	\$0
5315	Customer Billing	\$337,771	\$252,219	\$65,719	\$16,785	\$320	\$64	\$2,664
5320	Collecting	\$39,811	\$29,728	\$7,746	\$1,978	\$38	\$8	\$314
5325	Collecting- Cash Over and Short	\$866	\$647	\$168	\$43	\$1	\$0	\$7
5330	Collection Charges	(\$9,910)	(\$7,400)	(\$1,928)	(\$492)	(\$9)	(\$2)	(\$78)
	Sub-total	\$440,659	\$321,928	\$86,514	\$28,892	\$349	\$70	\$2,907
	Total Operation, Maintenance and Billing	\$651,419	\$449,489	\$126,053	\$65,538	\$7,362	\$70	\$2,907
	Amortization Expense - Meters	\$39,570	\$23,949	\$7,423	\$6,880	\$1,317	\$0	\$0
	Allocated PILs	\$21,436	\$12,970	\$4,026	\$3,727	\$712	\$0	\$0
	Allocated Debt Return	\$23,353	\$14,130	\$4,387	\$4,061	\$776	\$0	\$0
	Allocated Equity Return	\$35,721	\$21,613	\$6,710	\$6,211	\$1,187	\$0	\$0
	Total	\$652,378	\$431,858	\$124,786	\$82,572	\$10,993	(\$307)	\$2,476

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1	2	3	6	7	9
			Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load
1860	Distribution Plant							
	Meters	\$1,121,815	\$678,969	\$210,457	\$195,058	\$37,332	\$0	\$0
	Accumulated Amortization							
	Accum. Amortization of Electric Utility Plant - Meters only	(\$584,799)	(\$353,944)	(\$109,711)	(\$101,683)	(\$19,461)	\$0	\$0
	Meter Net Fixed Assets	\$537,016	\$325,024	\$100,746	\$93,375	\$17,871	\$0	\$0
	Allocated General Plant Net Fixed Assets	\$39,086	\$23,768	\$7,200	\$6,791	\$1,327	\$0	\$0
	Meter Net Fixed Assets Including General Plant	\$576,102	\$348,792	\$107,946	\$100,166	\$19,197	\$0	\$0
	Misc Revenue							
4082	Retail Services Revenues	(\$15,917)	(\$11,885)	(\$3,097)	(\$791)	(\$15)	(\$3)	(\$126)
4084	Service Transaction Requests (STR) Revenues	(\$160)	(\$119)	(\$31)	(\$8)	(\$0)	(\$0)	(\$1)
4090	Electric Services Incidental to Energy Sales	(\$35,831)	(\$26,756)	(\$6,972)	(\$1,781)	(\$34)	(\$7)	(\$283)
4220	Other Electric Revenues	(\$7,171)	(\$4,099)	(\$1,105)	(\$1,266)	(\$313)	(\$367)	(\$21)
4225	Late Payment Charges	(\$60,042)	(\$47,433)	(\$12,609)	\$0	\$0	\$0	\$0
	Sub-total	(\$119,121)	(\$90,292)	(\$23,813)	(\$3,845)	(\$362)	(\$377)	(\$430)
	Operation							
5065	Meter Expense	\$105	\$64	\$20	\$18	\$3	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub-total	\$105	\$64	\$20	\$18	\$3	\$0	\$0
	Maintenance							
5175	Maintenance of Meters	\$210,655	\$127,497	\$39,520	\$36,628	\$7,010	\$0	\$0
	Billing and Collection							
5310	Meter Reading Expense	\$72,121	\$46,735	\$14,808	\$10,578	\$0	\$0	\$0
5315	Customer Billing	\$337,771	\$252,219	\$65,719	\$16,785	\$320	\$64	\$2,664
5320	Collecting	\$39,811	\$29,728	\$7,746	\$1,978	\$38	\$8	\$314
5325	Collecting- Cash Over and Short	\$866	\$647	\$168	\$43	\$1	\$0	\$7
5330	Collection Charges	(\$9,910)	(\$7,400)	(\$1,928)	(\$492)	(\$9)	(\$2)	(\$78)
	Sub-total	\$440,659	\$321,928	\$86,514	\$28,892	\$349	\$70	\$2,907
	Total Operation, Maintenance and Billing	\$651,419	\$449,489	\$126,053	\$65,538	\$7,362	\$70	\$2,907
	Amortization Expense - Meters	\$39,570	\$23,949	\$7,423	\$6,880	\$1,317	\$0	\$0
	Amortization Expense - assigned to Meters	\$7,947	\$4,832	\$1,464	\$1,381	\$270	\$0	\$0
	Admin and General	\$282,000	\$194,517	\$54,547	\$28,447	\$3,202	\$30	\$1,257
	Allocated PILs	\$22,996	\$13,918	\$4,314	\$3,999	\$765	\$0	\$0
	Allocated Debt Return	\$25,053	\$15,163	\$4,700	\$4,356	\$834	\$0	\$0
	Allocated Equity Return	\$38,321	\$23,193	\$7,189	\$6,663	\$1,275	\$0	\$0
	Total	\$948,184	\$634,770	\$181,877	\$113,418	\$14,662	(\$277)	\$3,733

