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December 19, 2008

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street, Suite 2701
Toronto ON M4P 1E4

Dear Ms. Walli:

Re: <u>EB-2008-0221 Bluewater Power 2009 Rate Application</u>
<u>Interrogatory Responses from Applicants</u>

Please find attached the Interrogatory Responses of Bluewater Power to the AMPCO interrogatories.

Two hard copies will follow via courier.

Should there be any questions please contact me at the number below.

L. Dugas

Leslie Dugas
Manager of Regulatory Affairs
Bluewater Power Distribution Corporation
Email: ldugas@bluewaterpower.com
519-337-8201 ext. 255

cc: All Intervenors

Bluewater Power Distribution Corporation
Response to AMPCO Interrogatories
2009 Electricity Distribution Rates
EB-2008-0221

Interrogatory #1

Ref: Exhibit 9, Tab1, Schedule 9, Page 23 of 45, Customer Bill Impact Analysis

Preamble: Bluewater is proposing a distribution rate change for the Large User customer of 42.9%.The actual dollar increase for this customer ranges from $10,679 to $16,468 per month or $128,148 to $197,616 annually.

a) Has Bluewater contacted any of their customers in these rate classes to advise them of the proposed increase outside of the notice of application?

1 (a) Response:

Bluewater Power published the mandatory required Notice of Application. However, we have not contacted any customers directly regarding the proposed rate change.

Interrogatory #1 (b)

b) Has Bluewater considered mitigating this increase to this customer?

1 (b) Response:

Bluewater Power did not consider mitigating the increase in rates for this customer class. Bluewater Power has relied on the most recent direction on bill impact mitigation, namely the 2006 Electricity Distribution Rate Handbook, Report of the Board dated May 11, 2005 where it is stated on page 89:

> *"…The first area in which the Board will provide direction concerns a threshold or action level beyond which the distributor will be obliged, as part of its rate filing, to outline its mitigation plan respecting an impacted class or group of customers.*
>
> *The Board considers that the appropriate action level should be based on the total amount of the electricity bill (comprising commodity, distribution and regulatory charges) and that the threshold should be set at a 10% increase over the previous total bill."*

In the case of the Large Use customers, the total bill impacts are less than 2% as noted in the table below, reproduced from Exhibit 9, Tab 1, Schedule 9, page 2.

Table 1 – Proposed Bill Impacts for Large Use Customers

Volume			Distribution Charges		Total Bill	
kWh *	kW	RPP?	$ change	% change	$ change	% change
7,256,000	10,389	n/a	$12,832.36	42.9%	$3,577.84	0.6%
11,709,000	17,801	n/a	$16,468.69	42.9%	$611.56	0.1%
4,446,000	6,900	n/a	$11,120.66	42.9%	$4,974.14	1.4%
3,465,000	6,000	n/a	$10,679.12	42.9%	$5,334.32	1.9%

Interrogatory #2

Ref: Exhibit 1, Tab 1, Schedule 3, Page 11 of 12, Table 1.1.3.8 Proposed Rate Riders

a) *Please provide the estimated reduction of the deferral/variance accounts by customer class and over how many years.*

2 (a) Response:

Bluewater Power has proposed to dispose of the deferral/variance accounts balances through a rate rider over a three year period. The table below details the proposed rate rider for each rate class, and the total proposed disposition per year that is anticipated for each rate class.

Table 2 – Proposed Rate Riders

Rate Classification	Proposed Rate Rider	Per kWh or kW	Proposed Amount of Disposition by Rate Category
Residential	(0.0009)	kWh	$ (226,655)
General Service <50 kW	(0.0011)	kWh	$ (131,838)
General Service 50 to 999 kW	(0.4555)	kW	$ (270,345)
General Service 1,000 to 4,999 kW	(0.6174)	kW	$ (246,212)
Large	(0.8909)	kW	$ (439,647)
Unmetered Scattered Load	(0.0008)	kWh	$ (1,799)
Sentinel Lighting	(0.3737)	kW	$ (612)
Street Lighting	(0.3256)	kW	$ (7,673)
Total Disposition per year for 3 years			$ (1,324,781)

Interrogatory #3

Please provide a copy of the Cost Allocation Study, as prepared for the OEB or the URL link.

3 - Response:

Bluewater Power has attached 2 cost allocation studies:

1. The original Cost Allocation Informational Filing submitted to the OEB on January 15, 2007 (ATTACHMENT 3.1).
2. An updated version of the cost allocation model which incorporates the changes noted in the ERA report presented in Exhibit 8, Tab 1, Schedule 1, Attachment 1 (ATTACHMENT 3.2). The results of this Updated model were used for purposes of the rate application.

The attachments include sheets I1 through to O3.5 of the model. The sheets following O3.5 detail allocation and categorization details which were not deemed to be relevant to the rate application.

Ontario Energy Board

2006 COST ALLOCATION INFORMATION FILING

Sheet I1 Utility Information Sheet

Name of LDC:	Bluewater Power Distribution Corporation
License Number:	ED-2002-0517
EDR 2006 EB Number:	EB-2005-0340
Cost Allocation EB Number:	EB-2007-0001 ← drop-down menu
Date of Submission:	Monday, January 15, 2007
Version:	1.2

Contact Information

Name:	Leslie Dugas
Title:	Manager, Regulatory Affairs
Phone Number:	519-337-8201 Extension 255
E-Mail Address:	ldugas@bluewaterpower.com

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Ontario

2006 COST ALLOCATION INFORMATION FILING

Bluewater Power Distribution Corporation

EB-2005-0340 EB-2007-0001

Monday, January 15, 2007

Sheet I2 Class Selection - Second Run

Instructions:
Step 1: Pleae input your existing classes
Step 2: If this is your first run, select "First Run" in the drop-down menu below
Step 3: After all classes have been entered, Click the "Update" button in row E41

Click for Drop-Down Menu →

Second Run	If desired, provide a summary of this run (40 characters max.)

		Utility's Class Definition	Current
1	Residential		YES
2	GS <50		YES
3	GS>50-Regular		YES
4	GS> 50-TOU		NO
5	GS >50-Intermediate		YES
6	Large Use >5MW		YES
7	Street Light		YES
8	Sentinel		YES
9	Unmetered Scattered Load		YES
10	Embedded Distributor		NO
11	Back-up/Standby Power		NO
12	Rate Class 1		NO
13	Rate class 2		NO
14	Rate class 3		NO
15	Rate class 4		NO
16	Rate class 5		NO
17	Rate class 6		NO
18	Rate class 7		NO
19	Rate class 8		NO
20	Rate class 9		NO

Ontario

2006 COST ALLOCATION INFORMATION FILING

Bluewater Power Distribution Corporation

EB-2005-0340 EB-2007-0001

Monday, January 15, 2007

Sheet I3 Trial Balance Data - Second Run

Instructions:

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

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

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

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

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

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

Step 7: Enter Transformation Ownership Allowance Credit from approved EDR (Sheet 6-3, cell R120)

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

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

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

Step 11: Enter Directly Allocated amounts into column G.

		From this Sheet	Differences?
Approved Target Net Income ($)	**2,098,932**		
Approved PILs ($)	$1,151,955		
Approved Interest ($)	$1,690,807		
Approved Specific Service Charges ($)	$219,909		
Approved Transformer Ownership Allowance ($)	$594,269		
Approved Low Voltage Wheeling Adjustment ($)	$179,624		
Approved Revenue Requirement ($)	$17,394,263		
Revenue Requirement to be Used in this model ($)	$17,808,908	**$17,808,908**	**Rev Req Matches**
Approved Rate Base ($)	$46,642,942		
Rate Base to be Used in this model ($)	$46,705,138	**$46,705,138**	**Rate Base Matches**

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts		Financial Statement (EDR Sheet 2.4, Column P)	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance	
1005	Cash						$0	Unclassified Asset
1010	Cash Advances and Working Funds						$0	Unclassified Asset
1020	Interest Special Deposits						$0	Unclassified Asset
1030	Dividend Special Deposits						$0	Unclassified Asset
1040	Other Special Deposits						$0	Unclassified Asset
1060	Term Deposits						$0	Unclassified Asset
1070	Current Investments						$0	Unclassified Asset
1100	Customer Accounts Receivable						$0	Unclassified Asset

1102	Accounts Receivable - Services					$0	Unclassified Asset
1104	Accounts Receivable - Recoverable Work					$0	Unclassified Asset
1105	Accounts Receivable - Merchandise, Jobbing, etc.					$0	Unclassified Asset
1110	Other Accounts Receivable					$0	Unclassified Asset
1120	Accrued Utility Revenues					$0	Unclassified Asset
1130	Accumulated Provision for Uncollectible Accounts--Credit					$0	Unclassified Asset
1140	Interest and Dividends Receivable					$0	Unclassified Asset
1150	Rents Receivable					$0	Unclassified Asset
1170	Notes Receivable					$0	Unclassified Asset
1180	Prepayments					$0	Unclassified Asset
1190	Miscellaneous Current and Accrued Assets					$0	Unclassified Asset
1200	Accounts Receivable from Associated Companies					$0	Unclassified Asset
1210	Notes Receivable from Associated Companies					$0	Unclassified Asset
1305	Fuel Stock					$0	Unclassified Asset
1330	Plant Materials and Operating Supplies					$0	Unclassified Asset
1340	Merchandise					$0	Unclassified Asset
1350	Other Materials and Supplies					$0	Unclassified Asset
1405	Long Term Investments in Non-Associated Companies					$0	Unclassified Asset
1408	Long Term Receivable - Street Lighting Transfer					$0	Unclassified Asset
1410	Other Special or Collateral Funds					$0	Unclassified Asset
1415	Sinking Funds					$0	Unclassified Asset
1425	Unamortized Debt Expense					$0	Unclassified Asset
1445	Unamortized Discount on Long-Term Debt--Debit					$0	Unclassified Asset
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses					$0	Unclassified Asset
1460	Other Non-Current Assets					$0	Unclassified Asset
1465	O.M.E.R.S. Past Service Costs					$0	Unclassified Asset
1470	Past Service Costs - Employee Future Benefits					$0	Unclassified Asset
1475	Past Service Costs - Other Pension Plans					$0	Unclassified Asset
1480	Portfolio Investments - Associated Companies					$0	Unclassified Asset
1485	Investment in Associated Companies - Significant Influence					$0	Unclassified Asset
1490	Investment in Subsidiary Companies					$0	Unclassified Asset
1505	Unrecovered Plant and Regulatory Study Costs					$0	Unclassified Asset
1508	Other Regulatory Assets					$0	Unclassified Asset
1510	Preliminary Survey and Investigation Charges					$0	Unclassified Asset
1515	Emission Allowance Inventory					$0	Unclassified Asset
1516	Emission Allowances Withheld					$0	Unclassified Asset
1518	RCVARetail					$0	Unclassified Asset
1520	Power Purchase Variance Account					$0	Unclassified Asset
1525	Miscellaneous Deferred Debits					$0	Unclassified Asset
1530	Deferred Losses from Disposition of Utility Plant					$0	Unclassified Asset
1540	Unamortized Loss on Reacquired Debt					$0	Unclassified Asset
1545	Development Charge Deposits/ Receivables					$0	Unclassified Asset
1548	RCVASTR					$0	Unclassified Asset
1560	Deferred Development Costs					$0	Unclassified Asset
1562	Deferred Payments in Lieu of Taxes					$0	Unclassified Asset
1563	Account 1563 - Deferred PILs Contra Account					$0	Unclassified Asset
1565	Conservation and Demand Management Expenditures and Recoveries					$315,520	CDM Expenditures and Recoveries
1570	Qualifying Transition Costs					$0	Unclassified Asset
1571	Pre-market Opening Energy Variance					$0	Unclassified Asset
1572	Extraordinary Event Costs					$0	Unclassified Asset
1574	Deferred Rate Impact Amounts					$0	Unclassified Asset
1580	RSVAWMS					$0	Unclassified Asset
1582	RSVAONE-TIME					$0	Unclassified Asset
1584	RSVANW					$0	Unclassified Asset
1586	RSVACN					$0	Unclassified Asset
1588	RSVAPOWER					$0	Unclassified Asset
1590	Recovery of Regulatory Asset Balances					$0	Unclassified Asset
1605	Electric Plant in Service - Control Account					$0	Unclassified Asset
1606	Organization					$0	Non-Distribution Asset
1608	Franchises and Consents					$0	Other Distribution Assets
1610	Miscellaneous Intangible Plant					$0	Non-Distribution Asset
1615	Land					$0	Non-Distribution Asset
1616	Land Rights					$0	Non-Distribution Asset
1620	Buildings and Fixtures					$0	Non-Distribution Asset
1630	Leasehold Improvements					$0	Non-Distribution Asset

1635	Boiler Plant Equipment					$0	Non-Distribution Asset
1640	Engines and Engine-Driven Generators					$0	Non-Distribution Asset
1645	Turbogenerator Units					$0	Non-Distribution Asset
1650	Reservoirs, Dams and Waterways					$0	Non-Distribution Asset
1655	Water Wheels, Turbines and Generators					$0	Non-Distribution Asset
1660	Roads, Railroads and Bridges					$0	Non-Distribution Asset
1665	Fuel Holders, Producers and Accessories					$0	Non-Distribution Asset
1670	Prime Movers					$0	Non-Distribution Asset
1675	Generators					$0	Non-Distribution Asset
1680	Accessory Electric Equipment					$0	Non-Distribution Asset
1685	Miscellaneous Power Plant Equipment					$0	Non-Distribution Asset
1705	Land					$0	Non-Distribution Asset
1706	Land Rights					$0	Non-Distribution Asset
1708	Buildings and Fixtures					$0	Non-Distribution Asset
1710	Leasehold Improvements					$0	Non-Distribution Asset
1715	Station Equipment					$0	Non-Distribution Asset
1720	Towers and Fixtures					$0	Non-Distribution Asset
1725	Poles and Fixtures					$0	Non-Distribution Asset
1730	Overhead Conductors and Devices					$0	Non-Distribution Asset
1735	Underground Conduit					$0	Non-Distribution Asset
1740	Underground Conductors and Devices					$0	Non-Distribution Asset
1745	Roads and Trails					$0	Non-Distribution Asset
1805	Land					$445,817	Land and Buildings
1806	Land Rights				$40,000	$243,160	Land and Buildings
1808	Buildings and Fixtures					$0	Land and Buildings
1810	Leasehold Improvements					$0	Land and Buildings
1815	Transformer Station Equipment - Normally Primary above 50 kV					$0	TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below 50 kV			($370,871)	$421,974	$3,628,299	DS
1825	Storage Battery Equipment					$0	Other Distribution Assets
1830	Poles, Towers and Fixtures			$10,928,631	$235,204	$10,693,427	Poles, Wires
1835	Overhead Conductors and Devices			($8,257,804)	$422,762	$13,848,139	Poles, Wires
1840	Underground Conduit					$0	Poles, Wires
1845	Underground Conductors and Devices			($5,936,180)	$223,606	$10,176,675	Poles, Wires
1850	Line Transformers				$416,080	$10,098,347	Line Transformers
1855	Services			$2,621,246		$2,621,246	Services and Meters
1860	Meters			$1,014,978	$14,416	$6,626,362	Services and Meters
1865	Other Installations on Customer's Premises					$0	Non-Distribution Asset
1870	Leased Property on Customer Premises					$0	Non-Distribution Asset
1875	Street Lighting and Signal Systems					$0	Non-Distribution Asset
1905	Land					$0	Land and Buildings
1906	Land Rights					$0	Land and Buildings
1908	Buildings and Fixtures					$3,737,050	General Plant
1910	Leasehold Improvements					$0	General Plant
1915	Office Furniture and Equipment					$539,755	Equipment
1920	Computer Equipment - Hardware					$1,985,558	IT Assets
1925	Computer Software					$1,868,201	IT Assets
1930	Transportation Equipment					$2,585,010	Equipment
1935	Stores Equipment					$42,591	Equipment
1940	Tools, Shop and Garage Equipment					$546,958	Equipment
1945	Measurement and Testing Equipment					$194,133	Equipment
1950	Power Operated Equipment					$0	Equipment
1955	Communication Equipment					$142,724	Equipment
1960	Miscellaneous Equipment					$493,304	Equipment
1965	Water Heater Rental Units					$0	Non-Distribution Asset
1970	Load Management Controls - Customer Premises					$418,852	Other Distribution Assets
1975	Load Management Controls - Utility Premises					$0	Other Distribution Assets
1980	System Supervisory Equipment					$985,837	Other Distribution Assets
1985	Sentinel Lighting Rental Units					$0	Non-Distribution Asset
1990	Other Tangible Property					$0	Other Distribution Assets
1995	Contributions and Grants - Credit					($2,049,843)	Contributions and Grants
2005	Property Under Capital Leases					$0	Other Distribution Assets
2010	Electric Plant Purchased or Sold					$0	Other Distribution Assets
2020	Experimental Electric Plant Unclassified					$0	Non-Distribution Asset
2030	Electric Plant and Equipment Leased to Others					$0	Non-Distribution Asset
2040	Electric Plant Held for Future Use					$0	Non-Distribution Asset
2050	Completed Construction Not Classified--Electric					$0	Other Distribution Assets
2055	Construction Work in Progress--Electric					$0	Non-Distribution Asset
2060	Electric Plant Acquisition Adjustment					$0	Unclassified Asset

2065	Other Electric Plant Adjustment				$0	Non-Distribution Asset
2070	Other Utility Plant				$0	Non-Distribution Asset
2075	Non-Utility Property Owned or Under Capital Leases				$106,125	Non-Distribution Asset
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment			($232,871)	($36,575,608)	Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles				($221,619)	Accumulated Amortization
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment				$0	Unclassified Asset
2160	Accumulated Amortization of Other Utility Plant				$14,244,092	Non-Distribution Asset
2180	Accumulated Amortization of Non-Utility Property				($3,538)	Non-Distribution Asset
2205	Accounts Payable				$0	Liability
2208	Customer Credit Balances				$0	Liability
2210	Current Portion of Customer Deposits				$0	Liability
2215	Dividends Declared				$0	Liability
2220	Miscellaneous Current and Accrued Liabilities				$0	Liability
2225	Notes and Loans Payable				$0	Liability
2240	Accounts Payable to Associated Companies				$0	Liability
2242	Notes Payable to Associated Companies				$0	Liability
2250	Debt Retirement Charges(DRC) Payable				$0	Liability
2252	Transmission Charges Payable				$0	Liability
2254	Electrical Safety Authority Fees Payable				$0	Liability
2256	Independent Market Operator Fees and Penalties Payable				$0	Liability
2260	Current Portion of Long Term Debt				$0	Liability
2262	Ontario Hydro Debt - Current Portion				$0	Liability
2264	Pensions and Employee Benefits - Current Portion				$0	Liability
2268	Accrued Interest on Long Term Debt				$0	Liability
2270	Matured Long Term Debt				$0	Liability
2272	Matured Interest on Long Term Debt				$0	Liability
2285	Obligations Under Capital Leases--Current				$0	Liability
2290	Commodity Taxes				$0	Liability
2292	Payroll Deductions / Expenses Payable				$0	Liability
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.				$0	Liability
2296	Future Income Taxes - Current				$0	Liability
2305	Accumulated Provision for Injuries and Damages				$0	Liability
2306	Employee Future Benefits				$0	Liability
2308	Other Pensions - Past Service Liability				$0	Liability
2310	Vested Sick Leave Liability				$0	Liability
2315	Accumulated Provision for Rate Refunds				$0	Liability
2320	Other Miscellaneous Non-Current Liabilities				$0	Liability
2325	Obligations Under Capital Lease--Non-Current				$0	Liability
2330	Development Charge Fund				$0	Liability
2335	Long Term Customer Deposits				$0	Liability
2340	Collateral Funds Liability				$0	Liability
2345	Unamortized Premium on Long Term Debt				$0	Liability
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion				$0	Liability
2350	Future Income Tax - Non-Current				$0	Liability
2405	Other Regulatory Liabilities				$0	Liability
2410	Deferred Gains from Disposition of Utility Plant				$0	Liability
2415	Unamortized Gain on Reacquired Debt				$0	Liability
2425	Other Deferred Credits				$0	Liability
2435	Accrued Rate-Payer Benefit				$0	Liability
2505	Debentures Outstanding - Long Term Portion				$0	Liability
2510	Debenture Advances				$0	Liability
2515	Reacquired Bonds				$0	Liability
2520	Other Long Term Debt				$0	Liability
2525	Term Bank Loans - Long Term Portion				$0	Liability
2530	Ontario Hydro Debt Outstanding - Long Term Portion				$0	Liability
2550	Advances from Associated Companies				$0	Liability
3005	Common Shares Issued				$0	Equity
3008	Preference Shares Issued				$0	Equity
3010	Contributed Surplus				$0	Equity
3020	Donations Received				$0	Equity
3022	Development Charges Transferred to Equity				$0	Equity
3026	Capital Stock Held in Treasury				$0	Equity
3030	Miscellaneous Paid-In Capital				$0	Equity
3035	Installments Received on Capital Stock				$0	Equity
3040	Appropriated Retained Earnings				$0	Equity

3045	Unappropriated Retained Earnings				$0	Equity
3046	Balance Transferred From Income		$0	$55,110	($2,043,822)	Equity
3047	Appropriations of Retained Earnings - Current Period				$0	Equity
3048	Dividends Payable-Preference Shares				$0	Equity
3049	Dividends Payable-Common Shares				$0	Equity
3055	Adjustment to Retained Earnings				$0	Equity
3065	Unappropriated Undistributed Subsidiary Earnings				$0	Equity
4006	Residential Energy Sales				($15,070,699)	Sales of Electricity
4010	Commercial Energy Sales				($24,130,284)	Sales of Electricity
4015	Industrial Energy Sales				$0	Sales of Electricity
4020	Energy Sales to Large Users				($11,076,509)	Sales of Electricity
4025	Street Lighting Energy Sales				($467,845)	Sales of Electricity
4030	Sentinel Lighting Energy Sales				($32,909)	Sales of Electricity
4035	General Energy Sales				$0	Sales of Electricity
4040	Other Energy Sales to Public Authorities				$0	Sales of Electricity
4045	Energy Sales to Railroads and Railways				$0	Sales of Electricity
4050	Revenue Adjustment				($400,561)	Sales of Electricity
4055	Energy Sales for Resale				$0	Sales of Electricity
4060	Interdepartmental Energy Sales				$0	Sales of Electricity
4062	Billed WMS				($6,440,939)	Sales of Electricity
4064	Billed-One-Time				$0	Sales of Electricity
4066	Billed NW				($5,671,920)	Sales of Electricity
4068	Billed CN				($4,982,539)	Sales of Electricity
4080	Distribution Services Revenue		$2,518,334		($15,877,533)	Distribution Services Revenue
4082	Retail Services Revenues				($62,619)	Other Distribution Revenue
4084	Service Transaction Requests (STR) Revenues				($506)	Other Distribution Revenue
4090	Electric Services Incidental to Energy Sales				($85,392)	Other Distribution Revenue
4105	Transmission Charges Revenue				$0	Other Revenue - Unclassified
4110	Transmission Services Revenue				$0	Other Revenue - Unclassified
4205	Interdepartmental Rents				$0	Other Distribution Revenue
4210	Rent from Electric Property				($1)	Other Distribution Revenue
4215	Other Utility Operating Income				$0	Other Distribution Revenue
4220	Other Electric Revenues				$0	Other Distribution Revenue
4225	Late Payment Charges				($129,052)	Late Payment Charges
4230	Sales of Water and Water Power				($107,184)	Other Revenue - Unclassified
4235	Miscellaneous Service Revenues		$114,786		($219,909)	Specific Service Charges
4240	Provision for Rate Refunds				$0	Other Distribution Revenue
4245	Government Assistance Directly Credited to Income				$0	Other Distribution Revenue
4305	Regulatory Debits				$0	Other Income & Deductions
4310	Regulatory Credits				$0	Other Income & Deductions
4315	Revenues from Electric Plant Leased to Others				$0	Other Income & Deductions
4320	Expenses of Electric Plant Leased to Others				$0	Other Income & Deductions
4325	Revenues from Merchandise, Jobbing, Etc.				($804,527)	Other Income & Deductions
4330	Costs and Expenses of Merchandising, Jobbing, Etc.				$102,184	Other Income & Deductions
4335	Profits and Losses from Financial Instrument Hedges				$0	Other Income & Deductions
4340	Profits and Losses from Financial Instrument Investments				$0	Other Income & Deductions
4345	Gains from Disposition of Future Use Utility Plant				$0	Other Income & Deductions
4350	Losses from Disposition of Future Use Utility Plant				$0	Other Income & Deductions
4355	Gain on Disposition of Utility and Other Property				($653)	Other Income & Deductions
4360	Loss on Disposition of Utility and Other Property				$0	Other Income & Deductions
4365	Gains from Disposition of Allowances for Emission				$0	Other Income & Deductions
4370	Losses from Disposition of Allowances for Emission				$0	Other Income & Deductions
4375	Revenues from Non-Utility Operations				$0	Other Revenue - Unclassified
4380	Expenses of Non-Utility Operations				$0	Other Revenue - Unclassified
4385	Non-Utility Rental Income				$0	Other Revenue - Unclassified
4390	Miscellaneous Non-Operating Income				$0	Other Income & Deductions
4395	Rate-Payer Benefit Including Interest				$0	Other Income & Deductions
4398	Foreign Exchange Gains and Losses, Including Amortization				$0	Other Income & Deductions
4405	Interest and Dividend Income				($730,901)	Other Income & Deductions
4415	Equity in Earnings of Subsidiary Companies				$0	Other Income & Deductions
4505	Operation Supervision and Engineering				$0	Non-Distribution Expenses
4510	Fuel				$0	Non-Distribution Expenses
4515	Steam Expense				$0	Non-Distribution Expenses
4520	Steam From Other Sources				$0	Non-Distribution Expenses
4525	Steam Transferred--Credit				$0	Non-Distribution Expenses
4530	Electric Expense				$0	Non-Distribution Expenses
4535	Water For Power				$0	Non-Distribution Expenses
4540	Water Power Taxes				$0	Non-Distribution Expenses

4545	Hydraulic Expenses				$0	Non-Distribution Expenses
4550	Generation Expense				$0	Non-Distribution Expenses
4555	Miscellaneous Power Generation Expenses				$0	Non-Distribution Expenses
4560	Rents				$0	Non-Distribution Expenses
4565	Allowances for Emissions				$0	Non-Distribution Expenses
4605	Maintenance Supervision and Engineering				$0	Non-Distribution Expenses
4610	Maintenance of Structures				$0	Non-Distribution Expenses
4615	Maintenance of Boiler Plant				$0	Non-Distribution Expenses
4620	Maintenance of Electric Plant				$0	Non-Distribution Expenses
4625	Maintenance of Reservoirs, Dams and Waterways				$0	Non-Distribution Expenses
4630	Maintenance of Water Wheels, Turbines and Generators				$0	Non-Distribution Expenses
4635	Maintenance of Generating and Electric Plant				$0	Non-Distribution Expenses
4640	Maintenance of Miscellaneous Power Generation Plant				$0	Non-Distribution Expenses
4705	Power Purchased				$51,321,442	Power Supply Expenses (Working Capital)
4708	Charges-WMS				$5,493,007	Power Supply Expenses (Working Capital)
4710	Cost of Power Adjustments				$366,459	Power Supply Expenses (Working Capital)
4712	Charges-One-Time				$0	Power Supply Expenses (Working Capital)
4714	Charges-NW				$5,703,974	Power Supply Expenses (Working Capital)
4715	System Control and Load Dispatching				$0	Other Power Supply Expenses
4716	Charges-CN				$4,882,198	Power Supply Expenses (Working Capital)
4720	Other Expenses				$0	Other Power Supply Expenses
4725	Competition Transition Expense				$0	Other Power Supply Expenses
4730	Rural Rate Assistance Expense				$989,890	Power Supply Expenses (Working Capital)
4805	Operation Supervision and Engineering				$0	Non-Distribution Expenses
4810	Load Dispatching				$0	Non-Distribution Expenses
4815	Station Buildings and Fixtures Expenses				$0	Non-Distribution Expenses
4820	Transformer Station Equipment - Operating Labour				$0	Non-Distribution Expenses
4825	Transformer Station Equipment - Operating Supplies and Expense				$0	Non-Distribution Expenses
4830	Overhead Line Expenses				$0	Non-Distribution Expenses
4835	Underground Line Expenses				$0	Non-Distribution Expenses
4840	Transmission of Electricity by Others				$0	Non-Distribution Expenses
4845	Miscellaneous Transmission Expense				$0	Non-Distribution Expenses
4850	Rents				$0	Non-Distribution Expenses
4905	Maintenance Supervision and Engineering				$0	Non-Distribution Expenses
4910	Maintenance of Transformer Station Buildings and Fixtures				$0	Non-Distribution Expenses
4916	Maintenance of Transformer Station Equipment				$0	Non-Distribution Expenses
4930	Maintenance of Towers, Poles and Fixtures				$0	Non-Distribution Expenses
4935	Maintenance of Overhead Conductors and Devices				$0	Non-Distribution Expenses
4940	Maintenance of Overhead Lines - Right of Way				$0	Non-Distribution Expenses
4945	Maintenance of Overhead Lines - Roads and Trails Repairs				$0	Non-Distribution Expenses
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails				$0	Non-Distribution Expenses
4960	Maintenance of Underground Lines				$0	Non-Distribution Expenses
4965	Maintenance of Miscellaneous Transmission Plant				$0	Non-Distribution Expenses
5005	Operation Supervision and Engineering			$825,210	$825,210	Operation (Working Capital)
5010	Load Dispatching			$508,646	$508,646	Operation (Working Capital)
5012	Station Buildings and Fixtures Expense				$80	Operation (Working Capital)
5014	Transformer Station Equipment - Operation Labour				$0	Operation (Working Capital)
5015	Transformer Station Equipment - Operation Supplies and Expenses				$769	Operation (Working Capital)
5016	Distribution Station Equipment - Operation Labour				$0	Operation (Working Capital)
5017	Distribution Station Equipment - Operation Supplies and Expenses				$325	Operation (Working Capital)
5020	Overhead Distribution Lines and Feeders - Operation Labour			$977,819	$977,819	Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses				$201,587	Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation				$0	Operation (Working Capital)
5035	Overhead Distribution Transformers- Operation		$1,763		$1,885	Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation Labour			$835,785	$835,785	Operation (Working Capital)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses				$28,227	Operation (Working Capital)
5050	Underground Subtransmission Feeders - Operation				$0	Operation (Working Capital)
5055	Underground Distribution Transformers - Operation		$97,588		$104,343	Operation (Working Capital)