Scenario 3

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

			1	2	3	6	7	9
USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load
<u>Distribution Plant</u>								
1565	Conservation and Demand Management Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fictures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fictures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fictures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-5	Poles, Towers and Fictures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$2,628,487	\$1,909,097	\$245,716	\$18,397	\$160	\$434,322	\$20,796
1835-5	Overhead Conductors and Devices - Secondary	\$463,851	\$337,845	\$43,483	\$1,982	\$0	\$76,860	\$3,680
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$1,362,433	\$989,549	\$127,363	\$9,536	\$83	\$225,124	\$10,779
1845-5	Underground Conductors and Devices - Secondary	\$612,108	\$445,828	\$57,382	\$2,615	\$0	\$101,426	\$4,857
1850	Line Transformers	\$1,137,963	\$828,834	\$106,678	\$4,862	\$0	\$188,561	\$9,029
1855	Services	\$66,210	\$42,593	\$10,964	\$2,498	\$0	\$9,690	\$464
1860	Meters	\$1,121,815	\$678,969	\$210,457	\$195,058	\$37,332	\$0	\$0
<u>Sub-total</u>		\$7,392,866	\$5,232,715	\$802,042	\$234,947	\$37,575	\$1,035,983	\$49,605
<u>Accumulated Amortization</u>								
Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters								
		(\$4,234,394)	(\$2,982,741)	(\$455,968)	(\$146,915)	(\$28,736)	(\$591,500)	(\$28,533)
Customer Related Net Fixed Assets		\$3,158,472	\$2,249,973	\$346,074	\$88,031	\$8,838	\$444,483	\$21,072
Allocated General Plant Net Fixed Assets		\$232,911	\$164,534	\$24,732	\$6,403	\$656	\$34,946	\$1,640
Customer Related NFA Including General Plant		\$3,391,383	\$2,414,507	\$370,807	\$94,434	\$9,494	\$479,429	\$22,711
<u>Misc Revenue</u>								
4082	Retail Services Revenues	(\$15,917)	(\$11,885)	(\$3,097)	(\$791)	(\$15)	(\$3)	(\$126)
4084	Service Transaction Requests (STR) Revenues	(\$160)	(\$119)	(\$31)	(\$8)	(\$0)	(\$0)	(\$1)
4090	Electric Services Incidental to Energy Sales	(\$35,831)	(\$26,756)	(\$6,972)	(\$1,781)	(\$34)	(\$7)	(\$283)
4220	Other Electric Revenues	(\$7,171)	(\$4,099)	(\$1,105)	(\$1,266)	(\$313)	(\$367)	(\$21)
4225	Late Payment Charges	(\$60,042)	(\$47,433)	(\$12,609)	\$0	\$0	\$0	\$0
4235	Miscellaneous Service Revenues	(\$123,623)	(\$92,311)	(\$24,053)	(\$6,143)	(\$117)	(\$23)	(\$975)
<u>Sub-total</u>		(\$242,744)	(\$182,604)	(\$47,866)	(\$9,989)	(\$479)	(\$401)	(\$1,406)