5060	Street Lighting and Signal System Expense					$0	Non-Distribution Expenses
5065	Meter Expense			$387,797		$387,862	Operation (Working Capital)
5070	Customer Premises - Operation Labour					$0	Operation (Working Capital)
5075	Customer Premises - Materials and Expenses					$0	Operation (Working Capital)
5085	Miscellaneous Distribution Expense					$37,976	Operation (Working Capital)
5090	Underground Distribution Lines and Feeders - Rental Paid					$0	Operation (Working Capital)
5095	Overhead Distribution Lines and Feeders - Rental Paid					$4,950	Operation (Working Capital)
5096	Other Rent					$0	Operation (Working Capital)
5105	Maintenance Supervision and Engineering			$47,123		$47,123	Maintenance (Working Capital)
5110	Maintenance of Buildings and Fixtures - Distribution Stations					$0	Maintenance (Working Capital)
5112	Maintenance of Transformer Station Equipment					$0	Maintenance (Working Capital)
5114	Maintenance of Distribution Station Equipment				$3,490	$19,987	Maintenance (Working Capital)
5120	Maintenance of Poles, Towers and Fixtures					($2,273)	Maintenance (Working Capital)
5125	Maintenance of Overhead Conductors and Devices				$5,463	$84,843	Maintenance (Working Capital)
5130	Maintenance of Overhead Services					$0	Maintenance (Working Capital)
5135	Overhead Distribution Lines and Feeders - Right of Way					$0	Maintenance (Working Capital)
5145	Maintenance of Underground Conduit					$811	Maintenance (Working Capital)
5150	Maintenance of Underground Conductors and Devices					$91,053	Maintenance (Working Capital)
5155	Maintenance of Underground Services					$7,806	Maintenance (Working Capital)
5160	Maintenance of Line Transformers		$494,918			$529,176	Maintenance (Working Capital)
5165	Maintenance of Street Lighting and Signal Systems					$0	Non-Distribution Expenses
5170	Sentinel Lights - Labour					$0	Non-Distribution Expenses
5172	Sentinel Lights - Materials and Expenses					$0	Non-Distribution Expenses
5175	Maintenance of Meters					$10,987	Maintenance (Working Capital)
5178	Customer Installations Expenses- Leased Property					$0	Non-Distribution Expenses
5185	Water Heater Rentals - Labour					$0	Non-Distribution Expenses
5186	Water Heater Rentals - Materials and Expenses					$0	Non-Distribution Expenses
5190	Water Heater Controls - Labour					$0	Non-Distribution Expenses
5192	Water Heater Controls - Materials and Expenses					$0	Non-Distribution Expenses
5195	Maintenance of Other Installations on Customer Premises					$0	Non-Distribution Expenses
5205	Purchase of Transmission and System Services					$0	Other Power Supply Expenses
5210	Transmission Charges					$0	Other Power Supply Expenses
5215	Transmission Charges Recovered					$0	Other Power Supply Expenses
5305	Supervision			$96,206		$96,206	Billing and Collection (Working Capital)
5310	Meter Reading Expense			$67,723		$93,429	Billing and Collection (Working Capital)
5315	Customer Billing			$911,204		$1,033,078	Billing and Collection (Working Capital)
5320	Collecting			$231,768		$262,579	Billing and Collection (Working Capital)
5325	Collecting- Cash Over and Short					$0	Billing and Collection (Working Capital)
5330	Collection Charges					$979	Billing and Collection (Working Capital)
5335	Bad Debt Expense					$87,712	Bad Debt Expense (Working Capital)
5340	Miscellaneous Customer Accounts Expenses					$206	Billing and Collection (Working Capital)
5405	Supervision					$0	Community Relations (Working Capital)
5410	Community Relations - Sundry					$6,565	Community Relations (Working Capital)
5415	Energy Conservation					$160,000	Community Relations - CDM (Working Capital)
5420	Community Safety Program					$0	Community Relations (Working Capital)
5425	Miscellaneous Customer Service and Informational Expenses					$0	Community Relations (Working Capital)
5505	Supervision					$0	Other Distribution Expenses
5510	Demonstrating and Selling Expense					$0	Other Distribution Expenses
5515	Advertising Expense					$22,440	Advertising Expenses
5520	Miscellaneous Sales Expense					$0	Other Distribution Expenses
5605	Executive Salaries and Expenses			($78,181)		$518,250	Administrative and General Expenses (Working Capital)
5610	Management Salaries and Expenses			($507,075)		$379,390	Administrative and General Expenses (Working Capital)
5615	General Administrative Salaries and Expenses			($3,170,347)		$1,351,086	Administrative and General Expenses (Working Capital)
5620	Office Supplies and Expenses					$15,832	Administrative and General Expenses (Working Capital)
5625	Administrative Expense Transferred Credit					($1,203,578)	Administrative and General Expenses (Working Capital)
5630	Outside Services Employed			($122,418)		$0	Administrative and General Expenses (Working Capital)
5635	Property Insurance					$152,283	Insurance Expense (Working Capital)
5640	Injuries and Damages					$0	Administrative and General Expenses (Working Capital)
5645	Employee Pensions and Benefits			($783,672)		$845,797	Administrative and General Expenses (Working Capital)
5650	Franchise Requirements					$0	Administrative and General Expenses (Working Capital)
5655	Regulatory Expenses					$123,583	Administrative and General Expenses (Working Capital)
5660	General Advertising Expenses					$0	Advertising Expenses
5665	Miscellaneous General Expenses		($179,624)	($61,670)	$23,780	$827,859	Administrative and General Expenses (Working Capital)

5670	Rent					$0	Administrative and General Expenses (Working Capital)
5675	Maintenance of General Plant				($165,918)	$82,982	Administrative and General Expenses (Working Capital)
5680	Electrical Safety Authority Fees					$1,020	Administrative and General Expenses (Working Capital)
5685	Independent Market Operator Fees and Penalties					$0	Power Supply Expenses (Working Capital)
5705	Amortization Expense - Property, Plant, and Equipment					$3,130,369	Amortization of Assets
5710	Amortization of Limited Term Electric Plant					$0	Amortization of Assets
5715	Amortization of Intangibles and Other Electric Plant					$0	Amortization of Assets
5720	Amortization of Electric Plant Acquisition Adjustments					$0	Other Amortization - Unclassified
5725	Miscellaneous Amortization					$1,769	Other Amortization - Unclassified
5730	Amortization of Unrecovered Plant and Regulatory Study Costs					$0	Amortization of Assets
5735	Amortization of Deferred Development Costs					$0	Amortization of Assets
5740	Amortization of Deferred Charges					$0	Amortization of Assets
6005	Interest on Long Term Debt			$0	$44,394	$1,646,412	Interest Expense - Unclassifed
6010	Amortization of Debt Discount and Expense					$0	Interest Expense - Unclassifed
6015	Amortization of Premium on Debt Credit					$0	Interest Expense - Unclassifed
6020	Amortization of Loss on Reacquired Debt					$0	Interest Expense - Unclassifed
6025	Amortization of Gain on Reacquired Debt--Credit					$0	Interest Expense - Unclassifed
6030	Interest on Debt to Associated Companies					$0	Interest Expense - Unclassifed
6035	Other Interest Expense					($16,071)	Interest Expense - Unclassifed
6040	Allowance for Borrowed Funds Used During Construction--Credit					$0	Interest Expense - Unclassifed
6042	Allowance For Other Funds Used During Construction					$0	Interest Expense - Unclassifed
6045	Interest Expense on Capital Lease Obligations					$0	Interest Expense - Unclassifed
6105	Taxes Other Than Income Taxes					$139,687	Other Distribution Expenses
6110	Income Taxes			($118,596)	$30,246	$1,121,709	Income Tax Expense - Unclassified
6115	Provision for Future Income Taxes					$0	Income Tax Expense - Unclassified
6205	Donations					$1,750	Charitable Contributions
6210	Life Insurance					$0	Insurance Expense (Working Capital)
6215	Penalties					$0	Other Distribution Expenses
6225	Other Deductions					$0	Other Distribution Expenses
6305	Extraordinary Income					$0	Unclassified Expenses
6310	Extraordinary Deductions					($221,711)	Unclassified Expenses
6315	Income Taxes, Extraordinary Items					$0	Unclassified Expenses
6405	Discontinues Operations - Income/ Gains					$0	Unclassified Expenses
6410	Discontinued Operations - Deductions/ Losses					$0	Unclassified Expenses
6415	Income Taxes, Discontinued Operations					$0	Unclassified Expenses

$0

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

Asset Accounts Directly Allocated	$1,541,171
Income Statement Accounts Directly Allocated	$107,374

Grouped Accounts as per 2006 EDR	**Financial Statement (EDR Sheet 2.4, Column P**	**Reclassified Balance**
Land and Buildings	**$728,977**	**$688,977**
TS Primary Above 50	**$0**	**$0**
DS	**$4,421,144**	**$3,628,299**
Poles, Wires	**$38,865,166**	**$34,718,241**
Line Transformers	**$10,514,427**	**$10,098,347**
Services and Meters	**$5,625,800**	**$9,247,608**
General Plant	**$3,737,050**	**$3,737,050**
Equipment	**$4,544,475**	**$4,544,475**
IT Assets	**$3,853,759**	**$3,853,759**
CDM Expenditures and Recoveries	**$315,520**	**$315,520**
Other Distribution Assets	**$1,404,689**	**$1,404,689**
Contributions and Grants	**($2,049,843)**	**($2,049,843)**
Accumulated Amortization	**($37,030,097)**	**($36,797,226)**

Non-Distribution Asset	$14,346,680	$14,346,680
Unclassified Asset	$0	$0
Liability	$0	$0
Equity	$0	($2,043,822)
Sales of Electricity	($68,274,205)	($68,274,205)
Distribution Services Revenue	($13,359,200)	($15,877,533)
Late Payment Charges	($129,052)	($129,052)
Specific Service Charges	($114,786)	($219,909)
Other Distribution Revenue	($148,517)	($148,517)
Other Revenue - Unclassified	($107,184)	($107,184)
Other Income & Deductions	($1,433,897)	($1,433,897)
Power Supply Expenses (Working Capital)	$68,756,970	$68,756,970
Other Power Supply Expenses	$0	$0
Operation (Working Capital)	$280,856	$3,915,463
Maintenance (Working Capital)	$256,425	$789,513
Billing and Collection (Working Capital)	$179,576	$1,486,477
Community Relations (Working Capital)	$6,565	$6,565
Community Relations - CDM (Working Capital)	$160,000	$160,000
Administrative and General Expenses (Working Capital)	$8,034,906	$2,942,221
Insurance Expense (Working Capital)	$152,283	$152,283
Bad Debt Expense (Working Capital)	$87,712	$87,712
Advertising Expenses	$22,440	$22,440
Charitable Contributions	$1,750	$1,750
Amortization of Assets	$3,130,369	$3,130,369
Other Amortization - Unclassified	$1,769	$1,769
Interest Expense - Unclassifed	($16,071)	$1,630,341
Income Tax Expense - Unclassified	$118,596	$1,121,709
Other Distribution Expenses	$139,687	$139,687
Non-Distribution Expenses	$0	$0
Unclassified Expenses	($221,711)	($221,711)
Total	$46,803,026	$43,626,014

Ontario

2006 COST ALLOCATION INFORMATION FILING

Bluewater Power Distribution Corporation

EB-2005-0340 EB-2007-0001

Monday, January 15, 2007

Sheet I4 Break Out Worksheet - Second Run

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

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12	$34,931,066

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management	$315,520		-	315,520					315,520				
1805	Land	$445,817		($445,817)	-									
1805-1	Land Station >50 kV			$0	-					-				
1805-2	Land Station <50 kV		100.00%	$445,817	445,817					445,817				
1806	Land Rights	$243,160		($243,160)	-									
1806-1	Land Rights Station >50 kV			$0	-					-				
1806-2	Land Rights Station <50 kV		100.00%	$243,160	243,160				$ (221,619)	21,541	$13,221			
1808	Buildings and Fixtures	$0		($0)	-									
1808-1	Buildings and Fixtures > 50 kV			$0	-					-				
1808-2	Buildings and Fixtures < 50 KV		100.00%	$0	0			$ (1,426,051)		- 1,426,051	$65,843			
1810	Leasehold Improvements	$0		$0	-									
1810-1	Leasehold Improvements >50 kV			$0	-					-				
1810-2	Leasehold Improvements <50 kV		100.00%	$0	-					-				
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0		$0	0					0				
1820	Distribution Station Equipment - Normally Primary below 50 kV	$3,628,299		($3,628,299)	-					-				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			$0	-					-				
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)		99.74%	$3,618,702	3,618,702	($128,596)		$ (2,183,250)		1,306,856	$86,005			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		0.26%	$9,597	9,597					9,597				
1825	Storage Battery Equipment	$0		$0	-									
1825-1	Storage Battery Equipment > 50 kV			$0	-					-				
1825-2	Storage Battery Equipment <50 kV		100.00%	$0	-					-				
1830	Poles, Towers and Fixtures	$10,693,427		($10,693,427)	-									
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			$0	-					-				
1830-4	Poles, Towers and Fixtures - Primary		78.00%	$8,340,873	8,340,873	($296,405)		$ (3,957,529)		4,086,939	$329,381			
1830-5	Poles, Towers and Fixtures - Secondary		22.00%	$2,352,554	2,352,554	($83,601)		$ (1,125,514)		1,143,439	$92,902			
1835	Overhead Conductors and Devices	$13,848,139		($13,848,139)	-									
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			$0	-					-				
1835-4	Overhead Conductors and Devices - Primary		78.00%	$10,801,548	10,801,548	($383,848)		$ (5,057,789)		5,359,912	$426,970			
1835-5	Overhead Conductors and Devices - Secondary		22.00%	$3,046,591	3,046,591	($108,265)		$ (1,443,250)		1,495,076	$120,428			
1840	Underground Conduit	$0		($0)	-									
1840-3	Underground Conduit - Bulk Delivery			$0	-					-				
1840-4	Underground Conduit - Primary			$0	-					-				
1840-5	Underground Conduit - Secondary		100.00%	$0	0					0				
1845	Underground Conductors and Devices	$10,176,675		($10,176,675)	-									
1845-3	Underground Conductors and Devices - Bulk Delivery			$0	-					-				
1845-4	Underground Conductors and Devices - Primary		21.00%	$2,137,102	2,137,102	($73,398)		$ (904,622)		1,159,081	$82,030			
1845-5	Underground Conductors and Devices - Secondary		79.00%	$8,039,573	8,039,573	($276,118)		$ (3,520,869)		4,242,586	$308,588			
1850	Line Transformers	$10,098,347		$0	10,098,347	($370,985)		$ (5,021,023)		4,706,339	$413,119			
1855	Services	$2,621,246		$0	2,621,246	($93,150)		$ (1,145,834)		1,382,262	$99,100			
1860	Meters	$6,626,362		$0	6,626,362	($235,477)		$ (3,669,601)		2,721,284	$230,380			
	Total	**$58,696,991**		**$0**	**$58,696,991**	**($2,049,843)**	**$0**	**($29,455,331)**	**($221,619)**	**26,970,198**	**$2,267,967**	**$0**	**$0**	**$0**
	SUB TOTAL from I3	**$58,696,991**												

5705	5710	5715	5720

2006 COST ALLOCATION INFORMATION FILING

Bluewater Power Distribution Corporation

EB-2005-0340 EB-2007-0001

Monday, January 15, 2007

Sheet I4 Break Out Worksheet - Second Run

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

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12	$34,931,066

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land	$0			-					$ -				
1906	Land Rights	$0			-					$ -				
1908	Buildings and Fixtures	$3,737,050			3,737,050					$ 3,737,050				
1910	Leasehold Improvements	$0			-					$ -				
1915	Office Furniture and Equipment	$539,755			539,755			$ (479,814)		$ 59,941	13,755			
1920	Computer Equipment - Hardware	$1,985,558			1,985,558			$ (1,497,057)		$ 488,501	172,465			
1925	Computer Software	$1,868,201			1,868,201			$ (643,384)		$ 1,224,817	326,929			
1930	Transportation Equipment	$2,585,010			2,585,010			$ (2,358,972)		$ 226,038	160,993			
1935	Stores Equipment	$42,591			42,591			$ (32,668)		$ 9,923	2,998			
1940	Tools, Shop and Garage Equipment	$546,958			546,958			$ (457,925)		$ 89,033	20,689			
1945	Measurement and Testing Equipment	$194,133			194,133			$ (194,133)		$ -	16,761			
1950	Power Operated Equipment	$0			-					$ -				
1955	Communication Equipment	$142,724			142,724			$ (112,635)		$ 30,089	5,128			
1960	Miscellaneous Equipment	$493,304			493,304			$ (493,304)		$ -	81,305			
1970	Load Management Controls - Customer Premises	$418,852			418,852			$ (390,595)		$ 28,257	21,801			
1975	Load Management Controls - Utility Premises	$0			-					$ -				
1980	System Supervisory Equipment	$985,837			985,837			$ (459,790)		$ 526,047	39,578			
1990	Other Tangible Property	$0			-					$ -				
2005	Property Under Capital Leases	$0			-					$ -				
2010	Electric Plant Purchased or Sold	$0			-					$ -				
Total		$13,539,973		$0	$13,539,973	$0	$0	($7,120,277)	$0	$6,419,696	$862,402	$0	$0	$0
SUB TOTAL from I3		$13,539,973												
I3 Directly Allocated		$1,541,171												
Grand Total		$73,778,135		$0	$72,236,964	($2,049,843)	$0	($36,575,608)	($221,619)	$33,389,894	$3,130,369	$0	$0	$0

Ontario

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Bluewater Power Distribution Corporation

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Sheet I4 Break Out Worksheet - Second Run

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

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12	$34,931,066

RATE BASE AND DISTRIBUTION ASSETS

		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
To be Prorated														
1995	Contributed Capital - 1995	($2,049,843)				$2,049,843	Balanced							
2105	Accumulated Depreciation - 2105	($36,575,608)						$36,575,608	Balanced					
2120	Accumulated Depreciation - 2120	($221,619)							$221,619	Balanced				
	Total	**($38,847,070)**												
	Net Assets	**$34,931,065**	**Net Fixed Assets Do Not Match EDR**											
		variance of $1												
Amortization Expenses														
5705	Amortization Expense - Property, Plant, and Equipment	$3,130,369									($3,130,369)	Balanced		
5710	Amortization of Limited Term Electric Plant	$0										$0	Balanced	
5715	Amortization of Intangibles and Other Electric Plant	$0											$0	Balanced
5720	Amortization of Electric Plant Acquisition Adjustments	$0												$0 Balanced
	Total Amortization Expense	**$3,130,369**												

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Sheet I5 Miscellaneous Data Worksheet - Second Run

kMs of Roads in Service Area Where Distribution Lines Exist	567
Deemed Equity Component of Rate Base (%)	50%

1	2	3	5	6	7	8	9
Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
13.92	25.45	331.21	3088.16	18042.49	1.37	1.81	12.6
0.26	0.26	0.26	0.26	0.26			

Instructions (Cont'd):

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

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

Total kWhs	1,150,230,933

Total kWs	1,350,421

Total Approved Distribution Revenue ($)	$15,877,533

			1	2	3	5	6	7	8	9
	ID	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**
Billing Data										
kWh from approved EDR model, Sheet 7-1, Col M	**CEN**	1,150,230,933	269,172,954	126,666,633	219,392,039	170,944,308	351,679,464	8,769,187	649,471	2,956,878
kW from approved EDR model, Sheet 7-1, Col S	**CDEM**	1,350,421			467,580	294,070	563,939	23,274	1,558	
kW, included in CDEM, from customers with line transformer allowance from approved EDR model, Sheet 6-3, Col P		937,435			157,130	294,070	486,235			
Optional - kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-								
KWh excluding KWh from Wholesale Market Participants	**CEN EWMP**	1,007,417,414	269,172,954	126,666,633	219,392,039	170,944,308	208,865,945	8,769,187	649,471	2,956,878
kWh - 30 year weather normalized amount		1,156,306,473	263,380,090	123,884,893	221,247,757	170,914,681	364,458,466	8,770,608	709,043	2,940,935
Approved Distribution Rev from approved EDR, Sheet 7-1, Col AK + Sheet 7-3 Col H	**CREV**	$15,877,533	$8,121,495	$2,723,492	$2,151,562	$868,098	$1,681,510	$239,699	$14,397	$77,282
Bad Debt 3 Year Historical Average from Approved EDR Model	**BDHA**	$110,633	$63,616	$26,891	$20,126	$0	$0	$0	$0	$0
Late Payment 3 Year Historical Average	**LPHA**	$145,178	$101,625	$29,036	$14,518					
Weighting Factor - Services			1.0	2.0	10.0	10.0	30.0	1.0	1.0	1.0
Weighting Factor - Billings			1.0	2.0	7.0	7.0	15.0	1.0	0.1	5.0
Number of Bills	**CNB**	235,288	199,938	26,482	4,128	144	60	84	1,404	3,048
Number of Connections (Unmetered)	**CCON**	6,746						5,975	526	245
Total Number of Customer from Approved EDR, Sheet 7-1, Col H excluding connections	**CCA**	35,225	30,648	3,705	360	12	5	7	234	254
Bulk Customer Base	**CCB**	-								
Primary Customer Base	**CCP**	35,225	30,648	3,705	360	12	5	7	234	254
Line Transformer Customer Base	**CCLT**	35,172	30,648	3,704	324	-	1	7	234	254
Secondary Customer Base	**CCS**	35,169	30,648	3,702	324	-	-	7	234	254
Weighted - Services	**CWCS**	48,038	30,648	7,404	3,240	-	-	5,975	526	245
Weighted Meter -Capital	**CWMC**	4,086,755	1,912,575	1,334,980	669,200	120,000	50,000	-	-	-
Weighted Meter Reading	**CWMR**	299,098	210,663	66,955	11,484	7,056	2,940	-	-	-
Weighted Bills	**CWNB**	299,170	199,938	52,964	28,896	1,008	900	84	140	15,240

Data Mismatch Analysis										
Revenue with 30 year weather normalized kWh		15,723,032	7,946,713	2,663,681	2,169,761	867,947	1,742,611	239,738	15,717	76,865
		0.97%								

Weather Normalized Data from Hydro

	Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
kWh - 30 year weather normalized amount	1,191,485,445	275,126,842	129,410,159	231,115,407	176,759,963	366,098,529	9,161,777	740,667	3,072,101
2006 EDR Distribution Loss Factor		**1.0446**	1.0446	1.0446	1.0342	1.0045	1.0446	1.0446	1.0446

Bad Debt Data from EDR 2006

Sheet ADJ5 rows 26 - 32, column E	106,097	56,821	18,078	31,198					
Sheet ADJ5 rows 26 - 32, column F	138,090	92,494	16,416	29,180					
Sheet ADJ5 rows 26 - 32, column G	87,712	**41,532**	46,180	-					
Three-year average	**110,633**	**63,616**	**26,891**	**20,126**	**-**	**-**	**-**	**-**	**-**

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Sheet I7.1 Meter Capital Worksheet - Second Run

		Residential			GS <50			GS>50-Regular		
		1	2	3	1	2	3	1	2	3
		Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
Allocation Percentage Weighted Factor				46.80%			33%			16%
Cost Relative to Residential Average Cost				1.00			5.77			29.79
Total		30648	1912575	62.40456147	3705	1334980	360.3184885	360	669200	1858.888889
Meter Types	**Cost per Meter (Installed)**									
Single Phase 200 Amp - Urban	50	28,785	1439250		1,754	87700			0	
Single Phase 200 Amp - Rural	150	0	0		0	0			0	
Central Meter	250	33	8250		0	0		0	0	
Network Meter (Costs to be updated)	225	1,119	251775		0	0		0	0	
Three-phase - No demand	210	0	0		1,358	285180		0	0	
Smart Meters	300	711	213300		0	0		0	0	
Demand without IT (usually three-phase)	500	0	0		177	88500		57	28500	
Demand with IT	2,100		0		416	873600		281	590100	
Demand with IT and Interval Capability - Secondary	2,300		0			0		22	50600	
Demand with IT and Interval Capability - Primary	10,000		0			0			0	
Demand with IT and Interval Capability -Special (WMP)	40,000		0			0		0	0	
LDC Specific 1			0			0		0	0	
LDC Specific 2			0			0		0	0	
LDC Specific 3			0			0		0	0	

GS >50-Intermediate			Large Use >5MW			Street Light			Sentinel		
1	2	3	1	2	3	1	2	3	1	2	3
Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
		3%			1%			0%			0%
		160.24			160.24			-			-
12	120000	10000	5	50000	10000	0	0	-	0	0	-
	0			0			0			0	
	0			0			0			0	
	0			0			0			0	
	0			0			0			0	
	0			0			0			0	
	0			0			0			0	
	0			0			0			0	
	0			0			0			0	
	0			0			0			0	
0	0			0			0			0	
12	120000		5	50000			0			0	
	0			0			0			0	
	0			0			0			0	
	0			0			0			0	
	0			0			0			0	

Unmetered Scattered Load			TOTAL		
1	2	3	1	2	3
Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
		0%			100%
		-			1.89
0	0	-	34730	4086755	117.6721854
	0	30,539	1526950		
	0	0	0		
	0	33	8250		
	0	1,119	251775		
	0	1,358	285180		
	0	711	213300		
	0	234	117000		
	0	697	1463700		
	0	22	50600		
	0	17	170000		
	0	0	0		
	0	0	0		
	0	0	0		
	0	0	0		

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Sheet I7.2 Meter Reading Worksheet - Second Run

Weighting Factors based on Contractor Pricing

Description			1			2			3			5		
			Residential			GS <50			GS>50-Regular			GS >50-Intermediate		
			Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	Allocation Percentage Weighted Factor				70.43%			22.39%			3.84%			2.36%
	Cost Relative to Residential Average Cost				1.00			2.22			2.67			43.53
	Total		187,149	210,663	1.13	26,782	66,955	2.50	3,828	11,484	3.00	144	7,056	49.00
		Factor												
Residential - Urban - Outside		1.00	169,803	169,803			0			0			0	
Residential - Urban - Outside with other services		1.00		0			0			0			0	
Residential - Urban - Inside		2.00	11,178	22,356			0			0			0	
Residential - Urban - Inside - with other services		1.00		0			0			0			0	
Residential - Rural - Outside		3.00	6,168	18,504			0			0			0	
Residential - Rural - Outside with other services		2.00		0			0			0			0	
LDC Specific 1				0			0			0			0	
LDC Specific 2				0			0			0			0	
GS - Walking		2.00		0		13,391	26,782			0			0	
GS - Walking - with other services		3.00		0			0			0			0	
GS - Vehicle with other services --- TOU Read		3.00		0			0			0			0	
GS - Vehicle with other services		3.00		0		13,391	40,173		3,828	11,484			0	
LDC Specific 3				0			0			0			0	
LDC Specific 4		0.00		0			0			0			0	
Interval		49.00		0			0			0		144	7,056	
LDC Specific 5				0			0			0			0	
LDC Specific 6				0			0			0			0	

6			7			8			9					
Large Use >5MW			Street Light			Sentinel			Unmetered Scattered Load			TOTAL		
Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
		0.98%			0.00%			0.00%			0.00%			100.00%
		43.53			0.00			0.00			0.00			92.95
60	**2,940**	**49.00**	**-**	**-**	**0**	**-**	**-**	**0**	**-**	**-**	**0**	**217,963**	**299,098**	**105**
	0			0			0			0		169,803	169,803	
	0			0			0			0		-	-	
	0			0			0			0		11,178	22,356	
	0			0			0			0		-	-	
	0			0			0			0		6,168	18,504	
	0			0			0			0		-	-	
	0			0			0			0		-	-	
	0			0			0			0		-	-	
	0			0			0			0		13,391	26,782	
	0			0			0			0		-	-	
	0			0			0			0		-	-	
	0			0			0			0		17,219	51,657	
	0			0			0			0		-	-	
	0			0			0			0		-	-	
60	2,940			0			0			0		204	9,996	
	0			0			0			0		-	-	
	0			0			0			0		-	-	

	A	B	C	D	E	F	H	I	J	K	L
24	**Non-co-incident Peak**		**Indicator**								
25	**1 NCP**		**NCP 1**								
26	**4 NCP**		**NCP 4**								
27	**12 NCP**		**NCP 12**								
28											
29											
30				**1**	**2**	**3**	**5**	**6**	**7**	**8**	**9**
31	**Customer Classes**		**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**
32											
33											
34											
35	**CO-INCIDENT PEAK**										
36											
37	**1 CP**										
38	Transformation CP	TCP1	179,743	62,608	17,600	31,489	23,979	43,721	-	-	346
39	Bulk Delivery CP	BCP1	179,743	62,608	17,600	31,489	23,979	43,721	-	-	346
40	Total Sytem CP	DCP1	179,743	62,608	17,600	31,489	23,979	43,721	-	-	346
41											
42	**4 CP**										
43	Transformation CP	TCP4	700,496	231,160	66,987	132,717	92,742	173,375	2,011	130	1,374
44	Bulk Delivery CP	BCP4	700,496	231,160	66,987	132,717	92,742	173,375	2,011	130	1,374
45	Total Sytem CP	DCP4	700,496	231,160	66,987	132,717	92,742	173,375	2,011	130	1,374
46											
47	**12 CP**										
48	Transformation CP	TCP12	1,939,628	580,032	191,632	363,440	265,918	517,293	15,900	1,185	4,227
49	Bulk Delivery CP	BCP12	1,939,628	580,032	191,632	363,440	265,918	517,293	15,900	1,185	4,227
50	Total Sytem CP	DCP12	1,939,628	580,032	191,632	363,440	265,918	517,293	15,900	1,185	4,227
51											
52	**NON CO_INCIDENT PEAK**										
53											
54	**1 NCP**										
55	Classification NCP from Load Data Provider	DNCP1	201,562	66,033	22,188	37,179	26,636	46,335	2,565	240	387
56	Primary NCP	PNCP1	200,474	66,033	22,188	37,179	25,755	46,128	2,565	240	387
57	Line Transformer NCP	LTNCP1	123,885	66,033	22,174	27,102	-	5,384	2,565	240	387
58	Secondary NCP	SNCP1	115,470	63,214	22,100	27,102	-	-	2,455	229	370
59											
60	**4 NCP**										
61	Classification NCP from Load Data Provider	DNCP4	768,862	239,561	85,249	146,027	102,827	183,692	9,120	876	1,511
62	Primary NCP	PNCP4	764,639	239,561	85,249	146,027	99,426	182,869	9,120	876	1,511
63	Line Transformer NCP	LTNCP4	464,178	239,561	85,196	106,449	-	21,465	9,120	876	1,511
64	Secondary NCP	SNCP4	431,706	229,333	84,909	106,449	-	-	8,731	839	1,446
65											
66	**12 NCP**										
67	Classification NCP from Load Data Provider	DNCP12	2,128,137	616,197	239,517	413,899	291,152	535,392	25,466	2,121	4,392
68	Primary NCP	PNCP12	2,116,110	616,197	239,517	413,899	281,524	532,993	25,466	2,121	4,392
69	Line Transformer NCP	LTNCP12	1,253,391	616,197	239,369	301,719	-	64,126	25,466	2,121	4,392
70	Secondary NCP	SNCP12	1,160,783	589,888	238,562	301,719	-	-	24,379	2,030	4,205
71											
72											

USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?	1 Residential	2 GS <50	3 GS>50-Regular	5 GS >50-Intermediat	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Metered Scattered L

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

1995	Contributions and Grants - Credit	$0	Yes	$0	$0	$0					

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

1805	Land	$0	Yes								
1806	Land Rights	$40,000	Yes					$40,000			
1808	Buildings and Fixtures	$0	Yes								
1810	Leasehold Improvements	$0	Yes								
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	Yes								
1820	Distribution Station Equipment - Normally Primary below 50 kV	$421,974	Yes					$421,974			
1825	Storage Battery Equipment	$0	Yes								
1830	Poles, Towers and Fixtures	$235,204	Yes					$235,204			
1835	Overhead Conductors and Devices	$422,762	Yes					$422,762			
1840	Underground Conduit	$0	Yes								
1845	Underground Conductors and Devices	$223,606	Yes					$223,606			
1850	Line Transformers	$416,080	Yes					$416,080			
1855	Services	$0	Yes								
1860	Meters	$14,416	Yes					$14,416			
1905	Land	$0	Yes								
1906	Land Rights	$0	Yes								
1908	Buildings and Fixtures	$0	Yes								
1910	Leasehold Improvements	$0	Yes								
1915	Office Furniture and Equipment	$0	Yes								
1920	Computer Equipment - Hardware	$0	Yes								
1925	Computer Software	$0	Yes								
1930	Transportation Equipment	$0	Yes								
1935	Stores Equipment	$0	Yes								
1940	Tools, Shop and Garage Equipment	$0	Yes								
1945	Measurement and Testing Equipment	$0	Yes								
1950	Power Operated Equipment	$0	Yes								
1955	Communication Equipment	$0	Yes								
1960	Miscellaneous Equipment	$0	Yes								
1970	Load Management Controls - Customer Premises	$0	Yes								
1975	Load Management Controls - Utility Premises	$0	Yes								
1980	System Supervisory Equipment	$0	Yes								
1990	Other Tangible Property	$0	Yes								
2005	Property Under Capital Leases	$0	Yes								
2010	Electric Plant Purchased or Sold	$0	Yes								
2050	Completed Construction Not Classified--Electric	$0	Yes								
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($232,871)	Yes					($232,871)			
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0	Yes								
	Directly Allocated Net Fixed Assets			**$0**	**$0**	**$0**	**$0**	**$1,541,171**	**$0**	**$0**	**$0**
5005	Operation Supervision and Engineering	$0	Yes								
5010	Load Dispatching	$0	Yes								
5012	Station Buildings and Fixtures Expense	$0	Yes								
5014	Transformer Station Equipment - Operation Labour	$0	Yes								

5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	Yes								
5016	Distribution Station Equipment - Operation Labour	$0	Yes								
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	Yes								
5020	Overhead Distribution Lines and Feeders - Operation Labour	$0	Yes								
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0	Yes								
5030	Overhead Subtransmission Feeders - Operation	$0	Yes								
5035	Overhead Distribution Transformers- Operation	$0	Yes								
5040	Underground Distribution Lines and Feeders - Operation Labour	$0	Yes								
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	Yes								
5050	Underground Subtransmission Feeders - Operation	$0	Yes								
5055	Underground Distribution Transformers - Operation	$0	Yes								
5065	Meter Expense	$0	Yes								
5070	Customer Premises - Operation Labour	$0	Yes								
5075	Customer Premises - Materials and Expenses	$0	Yes								
5085	Miscellaneous Distribution Expense	$0	Yes								
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	Yes								
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	Yes								
5096	Other Rent	$0	Yes								
5105	Maintenance Supervision and Engineering	$0	Yes								
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	Yes								
5112	Maintenance of Transformer Station Equipment	$0	Yes								
5114	Maintenance of Distribution Station Equipment	$3,490	Yes					$3,490			
5120	Maintenance of Poles, Towers and Fixtures	$0	Yes								
5125	Maintenance of Overhead Conductors and Devices	$5,463	Yes					$5,463			
5130	Maintenance of Overhead Services	$0	Yes								
5135	Overhead Distribution Lines and Feeders - Right of Way	$0	Yes								
5145	Maintenance of Underground Conduit	$0	Yes								
5150	Maintenance of Underground Conductors and Devices	$0	Yes								
5155	Maintenance of Underground Services	$0	Yes								
5160	Maintenance of Line Transformers	$0	Yes								
5175	Maintenance of Meters	$0	Yes								
5305	Supervision	$0	Yes								
5310	Meter Reading Expense	$0	Yes								
5315	Customer Billing	$0	Yes								
5320	Collecting	$0	Yes								
5325	Collecting- Cash Over and Short	$0	Yes								
5330	Collection Charges	$0	Yes								
5335	Bad Debt Expense	$0	Yes								
5340	Miscellaneous Customer Accounts Expenses	$0	Yes								
5405	Supervision	$0	Yes								
5410	Community Relations - Sundry	$0	Yes								
5415	Energy Conservation	$0	Yes								
5420	Community Safety Program	$0	Yes								

5425	Miscellaneous Customer Service and Informational Expenses	$0	Yes								
5505	Supervision	$0	Yes								
5510	Demonstrating and Selling Expense	$0	Yes								
5515	Advertising Expense	$0	Yes								
5520	Miscellaneous Sales Expense	$0	Yes								
5605	Executive Salaries and Expenses	$0	Yes								
5610	Management Salaries and Expenses	$0	Yes								
5615	General Administrative Salaries and Expenses	$0	Yes								
5620	Office Supplies and Expenses	$0	Yes								
5625	Administrative Expense Transferred Credit	$0	Yes								
5630	Outside Services Employed	$0	Yes								
5635	Property Insurance	$0	Yes								
5640	Injuries and Damages	$0	Yes								
5645	Employee Pensions and Benefits	$0	Yes								
5650	Franchise Requirements	$0	Yes								
5655	Regulatory Expenses	$0	Yes								
5660	General Advertising Expenses	$0	Yes								
5665	Miscellaneous General Expenses	$23,780	Yes			$14,953	$6,866	$1,961			
5670	Rent	$0	Yes								
5675	Maintenance of General Plant	$0	Yes								
5680	Electrical Safety Authority Fees	$0	Yes								
5705	Amortization Expense - Property, Plant, and Equipment	$0	Yes								
5710	Amortization of Limited Term Electric Plant	$0	Yes								
5715	Amortization of Intangibles and Other Electric Plant	$0	Yes								
5720	Amortization of Electric Plant Acquisition Adjustments	$0	Yes								
6105	Taxes Other Than Income Taxes	$0	Yes								
6205	Donations	$0	Yes								
6210	Life Insurance	$0	Yes								
6215	Penalties	$0	Yes								
6225	Other Deductions	$0	Yes								
	Total Expenses			$0	$0	$14,953	$6,866	$10,914	$0	$0	$0
	Depreciation Expense			$0	$0	$0	$0	$0	$0	$0	$0

Total Net Fixed Assets Excluding Gen Plant	**$58,696,991**	**Allocated**	**Residential**	**GS <50**	**GS>50-Regular**	**GS >50-Intermediat**	**Large Use >5MW**	**Street Light**	**Sentinel**	**etered Scattered L**
Approved Total PILs	**$1,151,955**	**$30,246**	$0	$0	$0	$0	$30,246	$0	$0	$0
Approved Total Return on Debt	**$1,690,807**	**$44,394**	$0	$0	$0	$0	$44,394	$0	$0	$0
Approved Total Return on Equity	**$2,098,932**	**$55,110**	$0	$0	$0	$0	$55,110	$0	$0	$0
		Total	**$0**	**$0**	**$14,953**	**$6,866**	**$140,665**	**$0**	**$0**	**$0**

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Sheet O1 Revenue to Cost Summary Worksheet - Second Run

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets		Total	1 Residential	2 GS <50	3 GS>50-Regular	5 GS >50-Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
crev	Distribution Revenue (sale)	$15,877,533	$8,121,495	$2,723,492	$2,151,562	$868,098	$1,681,510	$239,699	$14,397	$77,282
mi	Miscellaneous Revenue (mi)	$1,931,374	$1,061,000	$318,802	$279,605	$61,201	$114,022	$67,124	$6,117	$23,504
	Total Revenue	**$17,808,908**	**$9,182,495**	**$3,042,294**	**$2,431,166**	**$929,298**	**$1,795,532**	**$306,823**	**$20,514**	**$100,786**
	Expenses									
di	Distribution Costs (di)	$4,306,128	$2,186,020	$606,651	$717,797	$182,017	$369,123	$210,731	$18,669	$15,119
cu	Customer Related Costs (cu)	$1,973,038	$1,233,884	$419,143	$219,405	$18,609	$9,989	$391	$654	$70,963
ad	General and Administration (ad)	$3,424,946	$1,853,734	$558,202	$514,699	$112,359	$212,240	$118,951	$10,848	$43,912
dep	Depreciation and Amortization (dep)	$3,130,369	$1,550,698	$491,323	$509,671	$143,792	$273,078	$139,588	$12,362	$9,857
INPUT	PILs (INPUT)	$1,121,709	$566,717	$178,178	$180,796	$46,905	$88,330	$52,429	$4,650	$3,705
INT	Interest	$1,646,412	$831,810	$261,524	$265,367	$68,846	$129,648	$76,953	$6,825	$5,439
	Total Expenses	**$15,602,602**	**$8,222,863**	**$2,515,021**	**$2,407,736**	**$572,528**	**$1,082,408**	**$599,043**	**$54,008**	**$148,996**
	Direct Allocation	**$162,484**	**$0**	**$0**	**$14,953**	**$6,866**	**$140,665**	**$0**	**$0**	**$0**
NI	Allocated Net Income (NI)	$2,043,822	$1,032,592	$324,650	$329,421	$85,464	$160,943	$95,528	$8,473	$6,751
	Revenue Requirement (includes NI)	$17,808,908	$9,255,455	$2,839,671	$2,752,110	$664,857	$1,384,016	$694,571	$62,481	$155,747
	$0	**Revenue Requirement Input equals Output**								

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Sheet O1 Revenue to Cost Summary Worksheet - Second Run

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets		Total	1 Residential	2 GS <50	3 GS>50-Regular	5 GS >50-Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
	Rate Base Calculation									
	Net Assets									
dp	Distribution Plant - Gross	$58,696,991	$28,818,022	$9,317,305	$9,603,806	$2,785,370	$5,235,594	$2,530,783	$224,221	$181,890
gp	General Plant - Gross	$13,539,973	$6,829,102	$2,151,365	$2,184,540	$570,504	$1,074,314	$629,805	$55,855	$44,486
accum dep	Accumulated Depreciation	($36,797,227)	($17,772,525)	($5,837,653)	($6,070,496)	($1,862,627)	($3,497,981)	($1,512,127)	($133,879)	($109,938)
co	Capital Contribution	($2,049,843)	($1,010,676)	($326,920)	($335,065)	($94,981)	($178,767)	($89,267)	($7,911)	($6,255)
	Total Net Plant	$33,389,894	$16,863,923	$5,304,098	$5,382,785	$1,398,266	$2,633,159	$1,559,194	$138,286	$110,183
	Directly Allocated Net Fixed Assets	$1,541,171	$0	$0	$0	$0	$1,541,171	$0	$0	$0
COP	Cost of Power (COP)	$68,756,970	$18,020,057	$8,479,826	$14,687,423	$11,444,040	$15,297,130	$587,062	$43,479	$197,951
	OM&A Expenses	$9,704,111	$5,273,638	$1,583,996	$1,451,901	$312,985	$591,352	$330,073	$30,171	$129,995
	Directly Allocated Expenses	$32,733	$0	$0	$14,953	$6,866	$10,914	$0	$0	$0
	Subtotal	*$78,493,814*	*$23,293,695*	*$10,063,823*	*$16,154,277*	*$11,763,891*	*$15,899,396*	*$917,135*	*$73,651*	*$327,946*
	Working Capital	$11,774,072	$3,494,054	$1,509,573	$2,423,142	$1,764,584	$2,384,909	$137,570	$11,048	$49,192
	Total Rate Base	$46,705,137	$20,357,977	$6,813,671	$7,805,927	$3,162,850	$6,559,239	$1,696,764	$149,333	$159,375
	$1	Rate Base Input equals Output								
	Equity Component of Rate Base	$23,352,568	$10,178,989	$3,406,836	$3,902,963	$1,581,425	$3,279,620	$848,382	$74,667	$79,687
	Net Income on Allocated Assets	$2,043,822	$959,633	$527,273	$8,478	$349,904	$572,459	($292,220)	($33,495)	($48,209)
	Net Income on Direct Allocation Assets	$55,110	$0	$0	$0	$0	$55,110	$0	$0	$0
	Net Income	$2,098,933	$959,633	$527,273	$8,478	$349,904	$627,569	($292,220)	($33,495)	($48,209)
	RATIOS ANALYSIS									
	REVENUE TO EXPENSES %	100.00%	99.21%	107.14%	88.34%	139.77%	129.73%	44.17%	32.83%	64.71%
	EXISTING REVENUE MINUS ALLOCATED COSTS	$0	($72,959)	$202,623	($320,944)	$264,441	$411,516	($387,748)	($41,967)	($54,961)
	RETURN ON EQUITY COMPONENT OF RATE BASE	8.99%	9.43%	15.48%	0.22%	22.13%	19.14%	-34.44%	-44.86%	-60.50%

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Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - Second Run

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

	1	2	3	5	6	7	8	9
	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	$3.58	$12.23	$62.49	$250.59	$281.29	$0.00	$0.09	$19.89
Customer Unit Cost per month - Directly Related	$5.46	$18.21	$94.01	$358.73	$408.82	$0.01	$0.14	$31.35
Customer Unit Cost per month - Minimum System with PLCC Adjustment	$12.92	$27.15	$114.61	$375.71	$477.98	$9.70	$8.51	$37.55
Fixed Charge per approved 2006 EDR	$13.92	$25.45	$331.21	$3,088.16	$18,042.49	$1.37	$1.81	$12.60

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

		1	2	3	5	6	7	8	9
	Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
General Plant - Gross Assets	$13,539,973	$6,829,102	$2,151,365	$2,184,540	$570,504	$1,074,314	$629,805	$55,855	$44,486
General Plant - Accumulated Depreciation	($7,120,277)	($3,591,226)	($1,131,340)	($1,148,786)	($300,012)	($564,950)	($331,196)	($29,373)	($23,394)
General Plant - Net Fixed Assets	$6,419,696	$3,237,876	$1,020,025	$1,035,754	$270,493	$509,364	$298,609	$26,483	$21,092
General Plant - Depreciation	$862,402	$434,966	$137,027	$139,140	$36,337	$68,426	$40,114	$3,558	$2,833
Total Net Fixed Assets Excluding General Plant	$26,970,198	$13,626,046	$4,284,073	$4,347,031	$1,127,774	$2,123,795	$1,260,585	$111,803	$89,091
Total Administration and General Expense	$3,424,946	$1,853,734	$558,202	$514,699	$112,359	$212,240	$118,951	$10,848	$43,912
Total O&M	$6,279,166	$3,419,905	$1,025,794	$937,202	$200,626	$379,112	$211,122	$19,323	$86,082

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Sheet O2.1 Line Transformer Worksheet - Second Run

Line Transformers Demand Unit Cost for PLCC
Adjustment to Customer Related Cost
Allocation by rate classification

		1	2	3	4	5	6	7	8	9
Description	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**GS> 50-TOU**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**
Depreciation on Acct 1850 Line Transformers	$289,183	$138,315	$57,547	$76,902	$0	$0	$15,582	$0	$25	$812
Depreciation on General Plant Assigned to Line Transformers	$105,333	$50,299	$20,969	$28,042	$0	$0	$5,719	$0	$9	$294
Acct 5035 - Overhead Distribution Transformers- Operation	$1,319	$631	$263	$351	$0	$0	$71	$0	$0	$4
Acct 5055 - Underground Distribution Transformers - Operation	$73,040	$34,935	$14,535	$19,424	$0	$0	$3,936	$0	$6	$205
Acct 5160 - Maintenance of Line Transformers	$370,423	$177,171	$73,714	$98,507	$0	$0	$19,959	$0	$32	$1,040
Allocation of General Expenses	$196,056	$93,773	$39,015	$52,137	$0	$0	$10,564	$0	$17	$551
Admin and General Assigned to Line Transformers	$242,511	$115,313	$48,165	$64,958	$0	$0	$13,417	$0	$22	$637
PILs on Line Transformers	$137,018	$65,535	$27,266	$36,437	$0	$0	$7,383	$0	$12	$385
Debt Return on Line Transformers	$201,111	$96,190	$40,021	$53,481	$0	$0	$10,836	$0	$17	$565
Equity Return on Line Transformers	$249,655	$119,409	$49,681	$66,391	$0	$0	$13,452	$0	$22	$701
Total	**$1,865,651**	**$891,570**	**$371,177**	**$496,630**	**$0**	**$0**	**$100,918**	**$0**	**$161**	**$5,194**
Line Tranformer NCP	398,341	190,524	79,270	105,931	0	0	21,463	0	34	1,119
PLCC Amount	65,837	49,037	5,926	518	0	0	2	9,120	842	392
Adjustment to Customer Related Cost for PLCC	**$265,435**	**$229,471**	**$27,750**	**$2,430**	**$0**	**$0**	**$8**	**$0**	**$3,956**	**$1,820**
General Plant - Gross Assets	$13,539,973	$6,829,102	$2,151,365	$2,184,540	$0	$570,504	$1,074,314	$629,805	$55,855	$44,486
General Plant - Accumulated Depreciation	($7,120,277)	($3,591,226)	($1,131,340)	($1,148,786)	$0	($300,012)	($564,950)	($331,196)	($29,373)	($23,394)
General Plant - Net Fixed Assets	$6,419,696	$3,237,876	$1,020,025	$1,035,754	$0	$270,493	$509,364	$298,609	$26,483	$21,092
General Plant - Depreciation	$862,402	$434,966	$137,027	$139,140	$0	$36,337	$68,426	$40,114	$3,558	$2,833
Total Net Fixed Assets Excluding General Plant	**$26,970,198**	**$13,626,046**	**$4,284,073**	**$4,347,031**	**$0**	**$1,127,774**	**$2,123,795**	**$1,260,585**	**$111,803**	**$89,091**
Total Administration and General Expense	$3,424,946	$1,853,734	$558,202	$514,699	$0	$112,359	$212,240	$118,951	$10,848	$43,912
Total O&M	**$6,279,166**	**$3,419,905**	**$1,025,794**	**$937,202**	**$0**	**$200,626**	**$379,112**	**$211,122**	**$19,323**	**$86,082**
Line Transformer Rate Base										
Acct 1850 - Line Transformers - Gross Assets	$7,068,843	$3,380,988	$1,406,696	$1,879,814	$0	$0	$380,883	$0	$609	$19,853
Line Transformers - Accumulated Depreciation	($3,774,406)	($1,805,277)	($751,105)	($1,003,726)	$0	$0	($203,372)	$0	($325)	($10,600)
Line Transformers - Net Fixed Assets	$3,294,437	$1,575,711	$655,591	$876,088	$0	$0	$177,511	$0	$284	$9,252
General Plant Assigned to Line Transformers - NFA	$784,095	$374,427	$156,094	$208,743	$0	$0	$42,574	$0	$67	$2,190
Line Transformer Net Fixed Assets Including General Plant	$4,078,533	$1,950,138	$811,686	$1,084,831	$0	$0	$220,084	$0	$351	$11,443
General Expenses										
Acct 5005 - Operation Supervision and Engineering	$536,387	$200,642	$85,028	$129,664	$0	$40,045	$79,807	$0	$24	$1,176
Acct 5010 - Load Dispatching	$330,620	$123,673	$52,410	$79,923	$0	$24,683	$49,192	$0	$15	$725
Acct 5085 - Miscellaneous Distribution Expense	$24,684	$9,234	$3,913	$5,967	$0	$1,843	$3,673	$0	$1	$54
Acct 5105 - Maintenance Supervision and Engineering	$30,630	$11,458	$4,855	$7,404	$0	$2,287	$4,557	$0	$1	$67
Total	$922,321	$345,006	$146,206	$222,959	$0	$68,858	$137,229	$0	$41	$2,023
Acct 1850 - Line Transformers - Gross Assets	$7,068,843	$3,380,988	$1,406,696	$1,879,814	$0	$0	$380,883	$0	$609	$19,853
Acct 1815 - 1855	$33,254,401	$12,439,233	$5,271,468	$8,038,800	$0	$2,482,680	$4,947,819	$0	$1,467	$72,935

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Sheet O2.2 Primary Cost PLCC Adjustment Worksheet - Second Run

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

Allocation by Rate Classification

		1	2	3	4	5	6	7	8	9
Description	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**GS> 50-TOU**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$214,097	$58,380	$24,305	$44,568	$0	$30,460	$56,031	$0	$11	$343
Depreciation on Acct 1835-4 Primary Overhead Conductors	$277,531	$75,676	$31,506	$57,773	$0	$39,485	$72,632	$0	$14	$444
Depreciation on Acct 1840-4 Primary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1845-4 Primary Underground Conductors	$53,319	$14,539	$6,053	$11,099	$0	$7,586	$13,954	$0	$3	$85
Depreciation on General Plant Assigned to Primary C&P	$221,065	$60,006	$25,032	$45,934	$0	$31,601	$58,129	$0	$11	$351
Primary C&P Operations and Maintenance	$861,720	$253,052	$105,772	$189,218	$0	$109,932	$202,222	$0	$38	$1,485
Allocation of General Expenses	$383,626	$104,606	$43,551	$79,859	$0	$54,579	$100,399	$0	$19	$614
Admin and General Assigned to Primary C&P	$474,196	$137,165	$57,558	$103,916	$0	$61,567	$113,211	$0	$21	$758
PILs on Primary C&P	$286,720	$78,182	$32,549	$59,686	$0	$40,792	$75,037	$0	$14	$459
Debt Return on Primary C&P	$420,840	$114,753	$47,775	$87,606	$0	$59,873	$110,138	$0	$21	$674
Equity Return on Primary C&P	$522,422	$142,453	$59,307	$108,752	$0	$74,325	$136,723	$0	$26	$836
Total	**$3,715,536**	**$1,038,813**	**$433,408**	**$788,412**	**$0**	**$510,200**	**$938,477**	**$0**	**$176**	**$6,050**
Primary NCP	698,717	190,524	79,321	145,451	0	99,407	182,861	0	34	1,119
PLCC Amount	65,922	49,037	5,928	576	0	19	8	9,120	842	392
Adjustment to Customer Related Cost for PLCC	**$309,457**	**$267,368**	**$32,391**	**$3,122**	**$0**	**$99**	**$41**	**$0**	**$4,317**	**$2,120**
General Plant - Gross Assets	$13,539,973	$6,829,102	$2,151,365	$2,184,540	$0	$570,504	$1,074,314	$629,805	$55,855	$44,486
General Plant - Accumulated Depreciation	($7,120,277)	($3,591,226)	($1,131,340)	($1,148,786)	$0	($300,012)	($564,950)	($331,196)	($29,373)	($23,394)
General Plant - Net Fixed Assets	$6,419,696	$3,237,876	$1,020,025	$1,035,754	$0	$270,493	$509,364	$298,609	$26,483	$21,092
General Plant - Depreciation	$862,402	$434,966	$137,027	$139,140	$0	$36,337	$68,426	$40,114	$3,558	$2,833
Total Net Fixed Assets Excluding General Plant	**$26,970,198**	**$13,626,046**	**$4,284,073**	**$4,347,031**	**$0**	**$1,127,774**	**$2,123,795**	**$1,260,585**	**$111,803**	**$89,091**
Total Administration and General Expense	**$3,424,946**	**$1,853,734**	**$558,202**	**$514,699**	**$0**	**$112,359**	**$212,240**	**$118,951**	**$10,848**	**$43,912**
Total O&M	**$6,279,166**	**$3,419,905**	**$1,025,794**	**$937,202**	**$0**	**$200,626**	**$379,112**	**$211,122**	**$19,323**	**$86,082**
Primary Conductors and Poles Gross Assets										
Acct 1830-4 Primary Poles, Towers & Fixtures	$5,421,567	$1,478,338	$615,475	$1,128,600	$0	$771,330	$1,418,877	$0	$266	$8,681
Acct 1835-4 Primary Overhead Conductors	$7,021,006	$1,914,469	$797,049	$1,461,553	$0	$998,884	$1,837,465	$0	$345	$11,241
Acct 1840-4 Primary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	$1,389,116	$378,780	$157,697	$289,170	$0	$197,631	$363,545	$0	$68	$2,224
Subtotal	*$13,831,690*	*$3,771,588*	*$1,570,221*	*$2,879,324*	*$0*	*$1,967,845*	*$3,619,887*	*$0*	*$680*	*$22,146*
Primary Conductors and Poles Accumulated Depreciation										
Acct 1830-4 Primary Poles, Towers & Fixtures	($2,765,057)	($753,968)	($313,899)	($575,598)	$0	($393,387)	($723,642)	$0	($136)	($4,427)
Acct 1835-4 Primary Overhead Conductors	($3,537,064)	($964,477)	($401,540)	($736,306)	$0	($503,221)	($925,684)	$0	($174)	($5,663)
Acct 1840-4 Primary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	($635,713)	($173,345)	($72,168)	($132,336)	$0	($90,443)	($166,372)	$0	($31)	($1,018)
Subtotal	***($6,937,834)***	***($1,891,790)***	***($787,607)***	***($1,444,239)***	***$0***	***($987,051)***	***($1,815,698)***	***$0***	***($341)***	***($11,108)***
Primary Conductor & Pools - Net Fixed Assets	$6,893,856	$1,879,798	$782,614	$1,435,084	$0	$980,794	$1,804,189	$0	$339	$11,038
General Plant Assigned to Primary C&P - NFA	$1,645,601	$446,685	$186,338	$341,933	$0	$235,240	$432,710	$0	$80	$2,613
Primary C&P Net Fixed Assets Including General Plant	$8,539,457	$2,326,483	$968,952	$1,777,018	$0	$1,216,034	$2,236,899	$0	$419	$13,651
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Acct 1830-5 Secondary Poles, Towers & Fixtures	$1,529,160	$752,735	$329,764	$442,260	$0	$0	$0	$0	$0	$4,401
Acct 1835-5 Secondary Overhead Conductors	$1,980,284	$974,802	$427,049	$572,733	$0	$0	$0	$0	$0	$5,700
Acct 1840-5 Secondary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$5,225,722	$2,572,382	$1,126,930	$1,511,370	$0	$0	$0	$0	$0	$15,041
Subtotal	***$8,735,166***	***$4,299,919***	***$1,883,743***	***$2,526,362***	***$0***	***$0***	***$0***	***$0***	***$0***	***$25,142***
Operations and Maintenance										
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$635,582	$204,012	$86,434	$143,641	$0	$70,531	$129,744	$0	$24	$1,196
Acct 5025 Overhead Distribution Lines & Feeders - Other	$131,031	$42,059	$17,819	$29,613	$0	$14,541	$26,748	$0	$5	$247
Acct 5040 Underground Distribution Lines & Feeders - Labour	$543,260	$242,372	$105,503	$147,874	$0	$16,231	$29,857	$0	$6	$1,418
Acct 5045 Underground Distribution Lines & Feeders - Other	$18,348	$8,186	$3,563	$4,994	$0	$548	$1,008	$0	$0	$48
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$3,218	$1,033	$438	$727	$0	$357	$657	$0	$0	$6
Acct 5120 Maintenance of Poles, Towers & Fixtures	($1,478)	($474)	($201)	($334)	$0	($164)	($302)	$0	($0)	($3)
Acct 5125 Maintenance of Overhead Conductors & Devices	$55,148	$17,702	$7,500	$12,463	$0	$6,120	$11,257	$0	$2	$104
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5145 Maintenance of Underground Conduit	$527	$259	$114	$152	$0	$0	$0	$0	$0	$2
Acct 5150 Maintenance of Underground Conductors & Devices	$59,185	$26,405	$11,494	$16,110	$0	$1,768	$3,253	$0	$1	$154
Total	**$1,444,821**	**$541,552**	**$232,663**	**$355,241**	**$0**	**$109,932**	**$202,222**	**$0**	**$38**	**$3,172**
General Expenses										
Acct 5005 - Operation Supervision and Engineering	$536,387	$200,642	$85,028	$129,664	$0	$40,045	$79,807	$0	$24	$1,176
Acct 5010 - Load Dispatching	$330,620	$123,673	$52,410	$79,923	$0	$24,683	$49,192	$0	$15	$725
Acct 5085 - Miscellaneous Distribution Expense	$24,684	$9,234	$3,913	$5,967	$0	$1,843	$3,673	$0	$1	$54
Acct 5105 - Maintenance Supervision and Engineering	$30,630	$11,458	$4,855	$7,404	$0	$2,287	$4,557	$0	$1	$67
Total	**$922,321**	**$345,006**	**$146,206**	**$222,959**	**$0**	**$68,858**	**$137,229**	**$0**	**$41**	**$2,023**
Primary Conductors and Poles Gross Assets	$13,831,690	$3,771,588	$1,570,221	$2,879,324	$0	$1,967,845	$3,619,887	$0	$680	$22,146
Acct 1815 - 1855	$33,254,401	$12,439,233	$5,271,468	$8,038,800	$0	$2,482,680	$4,947,819	$0	$1,467	$72,935

2006 COST ALLOCATION INFORMATION FILING

Bluewater Power Distribution Corporation

EB-2005-0340 EB-2007-0001

Monday, January 15, 2007

Ontario

Sheet O2.3 Secondary Cost PLCC Adjustment Worksheet - Second Run

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

Allocation by Rate Classification

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	4 GS> 50-TOU	5 GS >50-Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	$60,386	$29,725	$13,022	$17,465	$0	$0	$0	$0	$0	$174
Depreciation on Acct 1835-5 Secondary Overhead Conductors	$120,428	$69,720	$20,648	$22,969	$0	$0	$0	$6,080	$535	$475
Depreciation on Acct 1840-5 Secondary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	$308,588	$178,655	$52,909	$58,857	$0	$0	$0	$15,580	$1,372	$1,216
Depreciation on General Plant Assigned to Secondary C&P	$142,948	$70,282	$30,851	$41,405	$0	$0	$0	$0	$0	$409
Secondary C&P Operations and Maintenance	$583,101	$288,500	$126,891	$166,023	$0	$0	$0	$0	$0	$1,686
Allocation of General Expenses	$242,272	$119,260	$52,246	$70,069	$0	$0	$0	$0	$0	$697
Admin and General Assigned to Primary C&P	$317,467	$156,379	$69,050	$91,178	$0	$0	$0	$0	$0	$860
PILs on Secondary C&P	$186,023	$91,571	$40,116	$53,801	$0	$0	$0	$0	$0	$535
Debt Return on Secondary C&P	$273,040	$134,405	$58,881	$78,968	$0	$0	$0	$0	$0	$786
Equity Return on Secondary C&P	$338,946	$166,847	$73,094	$98,029	$0	$0	$0	$0	$0	$976
Total	**$2,573,200**	**$1,305,345**	**$537,709**	**$698,764**	**$0**	**$0**	**$0**	**$21,661**	**$1,907**	**$7,815**
Secondary NCP	366,266	180,296	78,986	105,931	0	0	0	0	0	1,054
PLCC Amount	65,502	49,037	5,928	576	0	0	0	8,731	839	392
Adjustment to Customer Related Cost for PLCC	**$402,088**	**$355,027**	**$40,356**	**$3,800**	**$0**	**$0**	**$0**	**$0**	**$0**	**$2,906**
General Plant - Gross Assets	$13,539,973	$6,829,102	$2,151,365	$2,184,540	$0	$570,504	$1,074,314	$629,805	$55,855	$44,486
General Plant - Accumulated Depreciation	($7,120,277)	($3,591,226)	($1,131,340)	($1,148,786)	$0	($300,012)	($564,950)	($331,196)	($29,373)	($23,394)
General Plant - Net Fixed Assets	$6,419,696	$3,237,876	$1,020,025	$1,035,754	$0	$270,493	$509,364	$298,609	$26,483	$21,092
General Plant - Depreciation	$862,402	$434,966	$137,027	$139,140	$0	$36,337	$68,426	$40,114	$3,558	$2,833
Total Net Fixed Assets Excluding General Plant	$26,970,198	$13,626,046	$4,284,073	$4,347,031	$0	$1,127,774	$2,123,795	$1,260,585	$111,803	$89,091
Total Administration and General Expense	$3,424,946	$1,853,734	$558,202	$514,699	$0	$112,359	$212,240	$118,951	$10,848	$43,912
Total O&M	$6,279,166	$3,419,905	$1,025,794	$937,202	$0	$200,626	$379,112	$211,122	$19,323	$86,082
Secondary Conductors and Poles Gross Plant										
Acct 1830-5 Secondary Poles, Towers & Fixtures	$1,529,160	$752,735	$329,764	$442,260	$0	$0	$0	$0	$0	$4,401
Acct 1835-5 Secondary Overhead Conductors	$1,980,284	$974,802	$427,049	$572,733	$0	$0	$0	$0	$0	$5,700
Acct 1840-5 Secondary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$5,225,722	$2,572,382	$1,126,930	$1,511,370	$0	$0	$0	$0	$0	$15,041
Subtotal	***$8,735,166***	***$4,299,919***	***$1,883,743***	***$2,526,362***	***$0***	***$0***	***$0***	***$0***	***$0***	***$25,142***
Secondary Conductors and Poles Accumulated Depreciation										
Acct 1830-5 Secondary Poles, Towers & Fixtures	($785,925)	($386,874)	($169,485)	($227,303)	$0	$0	$0	$0	$0	($2,262)
Acct 1835-5 Secondary Overhead Conductors	($1,008,484)	($496,430)	($217,480)	($291,671)	$0	$0	$0	$0	$0	($2,903)
Acct 1840-5 Secondary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	($2,468,041)	($1,214,903)	($532,234)	($713,800)	$0	$0	$0	$0	$0	($7,104)
Subtotal	***($4,262,451)***	***($2,098,207)***	***($919,200)***	***($1,232,775)***	***$0***	***$0***	***$0***	***$0***	***$0***	***($12,269)***
Secondary Conductor & Pools - Net Fixed Assets	$4,472,716	$2,201,711	$964,544	$1,293,587	$0	$0	$0	$0	$0	$12,874
General Plant Assigned to Secondary C&P - NFA	$1,064,102	$523,180	$229,655	$308,219	$0	$0	$0	$0	$0	$3,048
Secondary C&P Net Fixed Assets Including General Plant	$5,536,817	$2,724,891	$1,194,199	$1,601,806	$0	$0	$0	$0	$0	$15,922
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Acct 1830-4 Primary Poles, Towers & Fixtures	$5,421,567	$1,478,338	$615,475	$1,128,600	$0	$771,330	$1,418,877	$0	$266	$8,681
Acct 1835-4 Primary Overhead Conductors	$7,021,006	$1,914,469	$797,049	$1,461,553	$0	$998,884	$1,837,465	$0	$345	$11,241
Acct 1840-4 Primary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	$1,389,116	$378,780	$157,697	$289,170	$0	$197,631	$363,545	$0	$68	$2,224
Subtotal	***$13,831,690***	***$3,771,588***	***$1,570,221***	***$2,879,324***	***$0***	***$1,967,845***	***$3,619,887***	***$0***	***$680***	***$22,146***
Operations and Maintenance										
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$635,582	$204,012	$86,434	$143,641	$0	$70,531	$129,744	$0	$24	$1,196
Acct 5025 Overhead Distribution Lines & Feeders - Other	$131,031	$42,059	$17,819	$29,613	$0	$14,541	$26,748	$0	$5	$247
Acct 5040 Underground Distribution Lines & Feeders - Labour	$543,260	$242,372	$105,503	$147,874	$0	$16,231	$29,857	$0	$6	$1,418
Acct 5045 Underground Distribution Lines & Feeders - Other	$18,348	$8,186	$3,563	$4,994	$0	$548	$1,008	$0	$0	$48
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$3,218	$1,033	$438	$727	$0	$357	$657	$0	$0	$6
Acct 5120 Maintenance of Poles, Towers & Fixtures	($1,478)	($474)	($201)	($334)	$0	($164)	($302)	$0	($0)	($3)
Acct 5125 Maintenance of Overhead Conductors & Devices	$55,148	$17,702	$7,500	$12,463	$0	$6,120	$11,257	$0	$2	$104
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5145 Maintenance of Underground Conduit	$527	$259	$114	$152	$0	$0	$0	$0	$0	$2
Acct 5150 Maintenance of Underground Conductors & Devices	$59,185	$26,405	$11,494	$16,110	$0	$1,768	$3,253	$0	$1	$154
Total	**$1,444,821**	**$541,552**	**$232,663**	**$355,241**	**$0**	**$109,932**	**$202,222**	**$0**	**$38**	**$3,172**
General Expenses										
Acct 5005 - Operation Supervision and Engineering	$536,387	$200,642	$85,028	$129,664	$0	$40,045	$79,807	$0	$24	$1,176
Acct 5010 - Load Dispatching	$330,620	$123,673	$52,410	$79,923	$0	$24,683	$49,192	$0	$15	$725
Acct 5085 - Miscellaneous Distribution Expense	$24,684	$9,234	$3,913	$5,967	$0	$1,843	$3,673	$0	$1	$54
Acct 5105 - Maintenance Supervision and Engineering	$30,630	$11,458	$4,855	$7,404	$0	$2,287	$4,557	$0	$1	$67
Total	**$922,321**	**$345,006**	**$146,206**	**$222,959**	**$0**	**$68,858**	**$137,229**	**$0**	**$41**	**$2,023**
Secondary Conductors and Poles Gross Assets	$8,735,166	$4,299,919	$1,883,743	$2,526,362	$0	$0	$0	$0	$0	$25,142
Acct 1815 - 1855	$33,254,401	$12,439,233	$5,271,468	$8,038,800	$0	$2,482,680	$4,947,819	$0	$1,467	$72,935