<u>Operating and Maintenance</u>								
5005	Operation Supervision and Engineering	\$23,590	\$16,898	\$2,270	\$369	\$90	\$3,780	\$183
5010	Load Dispatching	\$31,383	\$22,480	\$3,020	\$491	\$119	\$5,029	\$244
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5025								
	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5045								
	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$9,010	\$6,562	\$845	\$38	\$0	\$1,493	\$71
5065	Meter Expense	\$105	\$64	\$20	\$18	\$3	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	\$27,116	\$19,424	\$2,609	\$424	\$103	\$4,345	\$210
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$20,647	\$14,790	\$1,987	\$323	\$79	\$3,309	\$160
5120	Maintenance of Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5125	Maintenance of Overhead Conductors and Devices	\$82,847	\$60,198	\$7,748	\$546	\$4	\$13,695	\$656
5130	Maintenance of Overhead Services	\$97,704	\$62,854	\$16,180	\$3,687	\$0	\$14,299	\$685
5135	Overhead Distribution Lines and Feeders - Right of Way	\$59,315	\$43,099	\$5,547	\$391	\$3	\$9,805	\$469
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$29,768	\$21,639	\$2,785	\$183	\$1	\$4,923	\$236
5155	Maintenance of Underground Services	\$114,893	\$73,912	\$19,026	\$4,335	\$0	\$16,815	\$805
5160	Maintenance of Line Transformers	\$72,415	\$52,743	\$6,789	\$309	\$0	\$11,999	\$575
5175	Maintenance of Meters	\$210,655	\$127,497	\$39,520	\$36,628	\$7,010	\$0	\$0
<hr/>								
	<i>Sub-total</i>	<i>\$779,447</i>	<i>\$522,159</i>	<i>\$108,344</i>	<i>\$47,744</i>	<i>\$7,413</i>	<i>\$89,493</i>	<i>\$4,294</i>
<hr/>								
<u>Billing and Collection</u>								
5305	Supervision	\$29,892	\$22,321	\$5,816	\$1,485	\$28	\$6	\$236
5310	Meter Reading Expense	\$72,121	\$46,735	\$14,808	\$10,578	\$0	\$0	\$0
5315	Customer Billing	\$337,771	\$252,219	\$65,719	\$16,785	\$320	\$64	\$2,664
5320	Collecting	\$39,811	\$29,728	\$7,746	\$1,978	\$38	\$8	\$314
5325	Collecting- Cash Over and Short	\$866	\$647	\$168	\$43	\$1	\$0	\$7
5330	Collection Charges	(\$9,910)	(\$7,400)	(\$1,928)	(\$492)	(\$9)	(\$2)	(\$78)
5335	Bad Debt Expense	\$67,707	\$58,177	\$7,298	\$2,232	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<hr/>								
	<i>Sub-total</i>	<i>\$538,258</i>	<i>\$402,426</i>	<i>\$99,628</i>	<i>\$32,609</i>	<i>\$377</i>	<i>\$75</i>	<i>\$3,143</i>
<hr/>								
	<i>Sub Total Operating, Maintenance and Billing</i>	<i>\$1,317,705</i>	<i>\$924,586</i>	<i>\$207,971</i>	<i>\$80,353</i>	<i>\$7,790</i>	<i>\$89,569</i>	<i>\$7,437</i>
<hr/>								
	Amortization Expense - Customer Related	\$254,966	\$178,469	\$28,275	\$9,892	\$1,948	\$34,705	\$1,676
	Amortization Expense - General Plant assigned to Meters	\$47,353	\$33,451	\$5,028	\$1,302	\$133	\$7,105	\$333
	Admin and General	\$570,486	\$400,116	\$89,996	\$34,877	\$3,388	\$38,894	\$3,215
	Allocated PILs	\$135,254	\$96,350	\$14,820	\$3,770	\$378	\$19,034	\$902
	Allocated Debt Return	\$147,349	\$104,966	\$16,145	\$4,107	\$412	\$20,736	\$983
	Allocated Equity Return	\$225,383	\$160,554	\$24,695	\$6,282	\$631	\$31,718	\$1,504
<hr/>								
	PLCC Adjustment for Line Transformer	\$61,489	\$54,201	\$6,970	\$318	\$0	\$0	\$0
	PLCC Adjustment for Primary Costs	\$88,264	\$76,780	\$9,875	\$749	\$7	\$0	\$853
	PLCC Adjustment for Secondary Costs	\$42,572	\$37,813	\$4,439	\$321	\$0	\$0	\$0
<hr/>								
	Total	\$2,263,428	\$1,547,094	\$317,781	\$129,206	\$14,196	\$241,360	\$13,791