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2006 COST ALLOCATION INFORMATION FILING

Bluewater Power Distribution Corporation

EB-2005-0340 EB-2007-0001

Monday, January 15, 2007

Sheet O3.1 Line Transformers Unit Cost Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	5 GS >50-Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Depreciation on Acct 1850 Line Transformers	$413,119	$230,012	$68,630	$77,872	$0	$15,585	$17,877	$1,599	$1,545
Depreciation on General Plant Assigned to Line Transformers	$150,389	$83,646	$25,007	$28,395	$0	$5,720	$6,481	$580	$560
Acct 5035 - Overhead Distribution Transformers- Operation	$1,885	$1,049	$313	$355	$0	$71	$82	$7	$7
Acct 5055 - Underground Distribution Transformers - Operation	$104,343	$58,095	$17,334	$19,668	$0	$3,936	$4,515	$404	$390
Acct 5160 - Maintenance of Line Transformers	$529,176	$294,629	$87,910	$99,748	$0	$19,963	$22,899	$2,048	$1,979
Allocation of General Expenses	$280,647	$156,362	$46,590	$52,805	$0	$10,566	$12,184	$1,090	$1,051
Admin and General Assigned to Line Transformers	$346,482	$191,760	$57,440	$65,777	$0	$13,419	$15,492	$1,380	$1,212
PILs on Line Transformers	$195,740	$108,982	$32,517	$36,896	$0	$7,384	$8,470	$757	$732
Debt Return on Line Transformers	$287,301	$159,961	$47,728	$54,155	$0	$10,838	$12,432	$1,112	$1,075
Equity Return on Line Transformers	$356,650	$198,572	$59,249	$67,227	$0	$13,454	$15,433	$1,380	$1,334
Less: Transformer Ownership Allowance Credit	($594,269)	($330,871)	($98,723)	($112,018)	$0	($22,419)	($25,716)	($2,300)	($2,223)
Total	**$2,071,463**	**$1,152,197**	**$343,995**	**$390,882**	**$0**	**$78,519**	**$90,150**	**$8,057**	**$7,663**
Billed kW without Line Transformer Allowance		0	0	310,450	0	77,704	23,274	1,558	0
Billed kWh without Line Transformer Allowance		269,172,954	126,666,633	219,392,039	170,944,308	351,679,464	8,769,187	649,471	2,956,878
Line Transformation Unit Cost ($/kW)		**$0.0000**	**$0.0000**	**$1.2591**	**$0.0000**	**$1.0105**	**$3.8734**	**$5.1713**	**$0.0000**
Line Transformation Unit Cost ($/kWh)		**$0.0043**	**$0.0027**	**$0.0018**	**$0.0000**	**$0.0002**	**$0.0103**	**$0.0124**	**$0.0026**
General Plant - Gross Assets	$13,539,973	$6,829,102	$2,151,365	$2,184,540	$570,504	$1,074,314	$629,805	$55,855	$44,486
General Plant - Accumulated Depreciation	($7,120,277)	($3,591,226)	($1,131,340)	($1,148,786)	($300,012)	($564,950)	($331,196)	($29,373)	($23,394)
General Plant - Net Fixed Assets	$6,419,696	$3,237,876	$1,020,025	$1,035,754	$270,493	$509,364	$298,609	$26,483	$21,092
General Plant - Depreciation	$862,402	$434,966	$137,027	$139,140	$36,337	$68,426	$40,114	$3,558	$2,833
Total Net Fixed Assets Excluding General Plant	$26,970,198	$13,626,046	$4,284,073	$4,347,031	$1,127,774	$2,123,795	$1,260,585	$111,803	$89,091
Total Administration and General Expense	$3,424,946	$1,853,734	$558,202	$514,699	$112,359	$212,240	$118,951	$10,848	$43,912
Total O&M	$6,279,166	$3,419,905	$1,025,794	$937,202	$200,626	$379,112	$211,122	$19,323	$86,082
Line Transformer Rate Base									
Acct 1850 - Line Transformers - Gross Assets	$10,098,347	$5,622,454	$1,677,591	$1,903,510	$0	$380,956	$436,986	$39,079	$37,771
Line Transformers - Accumulated Depreciation	($5,392,008)	($3,002,107)	($895,749)	($1,016,378)	$0	($203,411)	($233,329)	($20,866)	($20,168)
Line Transformers - Net Fixed Assets	$4,706,339	$2,620,347	$781,842	$887,131	$0	$177,545	$203,658	$18,213	$17,603
General Plant Assigned to Line Transformers - NFA	$1,119,492	$622,657	$186,154	$211,374	$0	$42,582	$48,243	$4,314	$4,168
Line Transformer Net Fixed Assets Including General Plant	$5,825,831	$3,243,005	$967,996	$1,098,506	$0	$220,127	$251,900	$22,527	$21,771
General Expenses									
Acct 5005 - Operation Supervision and Engineering									
Acct 5010 - Load Dispatching									
Acct 5085 - Miscellaneous Distribution Expense									
Acct 5105 - Maintenance Supervision and Engineering	$47,123	$23,402	$6,487	$7,686	$2,290	$4,561	$2,328	$206	$163
Total	**$1,418,955**	**$704,684**	**$195,325**	**$231,428**	**$68,958**	**$137,338**	**$70,111**	**$6,213**	**$4,898**
Acct 1850 - Line Transformers - Gross Assets	$10,098,347	$5,622,454	$1,677,591	$1,903,510	$0	$380,956	$436,986	$39,079	$37,771
Acct 1815 - 1855	$51,066,133	$25,339,048	$7,033,123	$8,342,558	$2,486,261	$4,951,724	$2,514,527	$222,829	$176,063

2006 COST ALLOCATION INFORMATION FILING
Bluewater Power Distribution Corporation
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Monday, January 15, 2007
Sheet O3.2 Substation Transformers Unit Cost Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	5 GS >50-Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Depreciation on Acct 1820-2 Distribution Station Equipment	$86,005	$23,452	$9,764	$17,904	$12,236	$22,508	$0	$4	$138
Depreciation on Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1805-2 Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	$13,221	$3,954	$1,306	$2,477	$1,813	$3,526	$108	$8	$29
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	$65,843	$19,690	$6,505	$12,337	$9,027	$17,560	$540	$40	$144
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Substation Transformers	($104,873)	($29,275)	($11,424)	($21,154)	($14,832)	($27,731)	($250)	($22)	($184)
Acct 5012 - Station Buildings and Fixtures Expense	$80	$24	$8	$15	$11	$21	$1	$0	$0
Acct 5016 - Distributon Station Equipment - Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5017 - Distributon Station Equipment - Other	$325	$89	$37	$68	$46	$85	$0	$0	$1
Acct 5114 - Maintenance of Distribution Station Equipment	$19,987	$5,450	$2,269	$4,161	$2,844	$5,231	$0	$1	$32
Allocation of General Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to SubstationTransformers	$11,191	$3,002	$1,255	$2,322	$1,618	$2,976	$0	$1	$17
PILs on SubstationTransformers	($136,024)	($38,142)	($14,855)	($27,487)	($19,146)	($35,798)	($327)	($29)	($241)
Debt Return on Substation Transformers	($199,652)	($55,984)	($21,803)	($40,344)	($28,102)	($52,543)	($480)	($43)	($354)
Equity Return on Substation Transformers	($247,844)	($69,497)	($27,066)	($50,083)	($34,885)	($65,225)	($596)	($53)	($439)
Total	**($491,741)**	**($137,237)**	**($54,005)**	**($99,784)**	**($69,371)**	**($129,389)**	**($1,003)**	**($93)**	**($858)**
Billed kW without Substation Transformer Allowance		0	0	467,580	294,070	563,939	23,274	1,558	0
Billed kWh without Substation Transformer Allowance		269,172,954	126,666,633	219,392,039	170,944,308	351,679,464	8,769,187	649,471	2,956,878
Substation Transformation Unit Cost ($/kW)		**$0.0000**	**$0.0000**	**-$0.2134**	**-$0.2359**	**-$0.2294**	**-$0.0431**	**-$0.0596**	**$0.0000**
Substation Transformation Unit Cost ($/kWh)		**-$0.0005**	**-$0.0004**	**-$0.0005**	**-$0.0004**	**-$0.0004**	**-$0.0001**	**-$0.0001**	**-$0.0003**
General Plant - Gross Assets	$13,539,973	$6,829,102	$2,151,365	$2,184,540	$570,504	$1,074,314	$629,805	$55,855	$44,486
General Plant - Accumulated Depreciation	($7,120,277)	($3,591,226)	($1,131,340)	($1,148,786)	($300,012)	($564,950)	($331,196)	($29,373)	($23,394)
General Plant - Net Fixed Assets	$6,419,696	$3,237,876	$1,020,025	$1,035,754	$270,493	$509,364	$298,609	$26,483	$21,092
General Plant - Depreciation	$862,402	$434,966	$137,027	$139,140	$36,337	$68,426	$40,114	$3,558	$2,833
Total Net Fixed Assets Excluding General Plant	$26,970,198	$13,626,046	$4,284,073	$4,347,031	$1,127,774	$2,123,795	$1,260,585	$111,803	$89,091
Total Administration and General Expense	$3,424,946	$1,853,734	$558,202	$514,699	$112,359	$212,240	$118,951	$10,848	$43,912
Total O&M	$6,279,166	$3,419,905	$1,025,794	$937,202	$200,626	$379,112	$211,122	$19,323	$86,082
Substation Transformer Rate Base Gross Plant									
Acct 1820-2 Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1805-2 Land Station <50 kV	$445,817	$133,318	$44,046	$83,535	$61,120	$118,898	$3,655	$272	$972
Acct 1806-2 Land Rights Station <50 kV	$243,160	$72,715	$24,024	$45,562	$33,337	$64,850	$1,993	$149	$530
Acct 1808-2 Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$688,977***	***$206,034***	***$68,070***	***$129,098***	***$94,457***	***$183,748***	***$5,648***	***$421***	***$1,502***
Substation Transformers - Accumulated Depreciation									
Acct 1820-2 Distribution Station Equipment	($2,311,846)	($630,388)	($262,449)	($481,254)	($328,908)	($605,032)	$0	($114)	($3,702)
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1805-2 Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1806-2 Land Rights Station <50 kV	($221,619)	($66,274)	($21,896)	($41,526)	($30,383)	($59,105)	($1,817)	($135)	($483)
Acct 1808-2 Buildings and Fixtures < 50 KV	($1,426,051)	($426,451)	($140,892)	($267,208)	($195,508)	($380,324)	($11,690)	($871)	($3,108)
Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***($3,959,516)***	***($1,123,112)***	***($425,236)***	***($789,988)***	***($554,800)***	***($1,044,461)***	***($13,507)***	***($1,120)***	***($7,293)***
Substation Transformers - Net Fixed Assets	($3,270,539)	($917,078)	($357,166)	($660,890)	($460,342)	($860,713)	($7,859)	($699)	($5,791)
General Plant Assigned to SubstationTransformers - NFA	($780,669)	($217,920)	($85,040)	($157,468)	($110,412)	($206,430)	($1,862)	($166)	($1,371)
Substation Transformer NFA Including General Plant	($4,051,208)	($1,134,998)	($442,206)	($818,358)	($570,754)	($1,067,143)	($9,721)	($865)	($7,162)
General Expenses									
Acct 5005 - Operation Supervision and Engineering									
Acct 5010 - Load Dispatching									
Acct 5085 - Miscellaneous Distribution Expense									
Acct 5105 - Maintenance Supervision and Engineering									
Total	$1,418,955	$704,684	$195,325	$231,428	$68,958	$137,338	$70,111	$6,213	$4,898
Acct 1820-2 Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$51,066,133	$25,339,048	$7,033,123	$8,342,558	$2,486,261	$4,951,724	$2,514,527	$222,829	$176,063

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2006 COST ALLOCATION INFORMATION FILING

Bluewater Power Distribution Corporation

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Sheet O3.3 Primary Conductors and Poles Cost Pool Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	5 GS >50-Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$329,381	$143,566	$34,603	$45,569	$30,493	$56,045	$16,608	$1,473	$1,024
Depreciation on Acct 1835-4 Primary Overhead Conductors	$426,970	$186,102	$44,856	$59,070	$39,528	$72,651	$21,528	$1,909	$1,327
Depreciation on Acct 1840-4 Primary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1845-4 Primary Underground Conductors	$82,030	$35,754	$8,618	$11,349	$7,594	$13,958	$4,136	$367	$255
Depreciation on General Plant Assigned to Primary C&P	$339,524	$147,567	$35,638	$46,966	$31,636	$58,143	$17,017	$1,509	$1,048
Primary C&P Operations and Maintenance	$1,340,916	$607,336	$148,805	$193,347	$110,053	$202,273	$68,700	$6,088	$4,315
Allocation of General Expenses	$591,165	$257,941	$62,085	$81,668	$54,639	$100,424	$29,916	$2,652	$1,840
Admin and General Assigned to Primary C&P	$735,560	$329,202	$80,975	$106,184	$61,634	$113,239	$38,708	$3,418	$2,201
PILs on Primary C&P	$441,108	$192,264	$46,341	$61,026	$40,837	$75,056	$22,241	$1,972	$1,371
Debt Return on Primary C&P	$647,446	$282,200	$68,018	$89,572	$59,939	$110,165	$32,645	$2,895	$2,012
Equity Return on Primary C&P	$803,726	$350,317	$84,436	$111,193	$74,407	$136,757	$40,524	$3,593	$2,498
Total	**$5,737,825**	**$2,532,249**	**$614,374**	**$805,944**	**$510,759**	**$938,710**	**$292,023**	**$25,875**	**$17,892**
General Plant - Gross Assets	$13,539,973	$6,829,102	$2,151,365	$2,184,540	$570,504	$1,074,314	$629,805	$55,855	$44,486
General Plant - Accumulated Depreciation	($7,120,277)	($3,591,226)	($1,131,340)	($1,148,786)	($300,012)	($564,950)	($331,196)	($29,373)	($23,394)
General Plant - Net Fixed Assets	$6,419,696	$3,237,876	$1,020,025	$1,035,754	$270,493	$509,364	$298,609	$26,483	$21,092
General Plant - Depreciation	$862,402	$434,966	$137,027	$139,140	$36,337	$68,426	$40,114	$3,558	$2,833
Total Net Fixed Assets Excluding General Plant	$26,970,198	$13,626,046	$4,284,073	$4,347,031	$1,127,774	$2,123,795	$1,260,585	$111,803	$89,091
Total Administration and General Expense	$3,424,946	$1,853,734	$558,202	$514,699	$112,359	$212,240	$118,951	$10,848	$43,912
Total O&M	$6,279,166	$3,419,905	$1,025,794	$937,202	$200,626	$379,112	$211,122	$19,323	$86,082
Primary Conductors and Poles Gross Assets									
Acct 1830-4 Primary Poles, Towers & Fixtures	$8,340,873	$3,635,511	$876,253	$1,153,939	$772,175	$1,419,228	$420,553	$37,289	$25,925
Acct 1835-4 Primary Overhead Conductors	$10,801,548	$4,708,038	$1,134,760	$1,494,367	$999,977	$1,837,921	$544,622	$48,290	$33,573
Acct 1840-4 Primary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	$2,137,102	$931,492	$224,514	$295,663	$197,847	$363,635	$107,754	$9,554	$6,643
Subtotal	**$21,279,523**	**$9,275,040**	**$2,235,527**	**$2,943,969**	**$1,969,999**	**$3,620,785**	**$1,072,929**	**$95,134**	**$66,141**
Primary Conductors and Poles Accumulated Depreciation									
Acct 1830-4 Primary Poles, Towers & Fixtures	($4,253,934)	($1,854,149)	($446,898)	($588,521)	($393,817)	($723,822)	($214,486)	($19,018)	($13,222)
Acct 1835-4 Primary Overhead Conductors	($5,441,637)	($2,371,829)	($571,673)	($752,837)	($503,772)	($925,913)	($274,371)	($24,328)	($16,914)
Acct 1840-4 Primary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	($978,020)	($426,287)	($102,746)	($135,307)	($90,542)	($166,414)	($49,312)	($4,372)	($3,040)
Subtotal	**($10,673,591)**	**($4,652,265)**	**($1,121,317)**	**($1,476,665)**	**($988,131)**	**($1,816,149)**	**($538,170)**	**($47,718)**	**($33,175)**
Primary Conductor & Pools - Net Fixed Assets	$10,605,932	$4,622,775	$1,114,209	$1,467,304	$981,868	$1,804,636	$534,759	$47,416	$32,965
General Plant Assigned to Primary C&P - NFA	$2,527,408	$1,098,483	$265,290	$349,610	$235,498	$432,818	$126,674	$11,231	$7,804
Primary C&P Net Fixed Assets Including General Plant	$13,133,340	$5,721,258	$1,379,499	$1,816,915	$1,217,366	$2,237,454	$661,433	$58,647	$40,770
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0

Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Acct 1830-5 Secondary Poles, Towers & Fixtures	$2,352,554	$1,361,991	$403,357	$448,701	$0	$0	$118,778	$10,456	$9,272
Acct 1835-5 Secondary Overhead Conductors	$3,046,591	$1,763,797	$522,353	$581,073	$0	$0	$153,819	$13,541	$12,007
Acct 1840-5 Secondary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$8,039,573	$4,654,441	$1,378,424	$1,533,381	$0	$0	$405,909	$35,734	$31,685
Subtotal	**$13,438,717**	**$7,780,229**	**$2,304,133**	**$2,563,155**	**$0**	**$0**	**$678,506**	**$59,731**	**$52,964**
Operations and Maintenance									
Acct 5020 Overhead Distribution Lines & Feeders - Labour									
Acct 5025 Overhead Distribution Lines & Feeders - Other									
Acct 5040 Underground Distribution Lines & Feeders - Labour									
Acct 5045 Underground Distribution Lines & Feeders - Other									
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid									
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid									
Acct 5120 Maintenance of Poles, Towers & Fixtures									
Acct 5125 Maintenance of Overhead Conductors & Devices									
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way									
Acct 5145 Maintenance of Underground Conduit									
Acct 5150 Maintenance of Underground Conductors & Devices									
Total	**$2,222,802**	**$1,116,790**	**$302,177**	**$361,684**	**$110,053**	**$202,273**	**$112,146**	**$9,911**	**$7,770**
General Expenses									
Acct 5005 - Operation Supervision and Engineering									
Acct 5010 - Load Dispatching									
Acct 5085 - Miscellaneous Distribution Expense									
Acct 5105 - Maintenance Supervision and Engineering									
Total	**$1,418,955**	**$704,684**	**$195,325**	**$231,428**	**$68,958**	**$137,338**	**$70,111**	**$6,213**	**$4,898**
Primary Conductors and Poles Gross Assets	$21,279,523	$9,275,040	$2,235,527	$2,943,969	$1,969,999	$3,620,785	$1,072,929	$95,134	$66,141
Acct 1815 - 1855	$51,066,133	$25,339,048	$7,033,123	$8,342,558	$2,486,261	$4,951,724	$2,514,527	$222,829	$176,063

Grouping of Operation and Maintenance	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**
1830	-$ 2,273	-$ 1,062	-$ 272	-$ 341	-$ 164	-$ 302	-$ 115	-$ 10	-$ 7
1835	$ 84,843	$ 39,651	$ 10,153	$ 12,715	$ 6,127	$ 11,260	$ 4,279	$ 379	$ 279
1840	$ 811	$ 469	$ 139	$ 155	$ -	$ -	$ 41	$ 4	$ 3
1845	$ 91,053	$ 49,979	$ 14,342	$ 16,365	$ 1,770	$ 3,254	$ 4,596	$ 405	$ 343
1830 & 1835	$ 1,184,356	$ 553,501	$ 141,724	$ 177,501	$ 85,523	$ 157,187	$ 59,734	$ 5,288	$ 3,898
1840 & 1845	$ 864,012	$ 474,252	$ 136,091	$ 155,288	$ 16,797	$ 30,873	$ 43,611	$ 3,845	$ 3,254
Total	**$ 2,222,802**	**$ 1,116,790**	**$ 302,177**	**$ 361,684**	**$ 110,053**	**$ 202,273**	**$ 112,146**	**$ 9,911**	**$ 7,770**

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2006 COST ALLOCATION INFORMATION FILING

Bluewater Power Distribution Corporation

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Sheet O3.4 Secondary Cost Pool Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	5 GS >50-Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	$92,902	$53,785	$15,929	$17,719	$0	$0	$4,691	$413	$366
Depreciation on Acct 1835-5 Secondary Overhead Conductors	$120,428	$69,720	$20,648	$22,969	$0	$0	$6,080	$535	$475
Depreciation on Acct 1840-5 Secondary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	$308,588	$178,655	$52,909	$58,857	$0	$0	$15,580	$1,372	$1,216
Depreciation on General Plant Assigned to Secondary C&P	$219,804	$127,168	$37,736	$42,008	$0	$0	$11,056	$973	$863
Secondary C&P Operations and Maintenance	$881,886	$509,454	$153,372	$168,337	$0	$0	$43,445	$3,822	$3,455
Allocation of General Expenses	$373,521	$216,370	$63,991	$71,104	$0	$0	$18,918	$1,665	$1,474
Admin and General Assigned to Primary C&P	$480,441	$276,146	$83,460	$92,448	$0	$0	$24,478	$2,146	$1,763
PILs on Secondary C&P	$286,190	$165,687	$49,069	$54,585	$0	$0	$14,449	$1,272	$1,128
Debt Return on Secondary C&P	$420,061	$243,191	$72,021	$80,118	$0	$0	$21,208	$1,867	$1,656
Equity Return on Secondary C&P	$521,455	$301,892	$89,406	$99,457	$0	$0	$26,328	$2,318	$2,055
Total	**$3,705,275**	**$2,142,068**	**$638,540**	**$707,601**	**$0**	**$0**	**$186,234**	**$16,384**	**$14,449**
General Plant - Gross Assets	$13,539,973	$6,829,102	$2,151,365	$2,184,540	$570,504	$1,074,314	$629,805	$55,855	$44,486
General Plant - Accumulated Depreciation	($7,120,277)	($3,591,226)	($1,131,340)	($1,148,786)	($300,012)	($564,950)	($331,196)	($29,373)	($23,394)
General Plant - Net Fixed Assets	$6,419,696	$3,237,876	$1,020,025	$1,035,754	$270,493	$509,364	$298,609	$26,483	$21,092
General Plant - Depreciation	$862,402	$434,966	$137,027	$139,140	$36,337	$68,426	$40,114	$3,558	$2,833
Total Net Fixed Assets Excluding General Plant	**$26,970,198**	**$13,626,046**	**$4,284,073**	**$4,347,031**	**$1,127,774**	**$2,123,795**	**$1,260,585**	**$111,803**	**$89,091**
Total Administration and General Expense	**$3,424,946**	**$1,853,734**	**$558,202**	**$514,699**	**$112,359**	**$212,240**	**$118,951**	**$10,848**	**$43,912**
Total O&M	**$6,279,166**	**$3,419,905**	**$1,025,794**	**$937,202**	**$200,626**	**$379,112**	**$211,122**	**$19,323**	**$86,082**
Secondary Conductors and Poles Gross Plant									
Acct 1830-5 Secondary Poles, Towers & Fixtures	$2,352,554	$1,361,991	$403,357	$448,701	$0	$0	$118,778	$10,456	$9,272
Acct 1835-5 Secondary Overhead Conductors	$3,046,591	$1,763,797	$522,353	$581,073	$0	$0	$153,819	$13,541	$12,007
Acct 1840-5 Secondary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$8,039,573	$4,654,441	$1,378,424	$1,533,381	$0	$0	$405,909	$35,734	$31,685
Subtotal	***$13,438,717***	***$7,780,229***	***$2,304,133***	***$2,563,155***	***$0***	***$0***	***$678,506***	***$59,731***	***$52,964***
Secondary Conductors and Poles Accumulated Depreciation									
Acct 1830-5 Secondary Poles, Towers & Fixtures	($1,209,115)	($700,007)	($207,309)	($230,613)	$0	$0	($61,047)	($5,374)	($4,765)
Acct 1835-5 Secondary Overhead Conductors	($1,551,515)	($898,236)	($266,015)	($295,919)	$0	$0	($78,334)	($6,896)	($6,115)
Acct 1840-5 Secondary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	($3,796,987)	($2,198,233)	($651,012)	($724,196)	$0	$0	($191,706)	($16,877)	($14,964)
Subtotal	***($6,557,616)***	***($3,796,475)***	***($1,124,335)***	***($1,250,728)***	***$0***	***$0***	***($331,087)***	***($29,147)***	***($25,845)***
Secondary Conductor & Pools - Net Fixed Assets	$6,881,101	$3,983,754	$1,179,798	$1,312,426	$0	$0	$347,419	$30,585	$27,119
General Plant Assigned to Secondary C&P - NFA	$1,636,212	$946,636	$280,906	$312,708	$0	$0	$82,297	$7,245	$6,420
Secondary C&P Net Fixed Assets Including General Plant	$8,517,313	$4,930,389	$1,460,705	$1,625,134	$0	$0	$429,716	$37,829	$33,540
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0

Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Acct 1830-4 Primary Poles, Towers & Fixtures	$8,340,873	$3,635,511	$876,253	$1,153,939	$772,175	$1,419,228	$420,553	$37,289	$25,925
Acct 1835-4 Primary Overhead Conductors	$10,801,548	$4,708,038	$1,134,760	$1,494,367	$999,977	$1,837,921	$544,622	$48,290	$33,573
Acct 1840-4 Primary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	$2,137,102	$931,492	$224,514	$295,663	$197,847	$363,635	$107,754	$9,554	$6,643
Subtotal	***$21,279,523***	***$9,275,040***	***$2,235,527***	***$2,943,969***	***$1,969,999***	***$3,620,785***	***$1,072,929***	***$95,134***	***$66,141***
Operations and Maintenance									
Acct 5020 Overhead Distribution Lines & Feeders - Labour									
Acct 5025 Overhead Distribution Lines & Feeders - Other									
Acct 5040 Underground Distribution Lines & Feeders - Labour									
Acct 5045 Underground Distribution Lines & Feeders - Other									
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid									
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid									
Acct 5120 Maintenance of Poles, Towers & Fixtures									
Acct 5125 Maintenance of Overhead Conductors & Devices									
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way									
Acct 5145 Maintenance of Underground Conduit									
Acct 5150 Maintenance of Underground Conductors & Devices									
Total	**$2,222,802**	**$1,116,790**	**$302,177**	**$361,684**	**$110,053**	**$202,273**	**$112,146**	**$9,911**	**$7,770**
General Expenses									
Acct 5005 - Operation Supervision and Engineering									
Acct 5010 - Load Dispatching									
Acct 5085 - Miscellaneous Distribution Expense									
Acct 5105 - Maintenance Supervision and Engineering									
Total	**$1,418,955**	**$704,684**	**$195,325**	**$231,428**	**$68,958**	**$137,338**	**$70,111**	**$6,213**	**$4,898**
Secondary Conductors and Poles Gross Assets	$13,438,717	$7,780,229	$2,304,133	$2,563,155	$0	$0	$678,506	$59,731	$52,964
Acct 1815 - 1855	$51,066,133	$25,339,048	$7,033,123	$8,342,558	$2,486,261	$4,951,724	$2,514,527	$222,829	$176,063

Grouping of Operation and Maintenance	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**
1830	-$ 2,273	-$ 1,062	-$ 272	-$ 341	-$ 164	-$ 302	-$ 115	-$ 10	-$ 7
1835	$ 84,843	$ 39,651	$ 10,153	$ 12,715	$ 6,127	$ 11,260	$ 4,279	$ 379	$ 279
1840	$ 811	$ 469	$ 139	$ 155	$ -	$ -	$ 41	$ 4	$ 3
1845	$ 91,053	$ 49,979	$ 14,342	$ 16,365	$ 1,770	$ 3,254	$ 4,596	$ 405	$ 343
1830 & 1835	$ 1,184,356	$ 553,501	$ 141,724	$ 177,501	$ 85,523	$ 157,187	$ 59,734	$ 5,288	$ 3,898
1840 & 1845	$ 864,012	$ 474,252	$ 136,091	$ 155,288	$ 16,797	$ 30,873	$ 43,611	$ 3,845	$ 3,254
Total	**$ 2,222,802**	**$ 1,116,790**	**$ 302,177**	**$ 361,684**	**$ 110,053**	**$ 202,273**	**$ 112,146**	**$ 9,911**	**$ 7,770**

2006 COST ALLOCATION INFORMATION FILING

Bluewater Power Distribution Corporation

EB-2005-0340 EB-2007-0001

Monday, January 15, 2007

Sheet O3.5 USL Metering Credit Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	GS <50
Depreciation on Acct 1860 Metering	$75,256
Depreciation on General Plant Assigned to Metering	$28,433
Acct 5065 - Meter expense	$126,699
Acct 5070 & 5075 - Customer Premises	$0
Acct 5175 - Meter Maintenance	$3,589
Acct 5310 - Meter Reading	$20,915
Admin and General Assigned to Metering	$82,279
PILs on Metering	$36,971
Debt Return on Metering	$54,266
Equity Return on Metering	$67,364
Total	$495,772
Number of Customers	3,705
Metering Unit Cost ($/Customer/Month)	**$11.15**
General Plant - Gross Assets	$2,151,365
General Plant - Accumulated Depreciation	($1,131,340)
General Plant - Net Fixed Assets	$1,020,025
General Plant - Depreciation	$137,027
Total Net Fixed Assets Excluding General Plant	$4,284,073
Total Administration and General Expense	$558,202
Total O&M	$1,025,794
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	$2,164,568
Metering - Accumulated Depreciation	($1,275,633)
Metering - Net Fixed Assets	$888,935
General Plant Assigned to Metering - NFA	$211,653
Metering Net Fixed Assets Including General Plant	$1,100,588

Ontario Energy Board

2006 COST ALLOCATION INFORMATION FILING

Sheet I1 Utility Information Sheet

Name of LDC:	Bluewater Power Distribution Corporation
License Number:	ED-2002-0517
EDR 2006 EB Number:	EB-2005-0340
Cost Allocation EB Number:	EB-2007-0001 ← drop-down menu
Date of Submission:	UPDATED FOR 2009 EDR
Version:	1.2

Contact Information

Name:	Leslie Dugas
Title:	Manager, Regulatory Affairs
Phone Number:	519-337-8201 Extension 255
E-Mail Address:	ldugas@bluewaterpower.com

Ontario

2006 COST ALLOCATION INFORMATION FILING

Bluewater Power Distribution Corporation

EB-2005-0340 EB-2007-0001

UPDATED FOR 2009 EDR

Sheet I2 Class Selection - Second Run

Instructions:
Step 1: Pleae input your existing classes
Step 2: If this is your first run, select "First Run" in the drop-down menu below
Step 3: After all classes have been entered, Click the "Update" button in row E41

Click for Drop-Down Menu →

Second Run	If desired, provide a summary of this run (40 characters max.)

		Utility's Class Definition	Current
1	Residential		YES
2	GS <50		YES
3	GS>50-Regular		YES
4	GS> 50-TOU		NO
5	GS >50-Intermediate		YES
6	Large Use >5MW		YES
7	Street Light		YES
8	Sentinel		YES
9	Unmetered Scattered Load		YES
10	Embedded Distributor		NO
11	Back-up/Standby Power		NO
12	Rate Class 1		NO
13	Rate class 2		NO
14	Rate class 3		NO
15	Rate class 4		NO
16	Rate class 5		NO
17	Rate class 6		NO
18	Rate class 7		NO
19	Rate class 8		NO
20	Rate class 9		NO

2006 COST ALLOCATION INFORMATION FILING

Bluewater Power Distribution Corporation

EB-2005-0340 EB-2007-0001

UPDATED FOR 2009 EDR

Sheet I3 Trial Balance Data - Second Run

Instructions:

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

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

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

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

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

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

Step 7: Enter Transformation Ownership Allowance Credit from approved EDR (Sheet 6-3, cell R120)

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

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

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

Step 11: Enter Directly Allocated amounts into column G.

Approved Target Net Income ($)	**2,098,932**		
Approved PILs ($)	$1,151,955		
Approved Interest ($)	$1,690,807		
Approved Specific Service Charges ($)	$219,909		
Approved Transformer Ownership Allowance ($)	$594,269		
Approved Low Voltage Wheeling Adjustment ($)	$179,624		
Approved Revenue Requirement ($)	$17,394,263	**From this Sheet**	**Differences?**
Revenue Requirement to be Used in this model ($)	$17,808,908	**$17,808,908**	**Rev Req Matches**
Approved Rate Base ($)	$46,642,942		

Rate Base to be Used in this model ($)	$46,705,138	$46,705,138	Rate Base Matches

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts		Financial Statement (EDR Sheet 2.4, Column P)	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance	
1005	Cash		$0				$0	Unclassifie
1010	Cash Advances and Working Funds		$0				$0	Unclassifie
1020	Interest Special Deposits		$0				$0	Unclassifie
1030	Dividend Special Deposits		$0				$0	Unclassifie
1040	Other Special Deposits		$0				$0	Unclassifie
1060	Term Deposits		$0				$0	Unclassifie
1070	Current Investments		$0				$0	Unclassifie
1100	Customer Accounts Receivable		$0				$0	Unclassifie
1102	Accounts Receivable - Services		$0				$0	Unclassifie
1104	Accounts Receivable - Recoverable Work		$0				$0	Unclassifie
1105	Accounts Receivable - Merchandise, Jobbing, etc.		$0				$0	Unclassifie
1110	Other Accounts Receivable		$0				$0	Unclassifie
1120	Accrued Utility Revenues		$0				$0	Unclassifie
1130	Accumulated Provision for Uncollectible Accounts--Credit		$0				$0	Unclassifie
1140	Interest and Dividends Receivable		$0				$0	Unclassifie
1150	Rents Receivable		$0				$0	Unclassifie
1170	Notes Receivable		$0				$0	Unclassifie
1180	Prepayments		$0				$0	Unclassifie
1190	Miscellaneous Current and Accrued Assets		$0				$0	Unclassifie
1200	Accounts Receivable from Associated Companies		$0				$0	Unclassifie
1210	Notes Receivable from Associated Companies		$0				$0	Unclassifie
1305	Fuel Stock		$0				$0	Unclassifie
1330	Plant Materials and Operating Supplies		$0				$0	Unclassifie
1340	Merchandise		$0				$0	Unclassifie
1350	Other Materials and Supplies		$0				$0	Unclassifie
1405	Long Term Investments in Non-Associated Companies		$0				$0	Unclassifie
1408	Long Term Receivable - Street Lighting Transfer		$0				$0	Unclassifie
1410	Other Special or Collateral Funds		$0				$0	Unclassifie
1415	Sinking Funds		$0				$0	Unclassifie
1425	Unamortized Debt Expense		$0				$0	Unclassifie
1445	Unamortized Discount on Long-Term Debt--Debit		$0				$0	Unclassifie
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses		$0				$0	Unclassifie
1460	Other Non-Current Assets		$0				$0	Unclassifie
1465	O.M.E.R.S. Past Service Costs		$0				$0	Unclassifie
1470	Past Service Costs - Employee Future Benefits		$0				$0	Unclassifie
1475	Past Service Costs - Other Pension Plans		$0				$0	Unclassifie
1480	Portfolio Investments - Associated Companies		$0				$0	Unclassifie

1485	Investment in Associated Companies - Significant Influence		$0		$0	Unclassifie
1490	Investment in Subsidiary Companies		$0		$0	Unclassifie
1505	Unrecovered Plant and Regulatory Study Costs		$0		$0	Unclassifie
1508	Other Regulatory Assets		$0		$0	Unclassifie
1510	Preliminary Survey and Investigation Charges		$0		$0	Unclassifie
1515	Emission Allowance Inventory		$0		$0	Unclassifie
1516	Emission Allowances Withheld		$0		$0	Unclassifie
1518	RCVARetail		$0		$0	Unclassifie
1520	Power Purchase Variance Account		$0		$0	Unclassifie
1525	Miscellaneous Deferred Debits		$0		$0	Unclassifie
1530	Deferred Losses from Disposition of Utility Plant		$0		$0	Unclassifie
1540	Unamortized Loss on Reacquired Debt		$0		$0	Unclassifie
1545	Development Charge Deposits/ Receivables		$0		$0	Unclassifie
1548	RCVASTR		$0		$0	Unclassifie
1560	Deferred Development Costs		$0		$0	Unclassifie
1562	Deferred Payments in Lieu of Taxes		$0		$0	Unclassifie
1563	Account 1563 - Deferred PILs Contra Account		$0		$0	Unclassifie
1565	Conservation and Demand Management Expenditures and Recoveries		$315,520		$315,520	CDM Exper
1570	Qualifying Transition Costs		$0		$0	Unclassifie
1571	Pre-market Opening Energy Variance		$0		$0	Unclassifie
1572	Extraordinary Event Costs		$0		$0	Unclassifie
1574	Deferred Rate Impact Amounts		$0		$0	Unclassifie
1580	RSVAWMS		$0		$0	Unclassifie
1582	RSVAONE-TIME		$0		$0	Unclassifie
1584	RSVANW		$0		$0	Unclassifie
1586	RSVACN		$0		$0	Unclassifie
1588	RSVAPOWER		$0		$0	Unclassifie
1590	Recovery of Regulatory Asset Balances		$0		$0	Unclassifie
1605	Electric Plant in Service - Control Account		$0		$0	Unclassifie
1606	Organization		$0		$0	Non-Distrib
1608	Franchises and Consents		$0		$0	Other Distri
1610	Miscellaneous Intangible Plant		$0		$0	Non-Distrib
1615	Land		$0		$0	Non-Distrib
1616	Land Rights		$0		$0	Non-Distrib
1620	Buildings and Fixtures		$0		$0	Non-Distrib
1630	Leasehold Improvements		$0		$0	Non-Distrib
1635	Boiler Plant Equipment		$0		$0	Non-Distrib
1640	Engines and Engine-Driven Generators		$0		$0	Non-Distrib
1645	Turbogenerator Units		$0		$0	Non-Distrib
1650	Reservoirs, Dams and Waterways		$0		$0	Non-Distrib
1655	Water Wheels, Turbines and Generators		$0		$0	Non-Distrib
1660	Roads, Railroads and Bridges		$0		$0	Non-Distrib
1665	Fuel Holders, Producers and Accessories		$0		$0	Non-Distrib
1670	Prime Movers		$0		$0	Non-Distrib
1675	Generators		$0		$0	Non-Distrib
1680	Accessory Electric Equipment		$0		$0	Non-Distrib
1685	Miscellaneous Power Plant Equipment		$0		$0	Non-Distrib
1705	Land		$0		$0	Non-Distrib
1706	Land Rights		$0		$0	Non-Distrib
1708	Buildings and Fixtures		$0		$0	Non-Distrib
1710	Leasehold Improvements		$0		$0	Non-Distrib

1715	Station Equipment	$0				$0	Non-Distrib
1720	Towers and Fixtures	$0				$0	Non-Distrib
1725	Poles and Fixtures	$0				$0	Non-Distrib
1730	Overhead Conductors and Devices	$0				$0	Non-Distrib
1735	Underground Conduit	$0				$0	Non-Distrib
1740	Underground Conductors and Devices	$0				$0	Non-Distrib
1745	Roads and Trails	$0				$0	Non-Distrib
1805	Land	$445,817				$445,817	Land and B
1806	Land Rights	$283,160			$40,000	$243,160	Land and B
1808	Buildings and Fixtures	$0				$0	Land and B
1810	Leasehold Improvements	$0				$0	Land and B
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0				$0	TS Primary
1820	Distribution Station Equipment - Normally Primary below 50 kV	$4,421,144		($370,871)	$421,974	$3,628,299	DS
1825	Storage Battery Equipment	$0				$0	Other Distri
1830	Poles, Towers and Fixtures	$0		$10,928,631	$235,204	$10,693,427	Poles, Wire
1835	Overhead Conductors and Devices	$22,528,705		($8,257,804)	$422,762	$13,848,139	Poles, Wire
1840	Underground Conduit	$0				$0	Poles, Wire
1845	Underground Conductors and Devices	$16,336,461		($5,936,180)	$223,606	$10,176,675	Poles, Wire
1850	Line Transformers	$10,514,427			$416,080	$10,098,347	Line Transf
1855	Services	$0		$2,621,246		$2,621,246	Services ar
1860	Meters	$5,625,800		$1,014,978	$14,416	$6,626,362	Services ar
1865	Other Installations on Customer's Premises	$0				$0	Non-Distrib
1870	Leased Property on Customer Premises	$0				$0	Non-Distrib
1875	Street Lighting and Signal Systems	$0				$0	Non-Distrib
1905	Land	$0				$0	Land and B
1906	Land Rights	$0				$0	Land and B
1908	Buildings and Fixtures	$3,737,050				$3,737,050	General Pla
1910	Leasehold Improvements	$0				$0	General Pla
1915	Office Furniture and Equipment	$539,755				$539,755	Equipment
1920	Computer Equipment - Hardware	$1,985,558				$1,985,558	IT Assets
1925	Computer Software	$1,868,201				$1,868,201	IT Assets
1930	Transportation Equipment	$2,585,010				$2,585,010	Equipment
1935	Stores Equipment	$42,591				$42,591	Equipment
1940	Tools, Shop and Garage Equipment	$546,958				$546,958	Equipment
1945	Measurement and Testing Equipment	$194,133				$194,133	Equipment
1950	Power Operated Equipment	$0				$0	Equipment
1955	Communication Equipment	$142,724				$142,724	Equipment
1960	Miscellaneous Equipment	$493,304				$493,304	Equipment
1965	Water Heater Rental Units	$0				$0	Non-Distrib
1970	Load Management Controls - Customer Premises	$418,852				$418,852	Other Distri
1975	Load Management Controls - Utility Premises	$0				$0	Other Distri
1980	System Supervisory Equipment	$985,837				$985,837	Other Distri
1985	Sentinel Lighting Rental Units	$0				$0	Non-Distrib
1990	Other Tangible Property	$0				$0	Other Distri
1995	Contributions and Grants - Credit	($2,049,843)				($2,049,843)	Contributio
2005	Property Under Capital Leases	$0				$0	Other Distri
2010	Electric Plant Purchased or Sold	$0				$0	Other Distri
2020	Experimental Electric Plant Unclassified	$0				$0	Non-Distrib
2030	Electric Plant and Equipment Leased to Others	$0				$0	Non-Distrib
2040	Electric Plant Held for Future Use	$0				$0	Non-Distrib
2050	Completed Construction Not Classified--Electric	$0				$0	Other Distri

2055	Construction Work in Progress--Electric	$0			$0	Non-Distrib
2060	Electric Plant Acquisition Adjustment	$0			$0	Unclassifie
2065	Other Electric Plant Adjustment	$0			$0	Non-Distrib
2070	Other Utility Plant	$0			$0	Non-Distrib
2075	Non-Utility Property Owned or Under Capital Leases	$106,125			$106,125	Non-Distrib
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($36,808,479)		($232,871)	($36,575,608)	Accumulate
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	($221,619)			($221,619)	Accumulate
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	$0			$0	Unclassifie
2160	Accumulated Amortization of Other Utility Plant	$14,244,092			$14,244,092	Non-Distrib
2180	Accumulated Amortization of Non-Utility Property	($3,538)			($3,538)	Non-Distrib
2205	Accounts Payable	$0			$0	Liability
2208	Customer Credit Balances	$0			$0	Liability
2210	Current Portion of Customer Deposits	$0			$0	Liability
2215	Dividends Declared	$0			$0	Liability
2220	Miscellaneous Current and Accrued Liabilities	$0			$0	Liability
2225	Notes and Loans Payable	$0			$0	Liability
2240	Accounts Payable to Associated Companies	$0			$0	Liability
2242	Notes Payable to Associated Companies	$0			$0	Liability
2250	Debt Retirement Charges(DRC) Payable	$0			$0	Liability
2252	Transmission Charges Payable	$0			$0	Liability
2254	Electrical Safety Authority Fees Payable	$0			$0	Liability
2256	Independent Market Operator Fees and Penalties Payable	$0			$0	Liability
2260	Current Portion of Long Term Debt	$0			$0	Liability
2262	Ontario Hydro Debt - Current Portion	$0			$0	Liability
2264	Pensions and Employee Benefits - Current Portion	$0			$0	Liability
2268	Accrued Interest on Long Term Debt	$0			$0	Liability
2270	Matured Long Term Debt	$0			$0	Liability
2272	Matured Interest on Long Term Debt	$0			$0	Liability
2285	Obligations Under Capital Leases--Current	$0			$0	Liability
2290	Commodity Taxes	$0			$0	Liability
2292	Payroll Deductions / Expenses Payable	$0			$0	Liability
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	$0			$0	Liability
2296	Future Income Taxes - Current	$0			$0	Liability
2305	Accumulated Provision for Injuries and Damages	$0			$0	Liability
2306	Employee Future Benefits	$0			$0	Liability
2308	Other Pensions - Past Service Liability	$0			$0	Liability
2310	Vested Sick Leave Liability	$0			$0	Liability
2315	Accumulated Provision for Rate Refunds	$0			$0	Liability
2320	Other Miscellaneous Non-Current Liabilities	$0			$0	Liability
2325	Obligations Under Capital Lease--Non-Current	$0			$0	Liability
2330	Development Charge Fund	$0			$0	Liability
2335	Long Term Customer Deposits	$0			$0	Liability
2340	Collateral Funds Liability	$0			$0	Liability
2345	Unamortized Premium on Long Term Debt	$0			$0	Liability
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	$0			$0	Liability
2350	Future Income Tax - Non-Current	$0			$0	Liability
2405	Other Regulatory Liabilities	$0			$0	Liability
2410	Deferred Gains from Disposition of Utility Plant	$0			$0	Liability

2415	Unamortized Gain on Reacquired Debt	$0			$0	Liability
2425	Other Deferred Credits	$0			$0	Liability
2435	Accrued Rate-Payer Benefit	$0			$0	Liability
2505	Debentures Outstanding - Long Term Portion	$0			$0	Liability
2510	Debenture Advances	$0			$0	Liability
2515	Reacquired Bonds	$0			$0	Liability
2520	Other Long Term Debt	$0			$0	Liability
2525	Term Bank Loans - Long Term Portion	$0			$0	Liability
2530	Ontario Hydro Debt Outstanding - Long Term Portion	$0			$0	Liability
2550	Advances from Associated Companies	$0			$0	Liability
3005	Common Shares Issued	$0			$0	Equity
3008	Preference Shares Issued	$0			$0	Equity
3010	Contributed Surplus	$0			$0	Equity
3020	Donations Received	$0			$0	Equity
3022	Development Charges Transferred to Equity	$0			$0	Equity
3026	Capital Stock Held in Treasury	$0			$0	Equity
3030	Miscellaneous Paid-In Capital	$0			$0	Equity
3035	Installments Received on Capital Stock	$0			$0	Equity
3040	Appropriated Retained Earnings	$0			$0	Equity
3045	Unappropriated Retained Earnings	$0			$0	Equity
3046	Balance Transferred From Income	$0	$0	$55,110	($2,043,822)	Equity
3047	Appropriations of Retained Earnings - Current Period	$0			$0	Equity
3048	Dividends Payable-Preference Shares	$0			$0	Equity
3049	Dividends Payable-Common Shares	$0			$0	Equity
3055	Adjustment to Retained Earnings	$0			$0	Equity
3065	Unappropriated Undistributed Subsidiary Earnings	$0			$0	Equity
4006	Residential Energy Sales	($15,070,699)			($15,070,699)	Sales of El
4010	Commercial Energy Sales	($24,130,284)			($24,130,284)	Sales of El
4015	Industrial Energy Sales	$0			$0	Sales of El
4020	Energy Sales to Large Users	($11,076,509)			($11,076,509)	Sales of El
4025	Street Lighting Energy Sales	($467,845)			($467,845)	Sales of El
4030	Sentinel Lighting Energy Sales	($32,909)			($32,909)	Sales of El
4035	General Energy Sales	$0			$0	Sales of El
4040	Other Energy Sales to Public Authorities	$0			$0	Sales of El
4045	Energy Sales to Railroads and Railways	$0			$0	Sales of El
4050	Revenue Adjustment	($400,561)			($400,561)	Sales of El
4055	Energy Sales for Resale	$0			$0	Sales of El
4060	Interdepartmental Energy Sales	$0			$0	Sales of El
4062	Billed WMS	($6,440,939)			($6,440,939)	Sales of El
4064	Billed-One-Time	$0			$0	Sales of El
4066	Billed NW	($5,671,920)			($5,671,920)	Sales of El
4068	Billed CN	($4,982,539)			($4,982,539)	Sales of El
4080	Distribution Services Revenue	($13,359,200)	$2,421,667		($15,780,867)	Distribution
4082	Retail Services Revenues	($62,619)			($62,619)	Other Distri
4084	Service Transaction Requests (STR) Revenues	($506)			($506)	Other Distri
4090	Electric Services Incidental to Energy Sales	($85,392)			($85,392)	Other Distri
4105	Transmission Charges Revenue	$0			$0	Other Reve
4110	Transmission Services Revenue	$0			$0	Other Reve
4205	Interdepartmental Rents	$0			$0	Other Distri
4210	Rent from Electric Property	($1)			($1)	Other Distri
4215	Other Utility Operating Income	$0			$0	Other Distri
4220	Other Electric Revenues	$0			$0	Other Distri
4225	Late Payment Charges	($129,052)			($129,052)	Late Payme

4230	Sales of Water and Water Power	($107,184)			($107,184)	Other Reve
4235	Miscellaneous Service Revenues	($114,786)	$114,786		($219,909)	Specific Se
4240	Provision for Rate Refunds	$0			$0	Other Distri
4245	Government Assistance Directly Credited to Income	$0			$0	Other Distri
4305	Regulatory Debits	$0			$0	Other Incor
4310	Regulatory Credits	$0			$0	Other Incor
4315	Revenues from Electric Plant Leased to Others	$0			$0	Other Incor
4320	Expenses of Electric Plant Leased to Others	$0			$0	Other Incor
4325	Revenues from Merchandise, Jobbing, Etc.	($804,527)			($804,527)	Other Incor
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$102,184			$102,184	Other Incor
4335	Profits and Losses from Financial Instrument Hedges	$0			$0	Other Incor
4340	Profits and Losses from Financial Instrument Investments	$0			$0	Other Incor
4345	Gains from Disposition of Future Use Utility Plant	$0			$0	Other Incor
4350	Losses from Disposition of Future Use Utility Plant	$0			$0	Other Incor
4355	Gain on Disposition of Utility and Other Property	($653)			($653)	Other Incor
4360	Loss on Disposition of Utility and Other Property	$0			$0	Other Incor
4365	Gains from Disposition of Allowances for Emission	$0			$0	Other Incor
4370	Losses from Disposition of Allowances for Emission	$0			$0	Other Incor
4375	Revenues from Non-Utility Operations	$0			$0	Other Reve
4380	Expenses of Non-Utility Operations	$0			$0	Other Reve
4385	Non-Utility Rental Income	$0			$0	Other Reve
4390	Miscellaneous Non-Operating Income	$0			$0	Other Incor
4395	Rate-Payer Benefit Including Interest	$0			$0	Other Incor
4398	Foreign Exchange Gains and Losses, Including Amortization	$0			$0	Other Incor
4405	Interest and Dividend Income	($730,901)			($730,901)	Other Incor
4415	Equity in Earnings of Subsidiary Companies	$0			$0	Other Incor
4505	Operation Supervision and Engineering	$0			$0	Non-Distrib
4510	Fuel	$0			$0	Non-Distrib
4515	Steam Expense	$0			$0	Non-Distrib
4520	Steam From Other Sources	$0			$0	Non-Distrib
4525	Steam Transferred--Credit	$0			$0	Non-Distrib
4530	Electric Expense	$0			$0	Non-Distrib
4535	Water For Power	$0			$0	Non-Distrib
4540	Water Power Taxes	$0			$0	Non-Distrib
4545	Hydraulic Expenses	$0			$0	Non-Distrib
4550	Generation Expense	$0			$0	Non-Distrib
4555	Miscellaneous Power Generation Expenses	$0			$0	Non-Distrib
4560	Rents	$0			$0	Non-Distrib
4565	Allowances for Emissions	$0			$0	Non-Distrib
4605	Maintenance Supervision and Engineering	$0			$0	Non-Distrib
4610	Maintenance of Structures	$0			$0	Non-Distrib
4615	Maintenance of Boiler Plant	$0			$0	Non-Distrib
4620	Maintenance of Electric Plant	$0			$0	Non-Distrib
4625	Maintenance of Reservoirs, Dams and Waterways	$0			$0	Non-Distrib
4630	Maintenance of Water Wheels, Turbines and Generators	$0			$0	Non-Distrib
4635	Maintenance of Generating and Electric Plant	$0			$0	Non-Distrib
4640	Maintenance of Miscellaneous Power Generation Plant	$0			$0	Non-Distrib
4705	Power Purchased	$51,321,442			$51,321,442	Power Sup
4708	Charges-WMS	$5,493,007			$5,493,007	Power Sup

4710	Cost of Power Adjustments		$366,459			$366,459	Power Sup
4712	Charges-One-Time		$0			$0	Power Sup
4714	Charges-NW		$5,703,974			$5,703,974	Power Sup
4715	System Control and Load Dispatching		$0			$0	Other Powe
4716	Charges-CN		$4,882,198			$4,882,198	Power Sup
4720	Other Expenses		$0			$0	Other Powe
4725	Competition Transition Expense		$0			$0	Other Powe
4730	Rural Rate Assistance Expense		$989,890			$989,890	Power Sup
4805	Operation Supervision and Engineering		$0			$0	Non-Distrib
4810	Load Dispatching		$0			$0	Non-Distrib
4815	Station Buildings and Fixtures Expenses		$0			$0	Non-Distrib
4820	Transformer Station Equipment - Operating Labour		$0			$0	Non-Distrib
4825	Transformer Station Equipment - Operating Supplies and Expense		$0			$0	Non-Distrib
4830	Overhead Line Expenses		$0			$0	Non-Distrib
4835	Underground Line Expenses		$0			$0	Non-Distrib
4840	Transmission of Electricity by Others		$0			$0	Non-Distrib
4845	Miscellaneous Transmission Expense		$0			$0	Non-Distrib
4850	Rents		$0			$0	Non-Distrib
4905	Maintenance Supervision and Engineering		$0			$0	Non-Distrib
4910	Maintenance of Transformer Station Buildings and Fixtures		$0			$0	Non-Distrib
4916	Maintenance of Transformer Station Equipment		$0			$0	Non-Distrib
4930	Maintenance of Towers, Poles and Fixtures		$0			$0	Non-Distrib
4935	Maintenance of Overhead Conductors and Devices		$0			$0	Non-Distrib
4940	Maintenance of Overhead Lines - Right of Way		$0			$0	Non-Distrib
4945	Maintenance of Overhead Lines - Roads and Trails Repairs		$0			$0	Non-Distrib
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails		$0			$0	Non-Distrib
4960	Maintenance of Underground Lines		$0			$0	Non-Distrib
4965	Maintenance of Miscellaneous Transmission Plant		$0			$0	Non-Distrib
5005	Operation Supervision and Engineering		$0		$825,210	$825,210	Operation (
5010	Load Dispatching		$0		$508,646	$508,646	Operation (
5012	Station Buildings and Fixtures Expense		$80			$80	Operation (
5014	Transformer Station Equipment - Operation Labour		$0			$0	Operation (
5015	Transformer Station Equipment - Operation Supplies and Expenses		$769			$769	Operation (
5016	Distribution Station Equipment - Operation Labour		$0			$0	Operation (
5017	Distribution Station Equipment - Operation Supplies and Expenses		$325			$325	Operation (
5020	Overhead Distribution Lines and Feeders - Operation Labour		$0		$977,819	$977,819	Operation (
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses		$201,587			$201,587	Operation (
5030	Overhead Subtransmission Feeders - Operation		$0			$0	Operation (
5035	Overhead Distribution Transformers- Operation		$122	$1,763		$1,885	Operation (
5040	Underground Distribution Lines and Feeders - Operation Labour		$0		$835,785	$835,785	Operation (
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses		$28,227			$28,227	Operation (
5050	Underground Subtransmission Feeders - Operation		$0			$0	Operation (
5055	Underground Distribution Transformers - Operation		$6,755	$97,588		$104,343	Operation (

5060	Street Lighting and Signal System Expense	$0				$0	Non-Distrib
5065	Meter Expense	$65		$387,797		$387,862	Operation (
5070	Customer Premises - Operation Labour	$0				$0	Operation (
5075	Customer Premises - Materials and Expenses	$0				$0	Operation (
5085	Miscellaneous Distribution Expense	$37,976				$37,976	Operation (
5090	Underground Distribution Lines and Feeders - Rental Paid	$0				$0	Operation (
5095	Overhead Distribution Lines and Feeders - Rental Paid	$4,950				$4,950	Operation (
5096	Other Rent	$0				$0	Operation (
5105	Maintenance Supervision and Engineering	$0		$47,123		$47,123	Maintenanc
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0				$0	Maintenanc
5112	Maintenance of Transformer Station Equipment	$0				$0	Maintenanc
5114	Maintenance of Distribution Station Equipment	$23,477			$3,490	$19,987	Maintenanc
5120	Maintenance of Poles, Towers and Fixtures	($2,273)				($2,273)	Maintenanc
5125	Maintenance of Overhead Conductors and Devices	$90,306			$5,463	$84,843	Maintenanc
5130	Maintenance of Overhead Services	$0				$0	Maintenanc
5135	Overhead Distribution Lines and Feeders - Right of Way	$0				$0	Maintenanc
5145	Maintenance of Underground Conduit	$811				$811	Maintenanc
5150	Maintenance of Underground Conductors and Devices	$91,053				$91,053	Maintenanc
5155	Maintenance of Underground Services	$7,806				$7,806	Maintenanc
5160	Maintenance of Line Transformers	$34,258	$494,918			$529,176	Maintenanc
5165	Maintenance of Street Lighting and Signal Systems	$0				$0	Non-Distrib
5170	Sentinel Lights - Labour	$0				$0	Non-Distrib
5172	Sentinel Lights - Materials and Expenses	$0				$0	Non-Distrib
5175	Maintenance of Meters	$10,987				$10,987	Maintenanc
5178	Customer Installations Expenses- Leased Property	$0				$0	Non-Distrib
5185	Water Heater Rentals - Labour	$0				$0	Non-Distrib
5186	Water Heater Rentals - Materials and Expenses	$0				$0	Non-Distrib
5190	Water Heater Controls - Labour	$0				$0	Non-Distrib
5192	Water Heater Controls - Materials and Expenses	$0				$0	Non-Distrib
5195	Maintenance of Other Installations on Customer Premises	$0				$0	Non-Distrib
5205	Purchase of Transmission and System Services	$0				$0	Other Powe
5210	Transmission Charges	$0				$0	Other Powe
5215	Transmission Charges Recovered	$0				$0	Other Powe
5305	Supervision	$0		$96,206		$96,206	Billing and
5310	Meter Reading Expense	$25,706		$67,723		$93,429	Billing and
5315	Customer Billing	$121,874		$911,204		$1,033,078	Billing and
5320	Collecting	$30,811		$231,768		$262,579	Billing and
5325	Collecting- Cash Over and Short	$0				$0	Billing and
5330	Collection Charges	$979				$979	Billing and
5335	Bad Debt Expense	$87,712				$87,712	Bad Debt E
5340	Miscellaneous Customer Accounts Expenses	$206				$206	Billing and
5405	Supervision	$0				$0	Community
5410	Community Relations - Sundry	$6,565				$6,565	Community
5415	Energy Conservation	$160,000				$160,000	Community
5420	Community Safety Program	$0				$0	Community
5425	Miscellaneous Customer Service and Informational Expenses	$0				$0	Community