Below: Grouping to avoid disclosure

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load
Distribution Plant							
CWMC	\$ 1,121,815	\$ 678,969	\$ 210,457	\$ 195,058	\$ 37,332	\$ -	\$ -
Accumulated Amortization							
Accum. Amortization of Electric Utility Plant - Meters only	\$ (584,799)	\$ (353,944)	\$ (109,711)	\$ (101,683)	\$ (19,461)	\$ -	\$ -
Meter Net Fixed Assets	\$ 537,016	\$ 325,024	\$ 100,746	\$ 93,375	\$ 17,871	\$ -	\$ -
Misc Revenue							
CWNB	\$ (51,908)	\$ (38,761)	\$ (10,100)	\$ (2,579)	\$ (49)	\$ (10)	\$ (409)
NFA	\$ (7,171)	\$ (4,099)	\$ (1,105)	\$ (1,266)	\$ (313)	\$ (367)	\$ (21)
LPHA	\$ (60,042)	\$ (47,433)	\$ (12,609)	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ (119,121)	\$ (90,292)	\$ (23,813)	\$ (3,845)	\$ (362)	\$ (377)	\$ (430)
Operation							
CWMC	\$ 105	\$ 64	\$ 20	\$ 18	\$ 3	\$ -	\$ -
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ 105	\$ 64	\$ 20	\$ 18	\$ 3	\$ -	\$ -
Maintenance							
1860	\$ 210,655	\$ 127,497	\$ 39,520	\$ 36,628	\$ 7,010	\$ -	\$ -
Billing and Collection							
CWMR	\$ 72,121	\$ 46,735	\$ 14,808	\$ 10,578	\$ -	\$ -	\$ -
CWNB	\$ 368,538	\$ 275,193	\$ 71,705	\$ 18,314	\$ 349	\$ 70	\$ 2,907
Sub-total	\$ 440,659	\$ 321,928	\$ 86,514	\$ 28,892	\$ 349	\$ 70	\$ 2,907
Total Operation, Maintenance and Billing	\$ 651,419	\$ 449,489	\$ 126,053	\$ 65,538	\$ 7,362	\$ 70	\$ 2,907
Amortization Expense - Meters	\$ 39,570	\$ 23,949	\$ 7,423	\$ 6,880	\$ 1,317	\$ -	\$ -
Allocated PILs	\$ 21,436	\$ 12,970	\$ 4,026	\$ 3,727	\$ 712	\$ -	\$ -
Allocated Debt Return	\$ 23,353	\$ 14,130	\$ 4,387	\$ 4,061	\$ 776	\$ -	\$ -
Allocated Equity Return	\$ 35,721	\$ 21,613	\$ 6,710	\$ 6,211	\$ 1,187	\$ -	\$ -
Total	\$ 652,378	\$ 431,858	\$ 124,786	\$ 82,572	\$ 10,993	\$ (307)	\$ 2,476