5505	Supervision	$0				$0	Other Distri
5510	Demonstrating and Selling Expense	$0				$0	Other Distri
5515	Advertising Expense	$22,440				$22,440	Advertising
5520	Miscellaneous Sales Expense	$0				$0	Other Distri
5605	Executive Salaries and Expenses	$596,431		($78,181)		$518,250	Administrat
5610	Management Salaries and Expenses	$886,465		($507,075)		$379,390	Administrat
5615	General Administrative Salaries and Expenses	$4,521,433		($3,170,347)		$1,351,086	Administrat
5620	Office Supplies and Expenses	$15,832				$15,832	Administrat
5625	Administrative Expense Transferred Credit	($1,203,578)				($1,203,578)	Administrat
5630	Outside Services Employed	$122,418		($122,418)		$0	Administrat
5635	Property Insurance	$152,283				$152,283	Insurance E
5640	Injuries and Damages	$0				$0	Administrat
5645	Employee Pensions and Benefits	$1,629,469		($783,672)		$845,797	Administrat
5650	Franchise Requirements	$0				$0	Administrat
5655	Regulatory Expenses	$123,583				$123,583	Administrat
5660	General Advertising Expenses	$0				$0	Advertising
5665	Miscellaneous General Expenses	$1,092,933	($179,624)	($61,670)	$23,780	$827,859	Administrat
5670	Rent	$0				$0	Administrat
5675	Maintenance of General Plant	$248,900		($165,918)		$82,982	Administrat
5680	Electrical Safety Authority Fees	$1,020				$1,020	Administrat
5685	Independent Market Operator Fees and Penalties	$0				$0	Power Sup
5705	Amortization Expense - Property, Plant, and Equipment	$3,130,369				$3,130,369	Amortizatio
5710	Amortization of Limited Term Electric Plant	$0				$0	Amortizatio
5715	Amortization of Intangibles and Other Electric Plant	$0				$0	Amortizatio
5720	Amortization of Electric Plant Acquisition Adjustments	$0				$0	Other Amo
5725	Miscellaneous Amortization	$1,769				$1,769	Other Amo
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	$0				$0	Amortizatio
5735	Amortization of Deferred Development Costs	$0				$0	Amortizatio
5740	Amortization of Deferred Charges	$0				$0	Amortizatio
6005	Interest on Long Term Debt	$0	$0		$44,394	$1,646,412	Interest Ex
6010	Amortization of Debt Discount and Expense	$0				$0	Interest Ex
6015	Amortization of Premium on Debt Credit	$0				$0	Interest Ex
6020	Amortization of Loss on Reacquired Debt	$0				$0	Interest Ex
6025	Amortization of Gain on Reacquired Debt--Credit	$0				$0	Interest Ex
6030	Interest on Debt to Associated Companies	$0				$0	Interest Ex
6035	Other Interest Expense	($16,071)				($16,071)	Interest Ex
6040	Allowance for Borrowed Funds Used During Construction--Credit	$0				$0	Interest Ex
6042	Allowance For Other Funds Used During Construction	$0				$0	Interest Ex
6045	Interest Expense on Capital Lease Obligations	$0				$0	Interest Ex
6105	Taxes Other Than Income Taxes	$139,687				$139,687	Other Distri
6110	Income Taxes	$118,596	($118,596)		$30,246	$1,121,709	Income Ta
6115	Provision for Future Income Taxes	$0				$0	Income Ta
6205	Donations	$1,750				$1,750	Charitable
6210	Life Insurance	$0				$0	Insurance E
6215	Penalties	$0				$0	Other Distri
6225	Other Deductions	$0				$0	Other Distri
6305	Extraordinary Income	$0				$0	Unclassifie
6310	Extraordinary Deductions	($221,711)				($221,711)	Unclassifie

6315	Income Taxes, Extraordinary Items		$0			$0	Unclassifie
6405	Discontinues Operations - Income/ Gains		$0			$0	Unclassifie
6410	Discontinued Operations - Deductions/ Losses		$0			$0	Unclassifie
6415	Income Taxes, Discontinued Operations		$0			$0	Unclassifie

$0

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

Asset Accounts Directly Allocated	$1,541,171
Income Statement Accounts Directly Allocated	$107,374

Grouped Accounts as per 2006 EDR	**Financial Statement (EDR Sheet 2.4, Column P**	**Reclassified Balance**
Land and Buildings	**$728,977**	**$688,977**
TS Primary Above 50	**$0**	**$0**
DS	**$4,421,144**	**$3,628,299**
Poles, Wires	**$38,865,166**	**$34,718,241**
Line Transformers	**$10,514,427**	**$10,098,347**
Services and Meters	**$5,625,800**	**$9,247,608**
General Plant	**$3,737,050**	**$3,737,050**
Equipment	**$4,544,475**	**$4,544,475**
IT Assets	**$3,853,759**	**$3,853,759**
CDM Expenditures and Recoveries	**$315,520**	**$315,520**
Other Distribution Assets	**$1,404,689**	**$1,404,689**
Contributions and Grants	**($2,049,843)**	**($2,049,843)**
Accumulated Amortization	**($37,030,097)**	**($36,797,226)**
Non-Distribution Asset	**$14,346,680**	**$14,346,680**
Unclassified Asset	**$0**	**$0**
Liability	**$0**	**$0**
Equity	**$0**	**($2,043,822)**
Sales of Electricity	**($68,274,205)**	**($68,274,205)**
Distribution Services Revenue	**($13,359,200)**	**($15,780,867)**
Late Payment Charges	**($129,052)**	**($129,052)**
Specific Service Charges	**($114,786)**	**($219,909)**
Other Distribution Revenue	**($148,517)**	**($148,517)**
Other Revenue - Unclassified	**($107,184)**	**($107,184)**
Other Income & Deductions	**($1,433,897)**	**($1,433,897)**
Power Supply Expenses (Working Capital)	**$68,756,970**	**$68,756,970**
Other Power Supply Expenses	**$0**	**$0**
Operation (Working Capital)	**$280,856**	**$3,915,463**
Maintenance (Working Capital)	**$256,425**	**$789,513**
Billing and Collection (Working Capital)	**$179,576**	**$1,486,477**

Community Relations (Working Capital)	**$6,565**	**$6,565**
Community Relations - CDM (Working Capital)	**$160,000**	**$160,000**
Administrative and General Expenses (Working Capital)	**$8,034,906**	**$2,942,221**
Insurance Expense (Working Capital)	**$152,283**	**$152,283**
Bad Debt Expense (Working Capital)	**$87,712**	**$87,712**
Advertising Expenses	**$22,440**	**$22,440**
Charitable Contributions	**$1,750**	**$1,750**
Amortization of Assets	**$3,130,369**	**$3,130,369**
Other Amortization - Unclassified	**$1,769**	**$1,769**
Interest Expense - Unclassifed	**($16,071)**	**$1,630,341**
Income Tax Expense - Unclassified	**$118,596**	**$1,121,709**
Other Distribution Expenses	**$139,687**	**$139,687**
Non-Distribution Expenses	**$0**	**$0**
Unclassified Expenses	**($221,711)**	**($221,711)**
Total	**$46,803,026**	**$43,722,680**

2006 COST ALLOCATION INFORMATION FILING

Bluewater Power Distribution Corporation

EB-2005-0340 EB-2007-0001

UPDATED FOR 2009 EDR

Sheet I4 Break Out Worksheet - Second Run

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

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12	$34,931,066

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management	$315,520		-	315,520					315,520				
1805	Land	$445,817		($445,817)	-									
1805-1	Land Station >50 kV			$0	-					-				
1805-2	Land Station <50 kV		100.00%	$445,817	445,817					445,817				
1806	Land Rights	$243,160		($243,160)	-									
1806-1	Land Rights Station >50 kV			$0	-					-				
1806-2	Land Rights Station <50 kV		100.00%	$243,160	243,160				$ (221,619)	21,541	$13,221			
1808	Buildings and Fixtures	$0		($0)	-									
1808-1	Buildings and Fixtures > 50 kV			$0	-					-				
1808-2	Buildings and Fixtures < 50 KV		100.00%	$0	0			$ (1,426,051)		- 1,426,051	$65,843			
1810	Leasehold Improvements	$0		$0	-									
1810-1	Leasehold Improvements >50 kV			$0	-					-				
1810-2	Leasehold Improvements <50 kV		100.00%	$0	-					-				
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0		$0	0					0				
1820	Distribution Station Equipment - Normally Primary below 50 kV	$3,628,299		($3,628,299)	-					-				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			$0	-					-				
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)		99.74%	$3,618,702	3,618,702	($128,596)		$ (2,183,250)		1,306,856	$86,005			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		0.26%	$9,597	9,597					9,597				
1825	Storage Battery Equipment	$0		$0	-									
1825-1	Storage Battery Equipment > 50 kV			$0	-					-				
1825-2	Storage Battery Equipment <50 kV		100.00%	$0	-					-				
1830	Poles, Towers and Fixtures	$10,693,427		($10,693,427)	-									
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			$0	-					-				
1830-4	Poles, Towers and Fixtures - Primary		78.00%	$8,340,873	8,340,873	($296,405)		$ (3,957,529)		4,086,939	$329,381			
1830-5	Poles, Towers and Fixtures - Secondary		22.00%	$2,352,554	2,352,554	($83,601)		$ (1,125,514)		1,143,439	$92,902			
1835	Overhead Conductors and Devices	$13,848,139		($13,848,139)	-									
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			$0	-					-				
1835-4	Overhead Conductors and Devices - Primary		78.00%	$10,801,548	10,801,548	($383,848)		$ (5,057,789)		5,359,912	$426,970			
1835-5	Overhead Conductors and Devices - Secondary		22.00%	$3,046,591	3,046,591	- 108,265		$ (1,443,250)		1,495,076	$120,428			
1840	Underground Conduit	$0		($0)	-									
1840-3	Underground Conduit - Bulk Delivery			$0	-					-				
1840-4	Underground Conduit - Primary			$0	-					-				
1840-5	Underground Conduit - Secondary		100.00%	$0	0					0				
1845	Underground Conductors and Devices	$10,176,675		($10,176,675)	-									
1845-3	Underground Conductors and Devices - Bulk Delivery			$0	-					-				
1845-4	Underground Conductors and Devices - Primary		21.00%	$2,137,102	2,137,102	($73,398)		$ (904,622)		1,159,081	$82,030			
1845-5	Underground Conductors and Devices - Secondary		79.00%	$8,039,573	8,039,573	($276,118)		$ (3,520,869)		4,242,586	$308,588			
1850	Line Transformers	$10,098,347		$0	10,098,347	($370,985)		$ (5,021,023)		4,706,339	$413,119			
1855	Services	$2,621,246		$0	2,621,246	($93,150)		$ (1,145,834)		1,382,262	$99,100			
1860	Meters	$6,626,362		$0	6,626,362	($235,477)		$ (3,669,601)		2,721,284	$230,380			
	Total	**$58,696,991**		**$0**	**$58,696,991**	**($2,049,843)**	**$0**	**($29,455,331)**	**($221,619)**	**26,970,198**	**$2,267,967**	**$0**	**$0**	**$0**
	SUB TOTAL from I3	**$58,696,991**												

5705	5710	5715	5720

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Sheet I4 Break Out Worksheet - Second Run

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

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12	$34,931,066

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land	$0			-					$ -				
1906	Land Rights	$0			-					$ -				
1908	Buildings and Fixtures	$3,737,050			3,737,050					$ 3,737,050				
1910	Leasehold Improvements	$0			-					$ -				
1915	Office Furniture and Equipment	$539,755			539,755			$ (479,814)		$ 59,941	13,755			
1920	Computer Equipment - Hardware	$1,985,558			1,985,558			$ (1,497,057)		$ 488,501	172,465			
1925	Computer Software	$1,868,201			1,868,201			$ (643,384)		$ 1,224,817	326,929			
1930	Transportation Equipment	$2,585,010			2,585,010			$ (2,358,972)		$ 226,038	160,993			
1935	Stores Equipment	$42,591			42,591			$ (32,668)		$ 9,923	2,998			
1940	Tools, Shop and Garage Equipment	$546,958			546,958			$ (457,925)		$ 89,033	20,689			
1945	Measurement and Testing Equipment	$194,133			194,133			$ (194,133)		$ -	16,761			
1950	Power Operated Equipment	$0			-					$ -				
1955	Communication Equipment	$142,724			142,724			$ (112,635)		$ 30,089	5,128			
1960	Miscellaneous Equipment	$493,304			493,304			$ (493,304)		$ -	81,305			
1970	Load Management Controls - Customer Premises	$418,852			418,852			$ (390,595)		$ 28,257	21,801			
1975	Load Management Controls - Utility Premises	$0			-					$ -				
1980	System Supervisory Equipment	$985,837			985,837			$ (459,790)		$ 526,047	39,578			
1990	Other Tangible Property	$0			-					$ -				
2005	Property Under Capital Leases	$0			-					$ -				
2010	Electric Plant Purchased or Sold	$0			-					$ -				
Total		$13,539,973		$0	$13,539,973	$0	$0	($7,120,277)	$0	$6,419,696	$862,402	$0	$0	$0
SUB TOTAL from I3		$13,539,973												
I3 Directly Allocated		$1,541,171												
Grand Total		$73,778,135		$0	$72,236,964	($2,049,843)	$0	($36,575,608)	($221,619)	$33,389,894	$3,130,369	$0	$0	$0

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Sheet I4 Break Out Worksheet - Second Run

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

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12	$34,931,066

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
To be Prorated														
1995	Contributed Capital - 1995	($2,049,843)				$2,049,843	Balanced							
2105	Accumulated Depreciation - 2105	($36,575,608)						$36,575,608	Balanced					
2120	Accumulated Depreciation - 2120	($221,619)							$221,619	Balanced				
	Total	**($38,847,070)**												
	Net Assets	**$34,931,065**	**Net Fixed Assets Do Not Match EDR**											
		variance of $1												
Amortization Expenses														
5705	Amortization Expense - Property, Plant, and Equipment	$3,130,369									($3,130,369)	Balanced		
5710	Amortization of Limited Term Electric Plant	$0										$0	Balanced	
5715	Amortization of Intangibles and Other Electric Plant	$0											$0	Balanced
5720	Amortization of Electric Plant Acquisition Adjustments	$0												$0 Balanced
	Total Amortization Expense	**$3,130,369**												

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Sheet I5 Miscellaneous Data Worksheet - Second Run

kMs of Roads in Service Area Where Distribution Lines Exist	567
Deemed Equity Component of Rate Base (%)	50%

1	2	3	5	6	7	8	9
Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
13.92	25.45	331.21	3088.16	18042.49	1.37	1.81	12.6
0.26	0.26	0.26	0.26	0.26			

Instructions (Cont'd):

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

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

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Sheet I6 Customer Data Worksheet - Second Run

Total kWhs	1,130,212,083
Total kWs	1,318,484
Total Approved Distribution Revenue ($)	$15,780,867

Large User kWh Adjustment Factor =	0.886153
Large User kW Adjustment Factor =	0.886736
Average Adjustment Factor =	0.886444

			1	2	3	5	6	7	8	9
	ID	Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Billing Data										
kWh from approved EDR model, Sheet 7-1, Col M	CEN	1,130,212,083	269,172,954	126,666,633	219,392,039	190,963,157	311,641,765	8,769,187	649,471	2,956,878
kW from approved EDR model, Sheet 7-1, Col S	CDEM	1,318,484			467,580	326,007	500,065	23,274	1,558	
kW, included in CDEM, from customers with line transformer allowance from approved EDR model, Sheet 6-3, Col P		969,371			157,130	326,007	486,235			
Optional - kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-								
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	987,398,564	269,172,954	126,666,633	219,392,039	190,963,157	168,828,246	8,769,187	649,471	2,956,878
kWh - 30 year weather normalized amount		1,134,964,409	263,380,090	123,884,893	221,247,757	191,065,168	322,965,914	8,770,608	709,043	2,940,935
Approved Distribution Rev from approved EDR, Sheet 7-1, Col AK + Sheet 7-3 Col H	CREV	$15,780,867	$8,121,495	$2,723,492	$2,151,562	$962,376	$1,490,565	$239,699	$14,397	$77,282
Bad Debt 3 Year Historical Average from Approved EDR Model	BDHA	$110,633	$63,616	$26,891	$20,126	$0	$0	$0	$0	$0
Late Payment 3 Year Historical Average	LPHA	$145,178	$101,625	$29,036	$14,518					
Weighting Factor - Services			1.0	2.0	10.0	10.0	30.0	1.0	1.0	1.0
Weighting Factor - Billings			1.0	2.0	7.0	7.0	15.0	1.0	0.1	5.0

Number of Bills	**CNB**	235,288	199,938	26,482	4,128	156	48	84	1,404	3,048
Number of Connections (Unmetered)	**CCON**	6,746						5,975	526	245
Total Number of Customer from Approved EDR, Sheet 7-1, Col H excluding connections	**CCA**	35,225	30,648	3,705	360	13	4	7	234	254
Bulk Customer Base	**CCB**	-								
Primary Customer Base	**CCP**	35,225	30,648	3,705	360	13	4	7	234	254
Line Transformer Customer Base	**CCLT**	35,172	30,648	3,704	324	-	1	7	234	254
Secondary Customer Base	**CCS**	35,169	30,648	3,702	324	-	-	7	234	254
Weighted - Services	**CWCS**	48,038	30,648	7,404	3,240	-	-	5,975	526	245
Weighted Meter -Capital	**CWMC**	4,086,755	1,912,575	1,334,980	669,200	120,000	50,000	-	-	-
Weighted Meter Reading	**CWMR**	299,098	210,663	66,955	11,484	7,056	2,940	-	-	-
Weighted Bills	**CWNB**	299,074	199,938	52,964	28,896	1,092	720	84	140	15,240
Data Mismatch Analysis										
Revenue with 30 year weather normalized kWh		15,620,092	7,946,713	2,663,681	2,169,761	962,890	1,544,728	239,738	15,717	76,865
		1.02%								

Weather Normalized Data from Hydro

	Total	**Residential**	**GS <50**	**GS>50-Regular**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**
kWh - 30 year weather normalized amount	1,170,645,811	275,126,842	129,410,159	231,115,407	197,599,597	324,419,260	9,161,777	740,667	3,072,101
2006 EDR Distribution Loss Factor		**1.0446**	1.0446	1.0446	1.0342	1.0045	1.0446	1.0446	1.0446

Bad Debt Data from EDR 2006

Sheet ADJ5 rows 26 - 32, column E	106,097	56,821	18,078	31,198					
Sheet ADJ5 rows 26 - 32, column F	138,090	92,494	16,416	29,180					
Sheet ADJ5 rows 26 - 32, column G	87,712	**41,532**	46,180	-					
Three-year average	**110,633**	**63,616**	**26,891**	**20,126**	**-**	**-**	**-**	**-**	**-**

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Sheet I7.1 Meter Capital Worksheet - Second Run

		Residential			GS <50			GS>50-Regular		
		1	2	3	1	2	3	1	2	3
		Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
	Allocation Percentage Weighted Factor			46.80%			33%			16%
	Cost Relative to Residential Average Cost			1.00			5.77			29.79
	Total	30648	1912575	62.40456147	3705	1334980	360.3184885	360	669200	1858.888889
Meter Types	Cost per Meter (Installed)									
Single Phase 200 Amp - Urban	50	28,785	1439250		1,754	87700			0	
Single Phase 200 Amp - Rural	150	0	0		0	0			0	
Central Meter	250	33	8250		0	0		0	0	
Network Meter (Costs to be updated)	225	1,119	251775		0	0		0	0	
Three-phase - No demand	210	0	0		1,358	285180		0	0	
Smart Meters	300	711	213300		0	0		0	0	
Demand without IT (usually three-phase)	500	0	0		177	88500		57	28500	
Demand with IT	2,100		0		416	873600		281	590100	
Demand with IT and Interval Capability - Secondary	2,300		0			0		22	50600	
Demand with IT and Interval Capability - Primary	10,000		0			0			0	
Demand with IT and Interval Capability -Special (WMP)	40,000		0			0		0	0	
LDC Specific 1			0			0		0	0	
LDC Specific 2			0			0		0	0	
LDC Specific 3			0			0		0	0	

GS >50-Intermediate			Large Use >5MW			Street Light			Sentinel		
1	2	3	1	2	3	1	2	3	1	2	3
Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
		3%			1%			0%			0%
		160.24			160.24			-			-
12	120000	10000	5	50000	10000	0	0	-	0	0	-
	0			0			0			0	
	0			0			0			0	
	0			0			0			0	
	0			0			0			0	
	0			0			0			0	
	0			0			0			0	
	0			0			0			0	
	0			0			0			0	
0	0			0			0			0	
12	120000		5	50000			0			0	
	0			0			0			0	
	0			0			0			0	
	0			0			0			0	
	0			0			0			0	

Unmetered Scattered Load			TOTAL		
1	2	3	1	2	3
Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
		0%			100%
		-			1.89
0	0	-	34730	4086755	117.6721854
	0	30,539		1526950	
	0	0		0	
	0	33		8250	
	0	1,119		251775	
	0	1,358		285180	
	0	711		213300	
	0	234		117000	
	0	697		1463700	
	0	22		50600	
	0	17		170000	
	0	0		0	
	0	0		0	
	0	0		0	
	0	0		0	

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Sheet I7.2 Meter Reading Worksheet - Second Run

Weighting Factors based on Contractor Pricing

Description			1			2			3			5		
			Residential			GS <50			GS>50-Regular			GS >50-Intermediate		
			Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	Allocation Percentage Weighted Factor				70.43%			22.39%			3.84%			2.36%
	Cost Relative to Residential Average Cost				1.00			2.22			2.67			43.53
	Total		187,149	210,663	1.13	26,782	66,955	2.50	3,828	11,484	3.00	144	7,056	49.00
		Factor												
Residential - Urban - Outside		1.00	169,803	169,803			0			0			0	
Residential - Urban - Outside with other services		1.00		0			0			0			0	
Residential - Urban - Inside		2.00	11,178	22,356			0			0			0	
Residential - Urban - Inside - with other services		1.00		0			0			0			0	
Residential - Rural - Outside		3.00	6,168	18,504			0			0			0	
Residential - Rural - Outside with other services		2.00		0			0			0			0	
LDC Specific 1				0			0			0			0	
LDC Specific 2				0			0			0			0	
GS - Walking		2.00		0		13,391	26,782			0			0	
GS - Walking - with other services		3.00		0			0			0			0	
GS - Vehicle with other services --- TOU Read		3.00		0			0			0			0	
GS - Vehicle with other services		3.00		0		13,391	40,173		3,828	11,484			0	
LDC Specific 3				0			0			0			0	
LDC Specific 4		0.00		0			0			0			0	
Interval		49.00		0			0			0		144	7,056	
LDC Specific 5				0			0			0			0	
LDC Specific 6				0			0			0			0	

6			7			8			9					
Large Use >5MW			Street Light			Sentinel			Unmetered Scattered Load			TOTAL		
Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
		0.98%			0.00%			0.00%			0.00%			100.00%
		43.53			0.00			0.00			0.00			92.95
60	**2,940**	**49.00**	**-**	**-**	**0**	**-**	**-**	**0**	**-**	**-**	**0**	**217,963**	**299,098**	**105**
	0			0			0			0		169,803	169,803	
	0			0			0			0		-	-	
	0			0			0			0		11,178	22,356	
	0			0			0			0		-	-	
	0			0			0			0		6,168	18,504	
	0			0			0			0		-	-	
	0			0			0			0		-	-	
	0			0			0			0		-	-	
	0			0			0			0		13,391	26,782	
	0			0			0			0		-	-	
	0			0			0			0		-	-	
	0			0			0			0		17,219	51,657	
	0			0			0			0		-	-	
	0			0			0			0		-	-	
60	2,940			0			0			0		204	9,996	
	0			0			0			0		-	-	
	0			0			0			0		-	-	

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Sheet I8 Demand Data Worksheet - Second Run

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP

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

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

Customer Classes		Total	1 Residential	2 GS <50	3 GS>50-Regular	5 GS >50-Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
CO-INCIDENT PEAK										
1 CP										
Transformation CP	TCP1	177,166	62,608	17,600	31,489	26,556	38,567	-	-	346
Bulk Delivery CP	BCP1	177,166	62,608	17,600	31,489	26,556	38,567	-	-	346
Total Sytem CP	DCP1	177,166	62,608	17,600	31,489	26,556	38,567	-	-	346
4 CP										
Transformation CP	TCP4	690,095	231,160	66,987	132,717	103,144	152,572	2,011	130	1,374
Bulk Delivery CP	BCP4	690,095	231,160	66,987	132,717	103,144	152,572	2,011	130	1,374
Total Sytem CP	DCP4	690,095	231,160	66,987	132,717	103,144	152,572	2,011	130	1,374
12 CP										
Transformation CP	TCP12	1,909,884	578,408	191,632	363,080	295,486	459,965	15,900	1,185	4,227
Bulk Delivery CP	BCP12	1,909,884	578,408	191,632	363,080	295,486	459,965	15,900	1,185	4,227
Total Sytem CP	DCP12	1,909,884	578,408	191,632	363,080	295,486	459,965	15,900	1,185	4,227
NON CO_INCIDENT PEAK										
1 NCP										
Classification NCP from Load Data Provider	DNCP1	198,460	66,033	22,188	37,179	28,782	41,087	2,565	240	387
Primary NCP	PNCP1	197,324	66,033	22,188	37,179	27,830	40,903	2,565	240	387
Line Transformer NCP	LTNCP1	123,885	66,033	22,174	27,102	-	5,384	2,565	240	387
Secondary NCP	SNCP1	115,470	63,214	22,100	27,102	-	-	2,455	229	370
4 NCP										
Classification NCP from Load Data Provider	DNCP4	758,780	239,561	85,249	146,027	112,602	163,834	9,120	876	1,511
Primary NCP	PNCP4	754,322	239,561	85,249	146,027	108,878	163,100	9,120	876	1,511
Line Transformer NCP	LTNCP4	464,178	239,561	85,196	106,449	-	21,465	9,120	876	1,511
Secondary NCP	SNCP4	431,706	229,333	84,909	106,449	-	-	8,731	839	1,446
12 NCP										
Classification NCP from Load Data Provider	DNCP12	2,098,194	616,197	239,517	413,899	320,486	476,115	25,466	2,121	4,392
Primary NCP	PNCP12	2,085,463	616,197	239,517	413,899	309,888	473,983	25,466	2,121	4,392
Line Transformer NCP	LTNCP12	1,253,391	616,197	239,369	301,719	-	64,126	25,466	2,121	4,392
Secondary NCP	SNCP12	1,160,783	589,888	238,562	301,719	-	-	24,379	2,030	4,205

USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?	1 Residential	2 GS <50	3 GS>50-Regular	5 GS >50-Intermediat	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Metered Scattered Load
Instructions: **To Allocate Capital Contributions by Rate Classification, Input Allocation on Next Line**											
1995	Contributions and Grants - Credit	$0	**Yes**	$0	$0	$0					
Instructions: **The Following is Used to Allocate Directly Allocated Costs from I3 to Rate Classifications**											
1805	Land	$0	**Yes**								
1806	Land Rights	$40,000	**Yes**					$40,000			
1808	Buildings and Fixtures	$0	**Yes**								
1810	Leasehold Improvements	$0	**Yes**								
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	**Yes**								
1820	Distribution Station Equipment - Normally Primary below 50 kV	$421,974	**Yes**					$421,974			
1825	Storage Battery Equipment	$0	**Yes**								
1830	Poles, Towers and Fixtures	$235,204	**Yes**					$235,204			
1835	Overhead Conductors and Devices	$422,762	**Yes**					$422,762			
1840	Underground Conduit	$0	**Yes**								
1845	Underground Conductors and Devices	$223,606	**Yes**					$223,606			
1850	Line Transformers	$416,080	**Yes**					$416,080			
1855	Services	$0	**Yes**								
1860	Meters	$14,416	**Yes**					$14,416			
1905	Land	$0	**Yes**								
1906	Land Rights	$0	**Yes**								
1908	Buildings and Fixtures	$0	**Yes**								
1910	Leasehold Improvements	$0	**Yes**								
1915	Office Furniture and Equipment	$0	**Yes**								
1920	Computer Equipment - Hardware	$0	**Yes**								
1925	Computer Software	$0	**Yes**								
1930	Transportation Equipment	$0	**Yes**								
1935	Stores Equipment	$0	**Yes**								
1940	Tools, Shop and Garage Equipment	$0	**Yes**								
1945	Measurement and Testing Equipment	$0	**Yes**								
1950	Power Operated Equipment	$0	**Yes**								
1955	Communication Equipment	$0	**Yes**								
1960	Miscellaneous Equipment	$0	**Yes**								
1970	Load Management Controls - Customer Premises	$0	**Yes**								
1975	Load Management Controls - Utility Premises	$0	**Yes**								
1980	System Supervisory Equipment	$0	**Yes**								
1990	Other Tangible Property	$0	**Yes**								
2005	Property Under Capital Leases	$0	**Yes**								
2010	Electric Plant Purchased or Sold	$0	**Yes**								
2050	Completed Construction Not Classified--Electric	$0	**Yes**								
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($232,871)	**Yes**					($232,871)			
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0	**Yes**								
	Directly Allocated Net Fixed Assets			**$0**	**$0**	**$0**	**$0**	**$1,541,171**	**$0**	**$0**	**$0**
5005	Operation Supervision and Engineering	$0	**Yes**								
5010	Load Dispatching	$0	**Yes**								
5012	Station Buildings and Fixtures Expense	$0	**Yes**								
5014	Transformer Station Equipment - Operation Labour	$0	**Yes**								
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	**Yes**								
5016	Distribution Station Equipment - Operation Labour	$0	**Yes**								
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	**Yes**								

5020	Overhead Distribution Lines and Feeders - Operation Labour	$0	Yes								
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0	Yes								
5030	Overhead Subtransmission Feeders - Operation	$0	Yes								
5035	Overhead Distribution Transformers- Operation	$0	Yes								
5040	Underground Distribution Lines and Feeders - Operation Labour	$0	Yes								
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	Yes								
5050	Underground Subtransmission Feeders - Operation	$0	Yes								
5055	Underground Distribution Transformers - Operation	$0	Yes								
5065	Meter Expense	$0	Yes								
5070	Customer Premises - Operation Labour	$0	Yes								
5075	Customer Premises - Materials and Expenses	$0	Yes								
5085	Miscellaneous Distribution Expense	$0	Yes								
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	Yes								
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	Yes								
5096	Other Rent	$0	Yes								
5105	Maintenance Supervision and Engineering	$0	Yes								
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	Yes								
5112	Maintenance of Transformer Station Equipment	$0	Yes								
5114	Maintenance of Distribution Station Equipment	$3,490	Yes					$3,490			
5120	Maintenance of Poles, Towers and Fixtures	$0	Yes								
5125	Maintenance of Overhead Conductors and Devices	$5,463	Yes					$5,463			
5130	Maintenance of Overhead Services	$0	Yes								
5135	Overhead Distribution Lines and Feeders - Right of Way	$0	Yes								
5145	Maintenance of Underground Conduit	$0	Yes								
5150	Maintenance of Underground Conductors and Devices	$0	Yes								
5155	Maintenance of Underground Services	$0	Yes								
5160	Maintenance of Line Transformers	$0	Yes								
5175	Maintenance of Meters	$0	Yes								
5305	Supervision	$0	Yes								
5310	Meter Reading Expense	$0	Yes								
5315	Customer Billing	$0	Yes								
5320	Collecting	$0	Yes								
5325	Collecting- Cash Over and Short	$0	Yes								
5330	Collection Charges	$0	Yes								
5335	Bad Debt Expense	$0	Yes								
5340	Miscellaneous Customer Accounts Expenses	$0	Yes								
5405	Supervision	$0	Yes								
5410	Community Relations - Sundry	$0	Yes								
5415	Energy Conservation	$0	Yes								
5420	Community Safety Program	$0	Yes								
5425	Miscellaneous Customer Service and Informational Expenses	$0	Yes								
5505	Supervision	$0	Yes								
5510	Demonstrating and Selling Expense	$0	Yes								
5515	Advertising Expense	$0	Yes								
5520	Miscellaneous Sales Expense	$0	Yes								
5605	Executive Salaries and Expenses	$0	Yes								
5610	Management Salaries and Expenses	$0	Yes								
5615	General Administrative Salaries and Expenses	$0	Yes								
5620	Office Supplies and Expenses	$0	Yes								
5625	Administrative Expense Transferred Credit	$0	Yes								
5630	Outside Services Employed	$0	Yes								
5635	Property Insurance	$0	Yes								

5640	Injuries and Damages	$0	Yes								
5645	Employee Pensions and Benefits	$0	Yes								
5650	Franchise Requirements	$0	Yes								
5655	Regulatory Expenses	$0	Yes								
5660	General Advertising Expenses	$0	Yes								
5665	Miscellaneous General Expenses	$23,780	Yes			$14,953	$6,866	$1,961			
5670	Rent	$0	Yes								
5675	Maintenance of General Plant	$0	Yes								
5680	Electrical Safety Authority Fees	$0	Yes								
5705	Amortization Expense - Property, Plant, and Equipment	$0	Yes								
5710	Amortization of Limited Term Electric Plant	$0	Yes								
5715	Amortization of Intangibles and Other Electric Plant	$0	Yes								
5720	Amortization of Electric Plant Acquisition Adjustments	$0	Yes								
6105	Taxes Other Than Income Taxes	$0	Yes								
6205	Donations	$0	Yes								
6210	Life Insurance	$0	Yes								
6215	Penalties	$0	Yes								
6225	Other Deductions	$0	Yes								
	Total Expenses			$0	$0	$14,953	$6,866	$10,914	$0	$0	$0
	Depreciation Expense			$0	$0	$0	$0	$0	$0	$0	$0

Total Net Fixed Assets Excluding Gen Plant	**$58,696,991**	**Allocated**	**Residential**	**GS <50**	**GS>50-Regular**	**GS >50-Intermediat**	**Large Use >5MW**	**Street Light**	**Sentinel**	**etered Scattered Load**
Approved Total PILs	**$1,151,955**	**$30,246**	$0	$0	$0	$0	$30,246	$0	$0	$0
Approved Total Return on Debt	**$1,690,807**	**$44,394**	$0	$0	$0	$0	$44,394	$0	$0	$0
Approved Total Return on Equity	**$2,098,932**	**$55,110**	$0	$0	$0	$0	$55,110	$0	$0	$0
		Total	**$0**	**$0**	**$14,953**	**$6,866**	**$140,665**	**$0**	**$0**	**$0**

2006 COST ALLOCATION INFORMATION FILING

Bluewater Power Distribution Corporation

EB-2005-0340 EB-2007-0001

UPDATED FOR 2009 EDR

Sheet O1 Revenue to Cost Summary Worksheet - Second Run

UPDATED COST ALLOCATION FILING

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets		Total	1 Residential	2 GS <50	3 GS>50-Regular	5 GS >50-Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
crev	Distribution Revenue (sale)	$15,780,867	$8,121,495	$2,723,492	$2,151,562	$962,376	$1,490,565	$239,699	$14,397	$77,282
mi	Miscellaneous Revenue (mi)	$1,931,374	$1,062,684	$319,493	$280,849	$67,392	$104,202	$67,117	$6,117	$23,519
	Total Revenue	**$17,712,241**	**$9,184,179**	**$3,042,985**	**$2,432,411**	**$1,029,768**	**$1,594,767**	**$306,816**	**$20,514**	**$100,801**
	Expenses									
di	Distribution Costs (di)	$4,306,128	$2,191,243	$608,826	$721,784	$202,305	$337,418	$210,731	$18,670	$15,150
cu	Customer Related Costs (cu)	$1,973,038	$1,234,183	$419,222	$219,448	$19,002	$9,152	$391	$654	$70,986
ad	General and Administration (ad)	$3,424,946	$1,856,816	$559,464	$516,962	$123,924	$194,040	$118,950	$10,849	$43,941
dep	Depreciation and Amortization (dep)	$3,130,369	$1,554,549	$492,924	$512,602	$158,894	$249,562	$139,595	$12,363	$9,880
INPUT	PILs (INPUT)	$1,121,709	$567,972	$178,702	$181,761	$51,667	$80,822	$52,424	$4,650	$3,712
INT	Interest	$1,646,412	$833,653	$262,294	$266,784	$75,835	$118,628	$76,946	$6,825	$5,449
	Total Expenses	**$15,602,602**	**$8,238,416**	**$2,521,431**	**$2,419,341**	**$631,627**	**$989,621**	**$599,036**	**$54,011**	**$149,118**
	Direct Allocation	**$162,484**	**$0**	**$0**	**$14,953**	**$6,866**	**$140,665**	**$0**	**$0**	**$0**
NI	Allocated Net Income (NI)	$2,043,822	$1,034,879	$325,606	$331,180	$94,140	$147,262	$95,519	$8,472	$6,764
	Revenue Requirement (includes NI)	$17,808,908	$9,273,295	$2,847,037	$2,765,474	$732,633	$1,277,548	$694,555	$62,483	$155,882
	$0	**Revenue Requirement Input equals Output**								

2006 COST ALLOCATION INFORMATION FILING

Bluewater Power Distribution Corporation

EB-2005-0340 EB-2007-0001

UPDATED FOR 2009 EDR

Sheet O1 Revenue to Cost Summary Worksheet - Second Run

UPDATED COST ALLOCATION FILING

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets		Total	1 Residential	2 GS <50	3 GS>50-Regular	5 GS >50-Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
	Rate Base Calculation									
	Net Assets									
dp	Distribution Plant - Gross	$58,696,991	$28,892,273	$9,348,186	$9,660,361	$3,075,688	$4,783,035	$2,530,873	$224,240	$182,335
gp	General Plant - Gross	$13,539,973	$6,844,362	$2,157,739	$2,196,266	$628,507	$982,925	$629,749	$55,854	$44,571
accum dep	Accumulated Depreciation	($36,797,227)	($17,822,094)	($5,858,225)	($6,108,086)	($2,059,132)	($3,193,237)	($1,512,308)	($133,900)	($110,245)
co	Capital Contribution	($2,049,843)	($1,013,204)	($327,972)	($336,994)	($104,796)	($163,428)	($89,267)	($7,912)	($6,270)
	Total Net Plant	$33,389,894	$16,901,337	$5,319,729	$5,411,547	$1,540,267	$2,409,295	$1,559,046	$138,282	$110,390
	Directly Allocated Net Fixed Assets	$1,541,171	$0	$0	$0	$0	$1,541,171	$0	$0	$0
COP	Cost of Power (COP)	$68,756,970	$18,379,055	$8,648,763	$14,980,028	$13,038,912	$12,865,214	$598,758	$44,346	$201,895
	OM&A Expenses	$9,704,111	$5,282,243	$1,587,511	$1,458,194	$345,231	$540,610	$330,072	$30,173	$130,077
	Directly Allocated Expenses	$32,733	$0	$0	$14,953	$6,866	$10,914	$0	$0	$0
	Subtotal	*$78,493,814*	*$23,661,298*	*$10,236,274*	*$16,453,175*	*$13,391,009*	*$13,416,738*	*$928,830*	*$74,519*	*$331,972*
	Working Capital	$11,774,072	$3,549,195	$1,535,441	$2,467,976	$2,008,651	$2,012,511	$139,324	$11,178	$49,796
	Total Rate Base	$46,705,137	$20,450,532	$6,855,170	$7,879,523	$3,548,918	$5,962,977	$1,698,371	$149,460	$160,186
$1		Rate Base Input equals Output								
	Equity Component of Rate Base	$23,352,568	$10,225,266	$3,427,585	$3,939,761	$1,774,459	$2,981,489	$849,185	$74,730	$80,093
	Net Income on Allocated Assets	$1,947,156	$945,763	$521,554	($1,883)	$391,275	$464,481	($292,220)	($33,497)	($48,317)
	Net Income on Direct Allocation Assets	$55,110	$0	$0	$0	$0	$55,110	$0	$0	$0
	Net Income	$2,002,266	$945,763	$521,554	($1,883)	$391,275	$519,591	($292,220)	($33,497)	($48,317)
	RATIOS ANALYSIS									
	REVENUE TO EXPENSES %	99.46%	99.04%	106.88%	87.96%	140.56%	124.83%	44.17%	32.83%	64.66%
	EXISTING REVENUE MINUS ALLOCATED COSTS	($96,666)	($89,116)	$195,948	($333,063)	$297,135	$317,219	($387,739)	($41,970)	($55,081)
	RETURN ON EQUITY COMPONENT OF RATE BASE	8.57%	9.25%	15.22%	-0.05%	22.05%	17.43%	-34.41%	-44.82%	-60.33%
	Adjusted REVENUE TO EXPENSE %	$17,808,908	$950,924	$524,401	($1,893)	$393,410	$522,427	($293,815)	($33,680)	($48,581)
	Adjusted REVENUE TO EXPENSE %	($16)								
	Adjusted Revenue	$17,808,908	$9,234,303	$3,059,593	$2,445,686	$1,035,388	$1,603,471	$308,491	$20,626	$101,351
	Adjusted Revenue to Expense %	100.00%	99.58%	107.47%	88.44%	141.32%	125.51%	44.42%	33.01%	65.02%

2006 COST ALLOCATION INFORMATION FILING

Bluewater Power Distribution Corporation

EB-2005-0340 EB-2007-0001

UPDATED FOR 2009 EDR

Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - Second Run

UPDATED COST ALLOCATION FILING

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

	1	2	3	5	6	7	8	9
	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	$3.58	$12.23	$62.49	$233.41	$337.18	$0.00	$0.09	$19.90
Customer Unit Cost per month - Directly Related	$5.46	$18.21	$94.02	$334.54	$487.50	$0.01	$0.14	$31.36
Customer Unit Cost per month - Minimum System with PLCC Adjustment	$12.91	$27.14	$114.63	$351.80	$566.52	$9.70	$8.50	$37.55
Fixed Charge per approved 2006 EDR	$13.92	$25.45	$331.21	$3,088.16	$18,042.49	$1.37	$1.81	$12.60

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

	Total	1 Residential	2 GS <50	3 GS>50-Regular	5 GS >50-Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
General Plant - Gross Assets	$13,539,973	$6,844,362	$2,157,739	$2,196,266	$628,507	$982,925	$629,749	$55,854	$44,571
General Plant - Accumulated Depreciation	($7,120,277)	($3,599,251)	($1,134,692)	($1,154,952)	($330,513)	($516,892)	($331,166)	($29,372)	($23,439)
General Plant - Net Fixed Assets	$6,419,696	$3,245,112	$1,023,047	$1,041,314	$297,993	$466,033	$298,582	$26,482	$21,132
General Plant - Depreciation	$862,402	$435,938	$137,433	$139,887	$40,031	$62,605	$40,111	$3,558	$2,839
Total Net Fixed Assets Excluding General Plant	$26,970,198	$13,656,226	$4,296,682	$4,370,233	$1,242,274	$1,943,262	$1,260,464	$111,800	$89,258
Total Administration and General Expense	$3,424,946	$1,856,816	$559,464	$516,962	$123,924	$194,040	$118,950	$10,849	$43,941
Total O&M	$6,279,166	$3,425,426	$1,028,047	$941,232	$221,307	$346,570	$211,122	$19,324	$86,136

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1 Residential	2 GS <50	3 GS>50-Regular	5 GS >50-Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
	Distribution Plant									
1860	Meters	$6,626,362	$3,101,094	$2,164,568	$1,085,057	$194,571	$81,071	$0	$0	$0
	Accumulated Amortization									

Summary

			Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
	Accum. Amortization of Electric Utility Plant - Meters only	($3,905,078)	($1,827,551)	($1,275,633)	($639,451)	($114,665)	($47,777)	$0	$0	$0
	Meter Net Fixed Assets	**$2,721,284**	**$1,273,543**	**$888,935**	**$445,606**	**$79,905**	**$33,294**	**$0**	**$0**	**$0**
	Misc Revenue									
4082	Retail Services Revenues	($62,619)	($41,862)	($11,089)	($6,050)	($229)	($151)	($18)	($29)	($3,191)
4084	Service Transaction Requests (STR) Revenues	($506)	($338)	($90)	($49)	($2)	($1)	($0)	($0)	($26)
4090	Electric Services Incidental to Energy Sales	($85,392)	($57,086)	($15,122)	($8,250)	($312)	($206)	($24)	($40)	($4,351)
4220	Other Electric Revenues	$0	$0	$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	($129,052)	($90,336)	($25,810)	($12,905)	$0	$0	$0	$0	$0
	Sub-total	*($277,568)*	*($189,623)*	*($52,112)*	*($27,255)*	*($542)*	*($358)*	*($42)*	*($70)*	*($7,568)*
	Operation									
5065	Meter Expense	$387,862	$181,517	$126,699	$63,512	$11,389	$4,745	$0	$0	$0
5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0
5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Sub-total	*$387,862*	*$181,517*	*$126,699*	*$63,512*	*$11,389*	*$4,745*	*$0*	*$0*	*$0*
	Maintenance									
5175	Maintenance of Meters	$10,987	$5,142	$3,589	$1,799	$323	$134	$0	$0	$0
	Billing and Collection									
5310	Meter Reading Expense	$93,429	$65,805	$20,915	$3,587	$2,204	$918	$0	$0	$0
5315	Customer Billing	$1,033,078	$690,636	$182,951	$99,814	$3,772	$2,487	$290	$485	$52,643
5320	Collecting	$262,579	$175,540	$46,501	$25,370	$959	$632	$74	$123	$13,380
5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$979	$654	$173	$95	$4	$2	$0	$0	$50
	Sub-total	$1,390,065	$932,635	$250,540	$128,866	$6,938	$4,040	$364	$609	$66,073
	Total Operation, Maintenance and Billing	$1,788,914	$1,119,294	$380,828	$194,177	$18,650	$8,920	$364	$609	$66,073
	Amortization Expense - Meters	$230,380	$107,816	$75,256	$37,724	$6,765	$2,819	$0	$0	$0
	Allocated PILs	$91,423	$42,798	$29,861	$14,967	$2,680	$1,117	$0	$0	$0
	Allocated Debt Return	$134,188	$62,817	$43,830	$21,968	$3,934	$1,639	$0	$0	$0
	Allocated Equity Return	$166,578	$77,980	$54,409	$27,271	$4,884	$2,035	$0	$0	$0
	Total	**$2,133,915**	**$1,221,082**	**$532,073**	**$268,852**	**$36,371**	**$16,172**	**$322**	**$539**	**$58,505**

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

			1	2	3	5	6	7	8	9
USoA Account #	**Accounts**	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**
	Distribution Plant									
1860	Meters	$6,626,362	$3,101,094	$2,164,568	$1,085,057	$194,571	$81,071	$0	$0	$0
	Accumulated Amortization									
	Accum. Amortization of Electric Utility Plant - Meters only	($3,905,078)	($1,827,551)	($1,275,633)	($639,451)	($114,665)	($47,777)	$0	$0	$0
	Meter Net Fixed Assets	$2,721,284	$1,273,543	$888,935	$445,606	$79,905	$33,294	$0	$0	$0
	Allocated General Plant Net Fixed Assets	$647,616	$302,630	$211,657	$106,176	$19,168	$7,985	$0	$0	$0

Summary

			Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
	Meter Net Fixed Assets Including General Plant	$3,368,899	$1,576,174	$1,100,592	$551,783	$99,073	$41,278	$0	$0	$0
	Misc Revenue									
4082	Retail Services Revenues	($62,619)	($41,862)	($11,089)	($6,050)	($229)	($151)	($18)	($29)	($3,191)
4084	Service Transaction Requests (STR) Revenues	($506)	($338)	($90)	($49)	($2)	($1)	($0)	($0)	($26)
4090	Electric Services Incidental to Energy Sales	($85,392)	($57,086)	($15,122)	($8,250)	($312)	($206)	($24)	($40)	($4,351)
4220	Other Electric Revenues	$0	$0	$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	($129,052)	($90,336)	($25,810)	($12,905)	$0	$0	$0	$0	$0
	Sub-total	*($277,568)*	*($189,623)*	*($52,112)*	*($27,255)*	*($542)*	*($358)*	*($42)*	*($70)*	*($7,568)*
	Operation									
5065	Meter Expense	$387,862	$181,517	$126,699	$63,512	$11,389	$4,745	$0	$0	$0
5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0
5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Sub-total	*$387,862*	*$181,517*	*$126,699*	*$63,512*	*$11,389*	*$4,745*	*$0*	*$0*	*$0*
	Maintenance									
5175	Maintenance of Meters	$10,987	$5,142	$3,589	$1,799	$323	$134	$0	$0	$0
	Billing and Collection									
5310	Meter Reading Expense	$93,429	$65,805	$20,915	$3,587	$2,204	$918	$0	$0	$0
5315	Customer Billing	$1,033,078	$690,636	$182,951	$99,814	$3,772	$2,487	$290	$485	$52,643
5320	Collecting	$262,579	$175,540	$46,501	$25,370	$959	$632	$74	$123	$13,380
5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$979	$654	$173	$95	$4	$2	$0	$0	$50
	Sub-total	*$1,390,065*	*$932,635*	*$250,540*	*$128,866*	*$6,938*	*$4,040*	*$364*	*$609*	*$66,073*
	Total Operation, Maintenance and Billing	$1,788,914	$1,119,294	$380,828	$194,177	$18,650	$8,920	$364	$609	$66,073
	Amortization Expense - Meters	$230,380	$107,816	$75,256	$37,724	$6,765	$2,819	$0	$0	$0
	Amortization Expense - General Plant assigned to Meters	*$86,999*	*$40,654*	*$28,433*	*$14,263*	*$2,575*	*$1,073*	*$0*	*$0*	*$0*
	Admin and General	$970,321	$606,734	$207,247	$106,649	$10,443	$4,994	$205	$342	$33,706
	Allocated PILs	$113,180	$52,968	$36,971	$18,533	$3,323	$1,385	$0	$0	$0
	Allocated Debt Return	$166,122	$77,744	$54,266	$27,202	$4,878	$2,032	$0	$0	$0
	Allocated Equity Return	$206,221	$96,510	$67,364	$33,768	$6,055	$2,523	$0	$0	$0
	Total	**$3,284,569**	**$1,912,098**	**$798,254**	**$405,063**	**$52,147**	**$23,388**	**$528**	**$881**	**$92,211**

Scenario 3

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

			1	2	3	5	6	7	8	9
USoA Account #	**Accounts**	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**
	Distribution Plant									
1565	Conservation and Demand Management Expenditures and Recoveries	$315,520	$172,123	$51,658	$47,296	$11,120	$17,415	$10,609	$971	$4,328
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0

	Summary		Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
1830-4	Poles, Towers and Fixtures - Primary	$2,919,306	$2,157,172	$260,778	$25,339	$915	$282	$420,553	$37,023	$17,244
1830-5	Poles, Towers and Fixtures - Secondary	$823,394	$609,256	$73,593	$6,441	$0	$0	$118,778	$10,456	$4,870
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$3,780,542	$2,793,569	$337,711	$32,814	$1,185	$365	$544,622	$47,945	$22,332
1835-5	Overhead Conductors and Devices - Secondary	$1,066,307	$788,995	$95,303	$8,341	$0	$0	$153,819	$13,541	$6,307
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	$747,986	$552,711	$66,817	$6,492	$234	$72	$107,754	$9,486	$4,418
1845-5	Underground Conductors and Devices - Secondary	$2,813,850	$2,082,059	$251,494	$22,011	$0	$0	$405,909	$35,734	$16,644
1850	Line Transformers	$3,029,504	$2,241,466	$270,895	$23,696	$0	$73	$436,986	$38,469	$17,918
1855	Services	$2,621,246	$1,672,342	$404,007	$176,794	$0	$0	$326,032	$28,702	$13,369
1860	Meters	$6,626,362	$3,101,094	$2,164,568	$1,085,057	$194,571	$81,071	$0	$0	$0
	Sub-total	*$24,744,016*	*$16,170,787*	*$3,976,824*	*$1,434,280*	*$208,026*	*$99,277*	*$2,525,062*	*$222,327*	*$107,431*
	Accumulated Amortization									
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	($12,792,587)	($8,273,589)	($2,150,086)	($786,047)	($115,836)	($48,177)	($1,256,691)	($110,631)	($51,530)
	Customer Related Net Fixed Assets	$11,951,429	$7,897,198	$1,826,739	$648,233	$92,189	$51,101	$1,268,371	$111,696	$55,902
	Allocated General Plant Net Fixed Assets	$2,840,525	$1,876,601	$434,950	$154,457	$22,114	$12,255	$300,455	$26,458	$13,235
	Customer Related NFA Including General Plant	$14,791,954	$9,773,799	$2,261,688	$802,690	$114,303	$63,356	$1,568,826	$138,154	$69,137
	Misc Revenue									
4082	Retail Services Revenues	($62,619)	($41,862)	($11,089)	($6,050)	($229)	($151)	($18)	($29)	($3,191)
4084	Service Transaction Requests (STR) Revenues	($506)	($338)	($90)	($49)	($2)	($1)	($0)	($0)	($26)
4090	Electric Services Incidental to Energy Sales	($85,392)	($57,086)	($15,122)	($8,250)	($312)	($206)	($24)	($40)	($4,351)
4220	Other Electric Revenues	$0	$0	$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	($129,052)	($90,336)	($25,810)	($12,905)	$0	$0	$0	$0	$0
4235	Miscellaneous Service Revenues	($219,909)	($147,014)	($38,944)	($21,247)	($803)	($529)	($62)	($103)	($11,206)
	Sub-total	*($497,477)*	*($336,637)*	*($91,056)*	*($48,502)*	*($1,345)*	*($887)*	*($103)*	*($173)*	*($18,774)*
	Operating and Maintenance									
5005	Operation Supervision and Engineering	$288,824	$209,176	$28,566	$4,926	$64	$56	$40,774	$3,589	$1,672
5010	Load Dispatching	$178,026	$128,932	$17,608	$3,036	$40	$34	$25,132	$2,212	$1,031
5020	Overhead Distribution Lines and Feeders - Operation Labour	$342,237	$252,965	$30,575	$2,906	$84	$26	$49,317	$4,342	$2,022
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$70,555	$52,151	$6,303	$599	$17	$5	$10,167	$895	$417
5035	Overhead Distribution Transformers- Operation	$565	$418	$51	$4	$0	$0	$82	$7	$3
5040	Underground Distribution Lines and Feeders - Operation Labour	$292,525	$216,387	$26,142	$2,341	$19	$6	$42,186	$3,714	$1,730
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$9,879	$7,308	$883	$79	$1	$0	$1,425	$125	$58
5055	Underground Distribution Transformers - Operation	$31,303	$23,160	$2,799	$245	$0	$1	$4,515	$397	$185
5065	Meter Expense	$387,862	$181,517	$126,699	$63,512	$11,389	$4,745	$0	$0	$0
5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0

Summary

			Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	$13,292	$9,626	$1,315	$227	$3	$3	$1,876	$165	$77
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$1,733	$1,281	$155	$15	$0	$0	$250	$22	$10
5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	$16,493	$11,945	$1,631	$281	$4	$3	$2,328	$205	$95
5120	Maintenance of Poles, Towers and Fixtures	($796)	($588)	($71)	($7)	($0)	($0)	($115)	($10)	($5)
5125	Maintenance of Overhead Conductors and Devices	$29,695	$21,949	$2,653	$252	$7	$2	$4,279	$377	$175
5130	Maintenance of Overhead Services	$0	$0	$0	$0	$0	$0	$0	$0	$0
5135	Overhead Distribution Lines and Feeders - Right of Way	$0	$0	$0	$0	$0	$0	$0	$0	$0
5145	Maintenance of Underground Conduit	$284	$210	$25	$2	$0	$0	$41	$4	$2
5150	Maintenance of Underground Conductors and Devices	$31,869	$23,574	$2,848	$255	$2	$1	$4,596	$405	$188
5155	Maintenance of Underground Services	$7,806	$4,980	$1,203	$526	$0	$0	$971	$85	$40
5160	Maintenance of Line Transformers	$158,753	$117,458	$14,196	$1,242	$0	$4	$22,899	$2,016	$939
5175	Maintenance of Meters	$10,987	$5,142	$3,589	$1,799	$323	$134	$0	$0	$0
	Sub-total	*$1,871,891*	*$1,267,592*	*$267,170*	*$82,241*	*$11,952*	*$5,020*	*$210,724*	*$18,551*	*$8,641*
	Billing and Collection									
5305	Supervision	$96,206	$64,316	$17,037	$9,295	$351	$232	$27	$45	$4,902
5310	Meter Reading Expense	$93,429	$65,805	$20,915	$3,587	$2,204	$918	$0	$0	$0
5315	Customer Billing	$1,033,078	$690,636	$182,951	$99,814	$3,772	$2,487	$290	$485	$52,643
5320	Collecting	$262,579	$175,540	$46,501	$25,370	$959	$632	$74	$123	$13,380
5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$979	$654	$173	$95	$4	$2	$0	$0	$50
5335	Bad Debt Expense	$87,712	$50,436	$21,320	$15,956	$0	$0	$0	$0	$0
5340	Miscellaneous Customer Accounts Expenses	$206	$138	$36	$20	$1	$0	$0	$0	$10
	Sub-total	*$1,574,189*	*$1,047,524*	*$288,934*	*$154,137*	*$7,290*	*$4,272*	*$391*	*$654*	*$70,986*
	Sub Total Operating, Maintenance and Biling	*$3,446,080*	*$2,315,117*	*$556,103*	*$236,378*	*$19,243*	*$9,292*	*$211,115*	*$19,205*	*$79,627*
	Amortization Expense - Customer Related	$929,520	$614,731	$144,151	$49,354	$6,857	$2,850	$98,826	$8,700	$4,052
	Amortization Expense - General Plant assigned to Meters	$381,587	$252,097	$58,430	$20,749	$2,971	$1,646	$40,362	$3,554	$1,778
	Admin and General	$1,873,738	$1,254,952	$302,632	$129,828	$10,775	$5,203	$118,946	$10,782	$40,620
	Allocated PILs	$497,068	$328,450	$75,975	$26,960	$3,834	$2,125	$52,752	$4,646	$2,325
	Allocated Debt Return	$729,582	$482,089	$111,514	$39,572	$5,628	$3,119	$77,428	$6,819	$3,413
	Allocated Equity Return	$905,688	$598,456	$138,432	$49,124	$6,986	$3,872	$96,118	$8,464	$4,236
	PLCC Adjustment for Line Transformer	$265,437	$229,472	$27,750	$2,430	$0	$8	$0	$3,956	$1,820
	PLCC Adjustment for Primary Costs	$313,962	$271,258	$32,862	$3,168	$108	$33	$0	$4,382	$2,151
	PLCC Adjustment for Secondary Costs	$401,930	$354,888	$40,339	$3,798	$0	$0	$0	$0	$2,905
	Total	$7,284,459	**$4,653,636**	**$1,195,230**	**$494,068**	**$54,840**	**$27,181**	**$695,445**	**$53,658**	**$110,402**

Below: Grouping to avoid disclosure

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Summary

	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load

Accounts	Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Distribution Plant									
CWMC	$ 6,626,362	$ 3,101,094	$ 2,164,568	$ 1,085,057	$ 194,571	$ 81,071	$ -	$ -	$ -
Accumulated Amortization									
Accum. Amortization of Electric Utility Plant - Meters only	$ (3,905,078)	$ (1,827,551)	$ (1,275,633)	$ (639,451)	$ (114,665)	$ (47,777)	$ -	$ -	$ -
Meter Net Fixed Assets	$ 2,721,284	$ 1,273,543	$ 888,935	$ 445,606	$ 79,905	$ 33,294	$ -	$ -	$ -
Misc Revenue									
CWNB	$ (148,516)	$ (99,286)	$ (26,301)	$ (14,349)	$ (542)	$ (358)	$ (42)	$ (70)	$ (7,568)
NFA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LPHA	$ (129,052)	$ (90,336)	$ (25,810)	$ (12,905)	$ -	$ -	$ -	$ -	$ -
Sub-total	$ (277,568)	$ (189,623)	$ (52,112)	$ (27,255)	$ (542)	$ (358)	$ (42)	$ (70)	$ (7,568)
Operation									
CWMC	$ 387,862	$ 181,517	$ 126,699	$ 63,512	$ 11,389	$ 4,745	$ -	$ -	$ -
CCA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	$ 387,862	$ 181,517	$ 126,699	$ 63,512	$ 11,389	$ 4,745	$ -	$ -	$ -
Maintenance									
1860	$ 10,987	$ 5,142	$ 3,589	$ 1,799	$ 323	$ 134	$ -	$ -	$ -
Billing and Collection									
CWMR	$ 93,429	$ 65,805	$ 20,915	$ 3,587	$ 2,204	$ 918	$ -	$ -	$ -
CWNB	$ 1,296,636	$ 866,830	$ 229,625	$ 125,279	$ 4,734	$ 3,122	$ 364	$ 609	$ 66,073
Sub-total	$ 1,390,065	$ 932,635	$ 250,540	$ 128,866	$ 6,938	$ 4,040	$ 364	$ 609	$ 66,073
Total Operation, Maintenance and Billing	$ 1,788,914	$ 1,119,294	$ 380,828	$ 194,177	$ 18,650	$ 8,920	$ 364	$ 609	$ 66,073
Amortization Expense - Meters	$ 230,380	$ 107,816	$ 75,256	$ 37,724	$ 6,765	$ 2,819	$ -	$ -	$ -
Allocated PILs	$ 91,423	$ 42,798	$ 29,861	$ 14,967	$ 2,680	$ 1,117	$ -	$ -	$ -
Allocated Debt Return	$ 134,188	$ 62,817	$ 43,830	$ 21,968	$ 3,934	$ 1,639	$ -	$ -	$ -
Allocated Equity Return	$ 166,578	$ 77,980	$ 54,409	$ 27,271	$ 4,884	$ 2,035	$ -	$ -	$ -
Total	**$ 2,133,915**	**$ 1,221,082**	**$ 532,073**	**$ 268,852**	**$ 36,371**	**$ 16,172**	**$ 322**	**$ 539**	**$ 58,505**

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Distribution Plant									
CWMC	$ 6,626,362	$ 3,101,094	$ 2,164,568	$ 1,085,057	$ 194,571	$ 81,071	$ -	$ -	$ -
Accumulated Amortization									

Summary

		Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Accum. Amortization of Electric Utility Plant - Meters only	$ (3,905,078)	$ (1,827,551)	$ (1,275,633)	$ (639,451)	$ (114,665)	$ (47,777)	$ -	$ -	$ -
Meter Net Fixed Assets	$ 2,721,284	$ 1,273,543	$ 888,935	$ 445,606	$ 79,905	$ 33,294	$ -	$ -	$ -
Allocated General Plant Net Fixed Assets	$ 647,616	$ 302,630	$ 211,657	$ 106,176	$ 19,168	$ 7,985	$ -	$ -	$ -
Meter Net Fixed Assets Including General Plant	$ 3,368,899	$ 1,576,174	$ 1,100,592	$ 551,783	$ 99,073	$ 41,278	$ -	$ -	$ -
Misc Revenue									
CWNB	$ (148,516)	$ (99,286)	$ (26,301)	$ (14,349)	$ (542)	$ (358)	$ (42)	$ (70)	$ (7,568)
NFA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LPHA	$ (129,052)	$ (90,336)	$ (25,810)	$ (12,905)	$ -	$ -	$ -	$ -	$ -
Sub-total	*$ (277,568)*	*$ (189,623)*	*$ (52,112)*	*$ (27,255)*	*$ (542)*	*$ (358)*	*$ (42)*	*$ (70)*	*$ (7,568)*
Operation									
CWMC	$ 387,862	$ 181,517	$ 126,699	$ 63,512	$ 11,389	$ 4,745	$ -	$ -	$ -
CCA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	*$ 387,862*	*$ 181,517*	*$ 126,699*	*$ 63,512*	*$ 11,389*	*$ 4,745*	*$ -*	*$ -*	*$ -*
Maintenance									
1860	$ 10,987	$ 5,142	$ 3,589	$ 1,799	$ 323	$ 134	$ -	$ -	$ -
Billing and Collection									
CWMR	$ 93,429	$ 65,805	$ 20,915	$ 3,587	$ 2,204	$ 918	$ -	$ -	$ -
CWNB	$ 1,296,636	$ 866,830	$ 229,625	$ 125,279	$ 4,734	$ 3,122	$ 364	$ 609	$ 66,073
Sub-total	*$ 1,390,065*	*$ 932,635*	*$ 250,540*	*$ 128,866*	*$ 6,938*	*$ 4,040*	*$ 364*	*$ 609*	*$ 66,073*
Total Operation, Maintenance and Billing	$ 1,788,914	$ 1,119,294	$ 380,828	$ 194,177	$ 18,650	$ 8,920	$ 364	$ 609	$ 66,073
Amortization Expense - Meters	$ 230,380	$ 107,816	$ 75,256	$ 37,724	$ 6,765	$ 2,819	$ -	$ -	$ -
Amortization Expense - General Plant assigned to Meters	$ 86,999	$ 40,654	$ 28,433	$ 14,263	$ 2,575	$ 1,073	$ -	$ -	$ -
Admin and General	$ 970,321	$ 606,734	$ 207,247	$ 106,649	$ 10,443	$ 4,994	$ 205	$ 342	$ 33,706
Allocated PILs	$ 113,180	$ 52,968	$ 36,971	$ 18,533	$ 3,323	$ 1,385	$ -	$ -	$ -
Allocated Debt Return	$ 166,122	$ 77,744	$ 54,266	$ 27,202	$ 4,878	$ 2,032	$ -	$ -	$ -
Allocated Equity Return	$ 206,221	$ 96,510	$ 67,364	$ 33,768	$ 6,055	$ 2,523	$ -	$ -	$ -
Total	**$ 3,284,569**	**$ 1,912,098**	**$ 798,254**	**$ 405,063**	**$ 52,147**	**$ 23,388**	**$ 528**	**$ 881**	**$ 92,211**