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load
Distribution Plant							
CWMC	\$ 1,121,815	\$ 678,969	\$ 210,457	\$ 195,058	\$ 37,332	\$ -	\$ -
Accumulated Amortization							
Accum. Amortization of Electric Utility Plant - Meters only	\$ (584,799)	\$ (353,944)	\$ (109,711)	\$ (101,683)	\$ (19,461)	\$ -	\$ -
Meter Net Fixed Assets	\$ 537,016	\$ 325,024	\$ 100,746	\$ 93,375	\$ 17,871	\$ -	\$ -
Allocated General Plant Net Fixed Assets	\$ 39,086	\$ 23,768	\$ 7,200	\$ 6,791	\$ 1,327	\$ -	\$ -
Meter Net Fixed Assets Including General Plant	\$ 576,102	\$ 348,792	\$ 107,946	\$ 100,166	\$ 19,197	\$ -	\$ -
Misc Revenue							
CWNB	\$ (51,908)	\$ (38,761)	\$ (10,100)	\$ (2,579)	\$ (49)	\$ (10)	\$ (409)
NFA	\$ (7,171)	\$ (4,099)	\$ (1,105)	\$ (1,266)	\$ (313)	\$ (367)	\$ (21)
LPHA	\$ (60,042)	\$ (47,433)	\$ (12,609)	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ (119,121)	\$ (90,292)	\$ (23,813)	\$ (3,845)	\$ (362)	\$ (377)	\$ (430)
Operation							
CWMC	\$ 105	\$ 64	\$ 20	\$ 18	\$ 3	\$ -	\$ -
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ 105	\$ 64	\$ 20	\$ 18	\$ 3	\$ -	\$ -
Maintenance							
1860	\$ 210,655	\$ 127,497	\$ 39,520	\$ 36,628	\$ 7,010	\$ -	\$ -
Billing and Collection							
CWMB	\$ 72,121	\$ 46,735	\$ 14,808	\$ 10,578	\$ -	\$ -	\$ -
CWNB	\$ 368,538	\$ 275,193	\$ 71,705	\$ 18,314	\$ 349	\$ 70	\$ 2,907
Sub-total	\$ 440,659	\$ 321,928	\$ 86,514	\$ 28,892	\$ 349	\$ 70	\$ 2,907
Total Operation, Maintenance and Billing	\$ 651,419	\$ 449,489	\$ 126,053	\$ 65,538	\$ 7,362	\$ 70	\$ 2,907
Amortization Expense - Meters	\$ 39,570	\$ 23,949	\$ 7,423	\$ 6,880	\$ 1,317	\$ -	\$ -
Amortization Expense - assigned to Meters	\$ 7,947	\$ 4,832	\$ 1,464	\$ 1,381	\$ 270	\$ -	\$ -
Admin and General	\$ 282,000	\$ 194,517	\$ 54,547	\$ 28,447	\$ 3,202	\$ 30	\$ 1,257
Allocated PILs	\$ 22,996	\$ 13,918	\$ 4,314	\$ 3,999	\$ 765	\$ -	\$ -
Allocated Debt Return	\$ 25,053	\$ 15,163	\$ 4,700	\$ 4,356	\$ 834	\$ -	\$ -
Allocated Equity Return	\$ 38,321	\$ 23,193	\$ 7,189	\$ 6,663	\$ 1,275	\$ -	\$ -
Total	\$ 948,184	\$ 634,770	\$ 181,877	\$ 113,418	\$ 14,662	\$ (277)	\$ 3,733

Scenario 3

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

USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load
Distribution Plant								
	CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Poles, Towers and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PNCP	\$ 3,990,920	\$ 2,898,645	\$ 373,079	\$ 27,932	\$ 243	\$ 659,445	\$ 31,576
	SNCP	\$ 1,075,958	\$ 783,673	\$ 100,865	\$ 4,597	\$ -	\$ 178,287	\$ 8,537
	Overhead Conductors and Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LTNCP	\$ 1,137,963	\$ 828,834	\$ 106,678	\$ 4,862	\$ -	\$ 188,561	\$ 9,029
	CWCS	\$ 66,210	\$ 42,593	\$ 10,964	\$ 2,498	\$ -	\$ 9,690	\$ 464
	CWMC	\$ 1,121,815	\$ 678,969	\$ 210,457	\$ 195,058	\$ 37,332	\$ -	\$ -
	Sub-total	\$ 7,392,666	\$ 5,232,715	\$ 802,042	\$ 234,947	\$ 37,575	\$ 1,035,983	\$ 49,605
Accumulated Amortization								
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	\$ (4,234,394)	\$ (2,982,741)	\$ (455,968)	\$ (146,915)	\$ (28,736)	\$ (591,500)	\$ (28,533)
	Customer Related Net Fixed Assets	\$ 3,158,472	\$ 2,249,973	\$ 346,074	\$ 88,031	\$ 8,838	\$ 444,483	\$ 21,072
	Allocated General Plant Net Fixed Assets	\$ 232,911	\$ 164,534	\$ 24,732	\$ 6,403	\$ 656	\$ 34,946	\$ 1,640
	Customer Related NFA Including General Plant	\$ 3,391,383	\$ 2,414,507	\$ 370,807	\$ 94,434	\$ 9,494	\$ 479,429	\$ 22,711
Misc Revenue								
	CWNB	\$ (175,531)	\$ (131,072)	\$ (34,153)	\$ (8,723)	\$ (166)	\$ (33)	\$ (1,385)
	NFA	\$ (7,171)	\$ (4,099)	\$ (1,105)	\$ (1,266)	\$ (313)	\$ (367)	\$ (21)
	LPHA	\$ (60,042)	\$ (47,433)	\$ (12,609)	\$ -	\$ -	\$ -	\$ -
	Sub-total	\$ (242,744)	\$ (182,604)	\$ (47,866)	\$ (9,989)	\$ (479)	\$ (401)	\$ (1,406)
Operating and Maintenance								
	1815-1855	\$ 102,736	\$ 73,591	\$ 9,885	\$ 1,607	\$ 391	\$ 16,464	\$ 797
	1830 & 1835	\$ 59,315	\$ 43,099	\$ 5,547	\$ 391	\$ 3	\$ 9,805	\$ 469
	1850	\$ 81,425	\$ 59,306	\$ 7,633	\$ 348	\$ -	\$ 13,492	\$ 646
	1840 & 1845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	CWMC	\$ 105	\$ 64	\$ 20	\$ 18	\$ 3	\$ -	\$ -
	CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1835	\$ 82,847	\$ 60,198	\$ 7,748	\$ 546	\$ 4	\$ 13,695	\$ 656
	1855	\$ 212,597	\$ 136,765	\$ 35,206	\$ 8,022	\$ -	\$ 31,114	\$ 1,490
	1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1845	\$ 29,768	\$ 21,639	\$ 2,785	\$ 183	\$ 1	\$ 4,923	\$ 236
	1860	\$ 210,655	\$ 127,497	\$ 39,520	\$ 36,628	\$ 7,010	\$ -	\$ -
	Sub-total	\$ 779,447	\$ 522,159	\$ 108,344	\$ 47,744	\$ 7,413	\$ 89,493	\$ 4,294
Billing and Collection								
	CWNB	\$ 398,430	\$ 297,514	\$ 77,521	\$ 19,799	\$ 377	\$ 75	\$ 3,143
	CWMR	\$ 72,121	\$ 46,735	\$ 14,808	\$ 10,578	\$ -	\$ -	\$ -
	BDHA	\$ 67,707	\$ 58,177	\$ 7,298	\$ 2,232	\$ -	\$ -	\$ -
	Sub-total	\$ 538,258	\$ 402,426	\$ 99,628	\$ 32,609	\$ 377	\$ 75	\$ 3,143
	Sub Total Operating, Maintenance and Billing	\$ 1,317,705	\$ 924,586	\$ 207,971	\$ 80,353	\$ 7,790	\$ 89,569	\$ 7,437
Amortization Expense - Customer Related								
	Amortization Expense - General Plant assigned to Meters	\$ 254,966	\$ 178,469	\$ 28,275	\$ 9,892	\$ 1,948	\$ 34,705	\$ 1,676
	Admin and General	\$ 47,353	\$ 33,451	\$ 5,028	\$ 1,302	\$ 133	\$ 7,105	\$ 333
	Allocated PILs	\$ 570,486	\$ 400,116	\$ 89,996	\$ 34,877	\$ 3,388	\$ 38,894	\$ 3,215
	Allocated Debt Return	\$ 135,254	\$ 96,350	\$ 14,820	\$ 3,770	\$ 378	\$ 19,034	\$ 902
	Allocated Equity Return	\$ 147,349	\$ 104,966	\$ 16,145	\$ 4,107	\$ 412	\$ 20,736	\$ 983
	Sub-total	\$ 225,383	\$ 160,554	\$ 24,695	\$ 6,282	\$ 631	\$ 31,718	\$ 1,504
PLCC Adjustment for Line Transformer								
	PLCC Adjustment for Primary Costs	\$ 61,489	\$ 54,201	\$ 6,970	\$ 318	\$ -	\$ -	\$ -
	PLCC Adjustment for Secondary Costs	\$ 88,264	\$ 76,780	\$ 9,875	\$ 749	\$ 7	\$ -	\$ 853
	Sub-total	\$ 42,572	\$ 37,813	\$ 4,439	\$ 321	\$ -	\$ -	\$ -
	Total	\$ 2,263,428	\$ 1,547,094	\$ 317,781	\$ 129,206	\$ 14,196	\$ 241,360	\$ 13,791



2006 COST ALLOCATION INFORMATION FILING

COLLUS Power Corp

EB-2005-0353 EB-2006-0247

Monday, January 15, 2007

Sheet O3.1 Line Transformers Unit Cost Worksheet - Second Run Run 2 same as Run 1(USL same)

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50- Regular	7 Street Light	9 Unmetered Scattered Load
Depreciation on Acct 1850 Line Transformers	\$83,261	\$56,082	\$14,808	\$6,588	\$5,519	\$264
Depreciation on General Plant Assigned to Line Transformers	\$27,769	\$18,691	\$4,823	\$2,184	\$1,977	\$94
Acct 5035 - Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$22,525	\$15,172	\$4,006	\$1,782	\$1,493	\$71
Acct 5160 - Maintenance of Line Transformers	\$181,038	\$121,941	\$32,198	\$14,325	\$11,999	\$575
Allocation of General Expenses	\$41,384	\$28,032	\$7,145	\$3,074	\$2,993	\$140
Admin and General Assigned to Line Transformers	\$88,132	\$59,336	\$15,667	\$6,991	\$5,859	\$279
PILs on Line Transformers	\$79,927	\$53,836	\$14,215	\$6,324	\$5,298	\$254
Debt Return on Line Transformers	\$87,074	\$58,650	\$15,486	\$6,890	\$5,771	\$276
Equity Return on Line Transformers	\$133,187	\$89,711	\$23,688	\$10,539	\$8,828	\$423
Less: Transformer Ownership Allowance Credit	(\$187,730)	(\$124,735)	(\$36,020)	(\$17,196)	(\$9,332)	(\$447)
Total	\$556,567	\$376,717	\$96,016	\$41,501	\$40,404	\$1,929
Billed kW without Line Transformer Allowance		0	0	120,163	5,242	0
Billed kWh without Line Transformer Allowance		117,919,520	44,469,207	87,402,497	1,861,975	893,410
Line Transformation Unit Cost (\$/kW)	\$0.0000	\$0.0000	\$0.3454	\$7.7078	\$0.0000	\$0.0000
Line Transformation Unit Cost (\$/kWh)	\$0.0032	\$0.0022	\$0.0005	\$0.0217	\$0.0022	\$0.0022
General Plant - Gross Assets	\$2,282,487	\$1,304,225	\$343,641	\$400,642	\$125,674	\$7,129
General Plant - Accumulated Depreciation	(\$1,645,084)	(\$940,009)	(\$247,676)	(\$288,759)	(\$90,579)	(\$5,138)
General Plant - Net Fixed Assets	\$637,403	\$364,215	\$95,965	\$111,882	\$35,096	\$1,991
General Plant - Depreciation	\$129,590	\$74,048	\$19,510	\$22,747	\$7,135	\$405
Total Net Fixed Assets Excluding General Plant	\$8,714,244	\$4,980,592	\$1,342,807	\$1,538,260	\$446,383	\$25,584
Total Administration and General Expense	\$919,259	\$567,786	\$150,842	\$129,905	\$38,957	\$3,496
Total O&M	\$2,122,720	\$1,312,037	\$348,581	\$299,286	\$89,714	\$8,088
Line Transformer Rate Base						
Acct 1850 - Line Transformers - Gross Assets	\$2,844,907	\$1,916,237	\$505,973	\$225,107	\$188,561	\$9,029
Line Transformers - Accumulated Depreciation	(\$978,448)	(\$659,051)	(\$174,019)	(\$77,421)	(\$64,852)	(\$3,105)
Line Transformers - Net Fixed Assets	\$1,866,460	\$1,257,187	\$331,954	\$147,686	\$123,709	\$5,923
General Plant Assigned to Line Transformers - NFA	\$136,586	\$91,934	\$23,723	\$10,742	\$9,726	\$461
Line Transformer Net Fixed Assets Including General Plant	\$2,003,046	\$1,349,121	\$355,677	\$158,428	\$133,435	\$6,384
General Expenses						
Acct 5005 - Operation Supervision and Engineering	\$58,975	\$34,041	\$8,565	\$9,843	\$3,780	\$209
Acct 5010 - Load Dispatching	\$78,457	\$45,286	\$11,394	\$13,095	\$5,029	\$279
Acct 5085 - Miscellaneous Distribution Expense	\$67,791	\$39,130	\$9,845	\$11,315	\$4,345	\$241
Acct 5105 - Maintenance Supervision and Engineering	\$51,617	\$29,794	\$7,496	\$8,615	\$3,309	\$183
Total	\$256,840	\$148,251	\$37,301	\$42,868	\$16,464	\$912
Acct 1850 - Line Transformers - Gross Assets	\$2,844,907	\$1,916,237	\$505,973	\$225,107	\$188,561	\$9,029
Acct 1815 - 1855	\$17,820,183	\$10,134,115	\$2,641,523	\$3,139,486	\$1,037,291	\$58,701