Scenario 3

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

USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
	Distribution Plant									
	CDMPP	$ 315,520	$ 172,123	$ 51,658	$ 47,296	$ 11,120	$ 17,415	$ 10,609	$ 971	$ 4,328
	Poles, Towers and Fixtures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	PNCP	$ 7,447,833	$ 5,503,452	$ 665,306	$ 64,645	$ 2,334	$ 718	$ 1,072,929	$ 94,454	$ 43,995
	SNCP	$ 4,703,551	$ 3,480,310	$ 420,390	$ 36,793	$ -	$ -	$ 678,506	$ 59,731	$ 27,822
	Overhead Conductors and Devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	LTNCP	$ 3,029,504	$ 2,241,466	$ 270,895	$ 23,696	$ -	$ 73	$ 436,986	$ 38,469	$ 17,918
	CWCS	$ 2,621,246	$ 1,672,342	$ 404,007	$ 176,794	$ -	$ -	$ 326,032	$ 28,702	$ 13,369
	CWMC	$ 6,626,362	$ 3,101,094	$ 2,164,568	$ 1,085,057	$ 194,571	$ 81,071	$ -	$ -	$ -

Summary		Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Sub-total	*$ 24,744,016*	*$ 16,170,787*	*$ 3,976,824*	*$ 1,434,280*	*$ 208,026*	*$ 99,277*	*$ 2,525,062*	*$ 222,327*	*$ 107,431*
Accumulated Amortization									
Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	$ (12,792,587)	$ (8,273,589)	$ (2,150,086)	$ (786,047)	$ (115,836)	$ (48,177)	$ (1,256,691)	$ (110,631)	$ (51,530)
Customer Related Net Fixed Assets	$ 11,951,429	$ 7,897,198	$ 1,826,739	$ 648,233	$ 92,189	$ 51,101	$ 1,268,371	$ 111,696	$ 55,902
Allocated General Plant Net Fixed Assets	$ 2,840,525	$ 1,876,601	$ 434,950	$ 154,457	$ 22,114	$ 12,255	$ 300,455	$ 26,458	$ 13,235
Customer Related NFA Including General Plant	$ 14,791,954	$ 9,773,799	$ 2,261,688	$ 802,690	$ 114,303	$ 63,356	$ 1,568,826	$ 138,154	$ 69,137
Misc Revenue									
CWNB	$ (368,425)	$ (246,300)	$ (65,246)	$ (35,597)	$ (1,345)	$ (887)	$ (103)	$ (173)	$ (18,774)
NFA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LPHA	$ (129,052)	$ (90,336)	$ (25,810)	$ (12,905)	$ -	$ -	$ -	$ -	$ -
Sub-total	*$ (497,477)*	*$ (336,637)*	*$ (91,056)*	*$ (48,502)*	*$ (1,345)*	*$ (887)*	*$ (103)*	*$ (173)*	*$ (18,774)*
Operating and Maintenance									
1815-1855	$ 496,634	$ 359,679	$ 49,120	$ 8,470	$ 110	$ 96	$ 70,111	$ 6,172	$ 2,875
1830 & 1835	$ 414,525	$ 306,397	$ 37,033	$ 3,520	$ 101	$ 31	$ 59,734	$ 5,259	$ 2,449
1850	$ 190,621	$ 141,037	$ 17,045	$ 1,491	$ -	$ 5	$ 27,496	$ 2,421	$ 1,127
1840 & 1845	$ 302,404	$ 223,695	$ 27,025	$ 2,420	$ 20	$ 6	$ 43,611	$ 3,839	$ 1,788
CWMC	$ 387,862	$ 181,517	$ 126,699	$ 63,512	$ 11,389	$ 4,745	$ -	$ -	$ -
CCA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
O&M	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1830	$ (796)	$ (588)	$ (71)	$ (7)	$ (0)	$ (0)	$ (115)	$ (10)	$ (5)
1835	$ 29,695	$ 21,949	$ 2,653	$ 252	$ 7	$ 2	$ 4,279	$ 377	$ 175
1855	$ 7,806	$ 4,980	$ 1,203	$ 526	$ -	$ -	$ 971	$ 85	$ 40
1840	$ 284	$ 210	$ 25	$ 2	$ -	$ -	$ 41	$ 4	$ 2
1845	$ 31,869	$ 23,574	$ 2,848	$ 255	$ 2	$ 1	$ 4,596	$ 405	$ 188
1860	$ 10,987	$ 5,142	$ 3,589	$ 1,799	$ 323	$ 134	$ -	$ -	$ -
Sub-total	*$ 1,871,891*	*$ 1,267,592*	*$ 267,170*	*$ 82,241*	*$ 11,952*	*$ 5,020*	*$ 210,724*	*$ 18,551*	*$ 8,641*
Billing and Collection									
CWNB	$ 1,393,048	$ 931,284	$ 246,699	$ 134,594	$ 5,086	$ 3,354	$ 391	$ 654	$ 70,986
CWMR	$ 93,429	$ 65,805	$ 20,915	$ 3,587	$ 2,204	$ 918	$ -	$ -	$ -
BDHA	$ 87,712	$ 50,436	$ 21,320	$ 15,956	$ -	$ -	$ -	$ -	$ -
Sub-total	*$ 1,574,189*	*$ 1,047,524*	*$ 288,934*	*$ 154,137*	*$ 7,290*	*$ 4,272*	*$ 391*	*$ 654*	*$ 70,986*
Sub Total Operating, Maintenance and Biling	*$ 3,446,080*	*$ 2,315,117*	*$ 556,103*	*$ 236,378*	*$ 19,243*	*$ 9,292*	*$ 211,115*	*$ 19,205*	*$ 79,627*
Amortization Expense - Customer Related	$ 929,520	$ 614,731	$ 144,151	$ 49,354	$ 6,857	$ 2,850	$ 98,826	$ 8,700	$ 4,052
Amortization Expense - General Plant assigned to Meters	$ 381,587	$ 252,097	$ 58,430	$ 20,749	$ 2,971	$ 1,646	$ 40,362	$ 3,554	$ 1,778
Admin and General	$ 1,873,738	$ 1,254,952	$ 302,632	$ 129,828	$ 10,775	$ 5,203	$ 118,946	$ 10,782	$ 40,620
Allocated PILs	$ 497,068	$ 328,450	$ 75,975	$ 26,960	$ 3,834	$ 2,125	$ 52,752	$ 4,646	$ 2,325
Allocated Debt Return	$ 729,582	$ 482,089	$ 111,514	$ 39,572	$ 5,628	$ 3,119	$ 77,428	$ 6,819	$ 3,413
Allocated Equity Return	$ 905,688	$ 598,456	$ 138,432	$ 49,124	$ 6,986	$ 3,872	$ 96,118	$ 8,464	$ 4,236
PLCC Adjustment for Line Transformer	$ 265,437	$ 229,472	$ 27,750	$ 2,430	$ -	$ 8	$ -	$ 3,956	$ 1,820
PLCC Adjustment for Primary Costs	$ 313,962	$ 271,258	$ 32,862	$ 3,168	$ 108	$ 33	$ -	$ 4,382	$ 2,151
PLCC Adjustment for Secondary Costs	$ 401,930	$ 354,888	$ 40,339	$ 3,798	$ -	$ -	$ -	$ -	$ 2,905
Total	**$ 7,284,459**	**$ 4,653,636**	**$ 1,195,230**	**$ 494,068**	**$ 54,840**	**$ 27,181**	**$ 695,445**	**$ 53,658**	**$ 110,402**

2006 COST ALLOCATION INFORMATION FILING
Bluewater Power Distribution Corporation
EB-2005-0340 EB-2007-0001
UPDATED FOR 2009 EDR
Sheet O2.1 Line Transformer Worksheet - Second Run

Line Transformers Demand Unit Cost for PLCC
Adjustment to Customer Related Cost
Allocation by rate classification

		1	2	3	4	5	6	7	8	9
Description	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**GS> 50-TOU**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**
Depreciation on Acct 1850 Line Transformers	$289,183	$138,315	$57,547	$76,902	$0	$0	$15,582	$0	$25	$812
Depreciation on General Plant Assigned to Line Transformers	$105,335	$50,300	$20,970	$28,043	$0	$0	$5,719	$0	$9	$294
Acct 5035 - Overhead Distribution Transformers- Operation	$1,319	$631	$263	$351	$0	$0	$71	$0	$0	$4
Acct 5055 - Underground Distribution Transformers - Operation	$73,040	$34,935	$14,535	$19,424	$0	$0	$3,936	$0	$6	$205
Acct 5160 - Maintenance of Line Transformers	$370,423	$177,171	$73,714	$98,507	$0	$0	$19,959	$0	$32	$1,040
Allocation of General Expenses	$196,056	$93,773	$39,015	$52,137	$0	$0	$10,564	$0	$17	$551
Admin and General Assigned to Line Transformers	$242,528	$115,318	$48,168	$64,964	$0	$0	$13,418	$0	$22	$637
PILs on Line Transformers	$137,018	$65,535	$27,266	$36,437	$0	$0	$7,383	$0	$12	$385
Debt Return on Line Transformers	$201,111	$96,190	$40,021	$53,481	$0	$0	$10,836	$0	$17	$565
Equity Return on Line Transformers	$249,655	$119,409	$49,681	$66,391	$0	$0	$13,452	$0	$22	$701
Total	**$1,865,669**	**$891,577**	**$371,180**	**$496,637**	**$0**	**$0**	**$100,919**	**$0**	**$161**	**$5,194**
Line Tranformer NCP	398,341	190,524	79,270	105,931	0	0	21,463	0	34	1,119
PLCC Amount	65,837	49,037	5,926	518	0	0	2	9,120	842	392
Adjustment to Customer Related Cost for PLCC	**$265,437**	**$229,472**	**$27,750**	**$2,430**	**$0**	**$0**	**$8**	**$0**	**$3,956**	**$1,820**
General Plant - Gross Assets	$13,539,973	$6,844,362	$2,157,739	$2,196,266	$0	$628,507	$982,925	$629,749	$55,854	$44,571
General Plant - Accumulated Depreciation	($7,120,277)	($3,599,251)	($1,134,692)	($1,154,952)	$0	($330,513)	($516,892)	($331,166)	($29,372)	($23,439)
General Plant - Net Fixed Assets	$6,419,696	$3,245,112	$1,023,047	$1,041,314	$0	$297,993	$466,033	$298,582	$26,482	$21,132
General Plant - Depreciation	$862,402	$435,938	$137,433	$139,887	$0	$40,031	$62,605	$40,111	$3,558	$2,839
Total Net Fixed Assets Excluding General Plant	**$26,970,198**	**$13,656,226**	**$4,296,682**	**$4,370,233**	**$0**	**$1,242,274**	**$1,943,262**	**$1,260,464**	**$111,800**	**$89,258**
Total Administration and General Expense	$3,424,946	$1,856,816	$559,464	$516,962	$0	$123,924	$194,040	$118,950	$10,849	$43,941
Total O&M	**$6,279,166**	**$3,425,426**	**$1,028,047**	**$941,232**	**$0**	**$221,307**	**$346,570**	**$211,122**	**$19,324**	**$86,136**
Line Transformer Rate Base										
Acct 1850 - Line Transformers - Gross Assets	$7,068,843	$3,380,988	$1,406,696	$1,879,814	$0	$0	$380,883	$0	$609	$19,853
Line Transformers - Accumulated Depreciation	($3,774,406)	($1,805,277)	($751,105)	($1,003,726)	$0	$0	($203,372)	$0	($325)	($10,600)
Line Transformers - Net Fixed Assets	$3,294,437	$1,575,711	$655,591	$876,088	$0	$0	$177,511	$0	$284	$9,252
General Plant Assigned to Line Transformers - NFA	$784,109	$374,434	$156,097	$208,749	$0	$0	$42,571	$0	$67	$2,191
Line Transformer Net Fixed Assets Including General Plant	$4,078,547	$1,950,145	$811,689	$1,084,837	$0	$0	$220,081	$0	$351	$11,443
General Expenses										
Acct 5005 - Operation Supervision and Engineering	$536,387	$201,792	$85,507	$130,542	$0	$44,509	$72,829	$0	$24	$1,183
Acct 5010 - Load Dispatching	$330,620	$124,382	$52,705	$80,464	$0	$27,435	$44,891	$0	$15	$729
Acct 5085 - Miscellaneous Distribution Expense	$24,684	$9,286	$3,935	$6,008	$0	$2,048	$3,352	$0	$1	$54
Acct 5105 - Maintenance Supervision and Engineering	$30,630	$11,523	$4,883	$7,455	$0	$2,542	$4,159	$0	$1	$68
Total	$922,321	$346,984	$147,029	$224,468	$0	$76,534	$125,230	$0	$41	$2,034
Acct 1850 - Line Transformers - Gross Assets	$7,068,843	$3,380,988	$1,406,696	$1,879,814	$0	$0	$380,883	$0	$609	$19,853
Acct 1815 - 1855	$33,254,401	$12,510,543	$5,301,156	$8,093,240	$0	$2,759,446	$4,515,182	$0	$1,480	$73,354

2006 COST ALLOCATION INFORMATION FILING
Bluewater Power Distribution Corporation
EB-2005-0340 EB-2007-0001
UPDATED FOR 2009 EDR
Sheet O2.2 Primary Cost PLCC Adjustment Worksheet - Second Run

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

Allocation by Rate Classification

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	4 GS> 50-TOU	5 GS >50-Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$214,097	$59,254	$24,669	$45,236	$0	$33,855	$50,723	$0	$11	$348
Depreciation on Acct 1835-4 Primary Overhead Conductors	$277,531	$76,810	$31,978	$58,639	$0	$43,886	$65,752	$0	$14	$451
Depreciation on Acct 1840-4 Primary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1845-4 Primary Underground Conductors	$53,319	$14,757	$6,144	$11,266	$0	$8,431	$12,632	$0	$3	$87
Depreciation on General Plant Assigned to Primary C&P	$221,053	$60,907	$25,408	$46,624	$0	$35,129	$52,619	$0	$11	$356
Primary C&P Operations and Maintenance	$862,402	$256,546	$107,233	$191,826	$0	$122,187	$183,065	$0	$39	$1,506
Allocation of General Expenses	$383,626	$106,174	$44,203	$81,056	$0	$60,663	$90,888	$0	$19	$623
Admin and General Assigned to Primary C&P	$474,486	$139,065	$58,356	$105,358	$0	$68,420	$102,496	$0	$22	$768
PILs on Primary C&P	$286,720	$79,354	$33,037	$60,581	$0	$45,339	$67,929	$0	$14	$466
Debt Return on Primary C&P	$420,840	$116,473	$48,491	$88,919	$0	$66,548	$99,704	$0	$21	$684
Equity Return on Primary C&P	$522,422	$144,587	$60,196	$110,382	$0	$82,611	$123,771	$0	$26	$849
Total	**$3,716,496**	**$1,053,928**	**$439,716**	**$799,886**	**$0**	**$567,071**	**$849,579**	**$0**	**$179**	**$6,138**
Primary NCP	688,400	190,524	79,321	145,451	0	108,857	163,094	0	34	1,119
PLCC Amount	65,922	49,037	5,928	576	0	21	6	9,120	842	392
Adjustment to Customer Related Cost for PLCC	**$313,962**	**$271,258**	**$32,862**	**$3,168**	**$0**	**$108**	**$33**	**$0**	**$4,382**	**$2,151**
General Plant - Gross Assets	$13,539,973	$6,844,362	$2,157,739	$2,196,266	$0	$628,507	$982,925	$629,749	$55,854	$44,571
General Plant - Accumulated Depreciation	($7,120,277)	($3,599,251)	($1,134,692)	($1,154,952)	$0	($330,513)	($516,892)	($331,166)	($29,372)	($23,439)
General Plant - Net Fixed Assets	$6,419,696	$3,245,112	$1,023,047	$1,041,314	$0	$297,993	$466,033	$298,582	$26,482	$21,132
General Plant - Depreciation	$862,402	$435,938	$137,433	$139,887	$0	$40,031	$62,605	$40,111	$3,558	$2,839
Total Net Fixed Assets Excluding General Plant	**$26,970,198**	**$13,656,226**	**$4,296,682**	**$4,370,233**	**$0**	**$1,242,274**	**$1,943,262**	**$1,260,464**	**$111,800**	**$89,258**
Total Administration and General Expense	**$3,424,946**	**$1,856,816**	**$559,464**	**$516,962**	**$0**	**$123,924**	**$194,040**	**$118,950**	**$10,849**	**$43,941**
Total O&M	**$6,279,166**	**$3,425,426**	**$1,028,047**	**$941,232**	**$0**	**$221,307**	**$346,570**	**$211,122**	**$19,324**	**$86,136**
Primary Conductors and Poles Gross Assets										
Acct 1830-4 Primary Poles, Towers & Fixtures	$5,421,567	$1,500,493	$624,699	$1,145,514	$0	$857,317	$1,284,463	$0	$270	$8,811
Acct 1835-4 Primary Overhead Conductors	$7,021,006	$1,943,160	$808,994	$1,483,457	$0	$1,110,238	$1,663,398	$0	$350	$11,410
Acct 1840-4 Primary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	$1,389,116	$384,457	$160,061	$293,504	$0	$219,662	$329,106	$0	$69	$2,257
Subtotal	*$13,831,690*	*$3,828,111*	*$1,593,753*	*$2,922,475*	*$0*	*$2,187,218*	*$3,276,966*	*$0*	*$690*	*$22,478*
Primary Conductors and Poles Accumulated Depreciation										
Acct 1830-4 Primary Poles, Towers & Fixtures	($2,765,057)	($765,268)	($318,603)	($584,224)	$0	($437,241)	($655,090)	$0	($138)	($4,494)
Acct 1835-4 Primary Overhead Conductors	($3,537,064)	($978,931)	($407,557)	($747,340)	$0	($559,319)	($837,991)	$0	($176)	($5,748)
Acct 1840-4 Primary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	($635,713)	($175,942)	($73,250)	($134,319)	$0	($100,526)	($150,611)	$0	($32)	($1,033)
Subtotal	***($6,937,834)***	***($1,920,141)***	***($799,410)***	***($1,465,883)***	***$0***	***($1,097,086)***	***($1,643,693)***	***$0***	***($346)***	***($11,275)***
Primary Conductor & Pools - Net Fixed Assets	$6,893,856	$1,907,970	$794,343	$1,456,591	$0	$1,090,132	$1,633,273	$0	$344	$11,203
General Plant Assigned to Primary C&P - NFA	$1,645,515	$453,388	$189,134	$347,068	$0	$261,498	$391,692	$0	$81	$2,652
Primary C&P Net Fixed Assets Including General Plant	$8,539,371	$2,361,358	$983,477	$1,803,659	$0	$1,351,630	$2,024,965	$0	$425	$13,856
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Acct 1830-5 Secondary Poles, Towers & Fixtures	$1,529,160	$752,735	$329,764	$442,260	$0	$0	$0	$0	$0	$4,401
Acct 1835-5 Secondary Overhead Conductors	$1,980,284	$974,802	$427,049	$572,733	$0	$0	$0	$0	$0	$5,700
Acct 1840-5 Secondary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$5,225,722	$2,572,382	$1,126,930	$1,511,370	$0	$0	$0	$0	$0	$15,041
Subtotal	***$8,735,166***	***$4,299,919***	***$1,883,743***	***$2,526,362***	***$0***	***$0***	***$0***	***$0***	***$0***	***$25,142***
Operations and Maintenance										
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$635,582	$206,038	$87,277	$145,188	$0	$78,394	$117,453	$0	$25	$1,208
Acct 5025 Overhead Distribution Lines & Feeders - Other	$131,031	$42,477	$17,993	$29,932	$0	$16,162	$24,214	$0	$5	$249
Acct 5040 Underground Distribution Lines & Feeders - Labour	$543,260	$242,838	$105,697	$148,230	$0	$18,040	$27,029	$0	$6	$1,421
Acct 5045 Underground Distribution Lines & Feeders - Other	$18,348	$8,201	$3,570	$5,006	$0	$609	$913	$0	$0	$48
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$3,218	$1,043	$442	$735	$0	$397	$595	$0	$0	$6
Acct 5120 Maintenance of Poles, Towers & Fixtures	($1,478)	($479)	($203)	($338)	$0	($182)	($273)	$0	($0)	($3)
Acct 5125 Maintenance of Overhead Conductors & Devices	$55,148	$17,877	$7,573	$12,598	$0	$6,802	$10,191	$0	$2	$105
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5145 Maintenance of Underground Conduit	$527	$259	$114	$152	$0	$0	$0	$0	$0	$2
Acct 5150 Maintenance of Underground Conductors & Devices	$59,185	$26,456	$11,515	$16,149	$0	$1,965	$2,945	$0	$1	$155
Total	**$1,444,821**	**$544,710**	**$233,978**	**$357,652**	**$0**	**$122,187**	**$183,065**	**$0**	**$39**	**$3,190**
General Expenses										
Acct 5005 - Operation Supervision and Engineering	$536,387	$201,792	$85,507	$130,542	$0	$44,509	$72,829	$0	$24	$1,183
Acct 5010 - Load Dispatching	$330,620	$124,382	$52,705	$80,464	$0	$27,435	$44,891	$0	$15	$729
Acct 5085 - Miscellaneous Distribution Expense	$24,684	$9,286	$3,935	$6,008	$0	$2,048	$3,352	$0	$1	$54
Acct 5105 - Maintenance Supervision and Engineering	$30,630	$11,523	$4,883	$7,455	$0	$2,542	$4,159	$0	$1	$68
Total	**$922,321**	**$346,984**	**$147,029**	**$224,468**	**$0**	**$76,534**	**$125,230**	**$0**	**$41**	**$2,034**
Primary Conductors and Poles Gross Assets	$13,831,690	$3,828,111	$1,593,753	$2,922,475	$0	$2,187,218	$3,276,966	$0	$690	$22,478
Acct 1815 - 1855	$33,254,401	$12,510,543	$5,301,156	$8,093,240	$0	$2,759,446	$4,515,182	$0	$1,480	$73,354

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Sheet O2.3 Secondary Cost PLCC Adjustment Worksheet - Second Run

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

Allocation by Rate Classification

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	4 GS> 50-TOU	5 GS >50-Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	$60,386	$29,725	$13,022	$17,465	$0	$0	$0	$0	$0	$174
Depreciation on Acct 1835-5 Secondary Overhead Conductors	$120,428	$69,720	$20,648	$22,969	$0	$0	$0	$6,080	$535	$475
Depreciation on Acct 1840-5 Secondary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	$308,588	$178,655	$52,909	$58,857	$0	$0	$0	$15,580	$1,372	$1,216
Depreciation on General Plant Assigned to Secondary C&P	$142,951	$70,284	$30,852	$41,406	$0	$0	$0	$0	$0	$409
Secondary C&P Operations and Maintenance	$582,419	$288,164	$126,745	$165,826	$0	$0	$0	$0	$0	$1,684
Allocation of General Expenses	$242,272	$119,260	$52,246	$70,069	$0	$0	$0	$0	$0	$697
Admin and General Assigned to Primary C&P	$317,117	$156,205	$68,974	$91,078	$0	$0	$0	$0	$0	$859
PILs on Secondary C&P	$186,023	$91,571	$40,116	$53,801	$0	$0	$0	$0	$0	$535
Debt Return on Secondary C&P	$273,040	$134,405	$58,881	$78,968	$0	$0	$0	$0	$0	$786
Equity Return on Secondary C&P	$338,946	$166,847	$73,094	$98,029	$0	$0	$0	$0	$0	$976
Total	**$2,572,171**	**$1,304,836**	**$537,487**	**$698,468**	**$0**	**$0**	**$0**	**$21,661**	**$1,907**	**$7,812**
Secondary NCP	366,266	180,296	78,986	105,931	0	0	0	0	0	1,054
PLCC Amount	65,502	49,037	5,928	576	0	0	0	8,731	839	392
Adjustment to Customer Related Cost for PLCC	**$401,930**	**$354,888**	**$40,339**	**$3,798**	**$0**	**$0**	**$0**	**$0**	**$0**	**$2,905**
General Plant - Gross Assets	$13,539,973	$6,844,362	$2,157,739	$2,196,266	$0	$628,507	$982,925	$629,749	$55,854	$44,571
General Plant - Accumulated Depreciation	($7,120,277)	($3,599,251)	($1,134,692)	($1,154,952)	$0	($330,513)	($516,892)	($331,166)	($29,372)	($23,439)
General Plant - Net Fixed Assets	$6,419,696	$3,245,112	$1,023,047	$1,041,314	$0	$297,993	$466,033	$298,582	$26,482	$21,132
General Plant - Depreciation	$862,402	$435,938	$137,433	$139,887	$0	$40,031	$62,605	$40,111	$3,558	$2,839
Total Net Fixed Assets Excluding General Plant	$26,970,198	$13,656,226	$4,296,682	$4,370,233	$0	$1,242,274	$1,943,262	$1,260,464	$111,800	$89,258
Total Administration and General Expense	$3,424,946	$1,856,816	$559,464	$516,962	$0	$123,924	$194,040	$118,950	$10,849	$43,941
Total O&M	$6,279,166	$3,425,426	$1,028,047	$941,232	$0	$221,307	$346,570	$211,122	$19,324	$86,136
Secondary Conductors and Poles Gross Plant										
Acct 1830-5 Secondary Poles, Towers & Fixtures	$1,529,160	$752,735	$329,764	$442,260	$0	$0	$0	$0	$0	$4,401
Acct 1835-5 Secondary Overhead Conductors	$1,980,284	$974,802	$427,049	$572,733	$0	$0	$0	$0	$0	$5,700
Acct 1840-5 Secondary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$5,225,722	$2,572,382	$1,126,930	$1,511,370	$0	$0	$0	$0	$0	$15,041
Subtotal	***$8,735,166***	***$4,299,919***	***$1,883,743***	***$2,526,362***	***$0***	***$0***	***$0***	***$0***	***$0***	***$25,142***
Secondary Conductors and Poles Accumulated Depreciation										
Acct 1830-5 Secondary Poles, Towers & Fixtures	($785,925)	($386,874)	($169,485)	($227,303)	$0	$0	$0	$0	$0	($2,262)
Acct 1835-5 Secondary Overhead Conductors	($1,008,484)	($496,430)	($217,480)	($291,671)	$0	$0	$0	$0	$0	($2,903)
Acct 1840-5 Secondary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	($2,468,041)	($1,214,903)	($532,234)	($713,800)	$0	$0	$0	$0	$0	($7,104)
Subtotal	***($4,262,451)***	***($2,098,207)***	***($919,200)***	***($1,232,775)***	***$0***	***$0***	***$0***	***$0***	***$0***	***($12,269)***
Secondary Conductor & Pools - Net Fixed Assets	$4,472,716	$2,201,711	$964,544	$1,293,587	$0	$0	$0	$0	$0	$12,874
General Plant Assigned to Secondary C&P - NFA	$1,064,126	$523,190	$229,659	$308,228	$0	$0	$0	$0	$0	$3,048
Secondary C&P Net Fixed Assets Including General Plant	$5,536,841	$2,724,901	$1,194,203	$1,601,816	$0	$0	$0	$0	$0	$15,922
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Acct 1830-4 Primary Poles, Towers & Fixtures	$5,421,567	$1,500,493	$624,699	$1,145,514	$0	$857,317	$1,284,463	$0	$270	$8,811
Acct 1835-4 Primary Overhead Conductors	$7,021,006	$1,943,160	$808,994	$1,483,457	$0	$1,110,238	$1,663,398	$0	$350	$11,410
Acct 1840-4 Primary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	$1,389,116	$384,457	$160,061	$293,504	$0	$219,662	$329,106	$0	$69	$2,257
Subtotal	***$13,831,690***	***$3,828,111***	***$1,593,753***	***$2,922,475***	***$0***	***$2,187,218***	***$3,276,966***	***$0***	***$690***	***$22,478***
Operations and Maintenance										
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$635,582	$206,038	$87,277	$145,188	$0	$78,394	$117,453	$0	$25	$1,208
Acct 5025 Overhead Distribution Lines & Feeders - Other	$131,031	$42,477	$17,993	$29,932	$0	$16,162	$24,214	$0	$5	$249
Acct 5040 Underground Distribution Lines & Feeders - Labour	$543,260	$242,838	$105,697	$148,230	$0	$18,040	$27,029	$0	$6	$1,421
Acct 5045 Underground Distribution Lines & Feeders - Other	$18,348	$8,201	$3,570	$5,006	$0	$609	$913	$0	$0	$48
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$3,218	$1,043	$442	$735	$0	$397	$595	$0	$0	$6
Acct 5120 Maintenance of Poles, Towers & Fixtures	($1,478)	($479)	($203)	($338)	$0	($182)	($273)	$0	($0)	($3)
Acct 5125 Maintenance of Overhead Conductors & Devices	$55,148	$17,877	$7,573	$12,598	$0	$6,802	$10,191	$0	$2	$105
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5145 Maintenance of Underground Conduit	$527	$259	$114	$152	$0	$0	$0	$0	$0	$2
Acct 5150 Maintenance of Underground Conductors & Devices	$59,185	$26,456	$11,515	$16,149	$0	$1,965	$2,945	$0	$1	$155
Total	**$1,444,821**	**$544,710**	**$233,978**	**$357,652**	**$0**	**$122,187**	**$183,065**	**$0**	**$39**	**$3,190**
General Expenses										
Acct 5005 - Operation Supervision and Engineering	$536,387	$201,792	$85,507	$130,542	$0	$44,509	$72,829	$0	$24	$1,183
Acct 5010 - Load Dispatching	$330,620	$124,382	$52,705	$80,464	$0	$27,435	$44,891	$0	$15	$729
Acct 5085 - Miscellaneous Distribution Expense	$24,684	$9,286	$3,935	$6,008	$0	$2,048	$3,352	$0	$1	$54
Acct 5105 - Maintenance Supervision and Engineering	$30,630	$11,523	$4,883	$7,455	$0	$2,542	$4,159	$0	$1	$68
Total	**$922,321**	**$346,984**	**$147,029**	**$224,468**	**$0**	**$76,534**	**$125,230**	**$0**	**$41**	**$2,034**
Secondary Conductors and Poles Gross Assets	$8,735,166	$4,299,919	$1,883,743	$2,526,362	$0	$0	$0	$0	$0	$25,142
Acct 1815 - 1855	$33,254,401	$12,510,543	$5,301,156	$8,093,240	$0	$2,759,446	$4,515,182	$0	$1,480	$73,354

2006 COST ALLOCATION INFORMATION FILING

Bluewater Power Distribution Corporation

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Sheet O3.1 Line Transformers Unit Cost Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	5 GS >50-Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Depreciation on Acct 1850 Line Transformers	$413,119	$230,012	$68,630	$77,872	$0	$15,585	$17,877	$1,599	$1,545
Depreciation on General Plant Assigned to Line Transformers	$150,392	$83,648	$25,008	$28,396	$0	$5,720	$6,481	$580	$560
Acct 5035 - Overhead Distribution Transformers- Operation	$1,885	$1,049	$313	$355	$0	$71	$82	$7	$7
Acct 5055 - Underground Distribution Transformers - Operation	$104,343	$58,095	$17,334	$19,668	$0	$3,936	$4,515	$404	$390
Acct 5160 - Maintenance of Line Transformers	$529,176	$294,629	$87,910	$99,748	$0	$19,963	$22,899	$2,048	$1,979
Allocation of General Expenses	$280,646	$156,360	$46,590	$52,805	$0	$10,566	$12,184	$1,090	$1,051
Admin and General Assigned to Line Transformers	$346,502	$191,770	$57,444	$65,783	$0	$13,421	$15,492	$1,380	$1,212
PILs on Line Transformers	$195,740	$108,982	$32,517	$36,896	$0	$7,384	$8,470	$757	$732
Debt Return on Line Transformers	$287,301	$159,961	$47,728	$54,155	$0	$10,838	$12,432	$1,112	$1,075
Equity Return on Line Transformers	$356,650	$198,572	$59,249	$67,227	$0	$13,454	$15,433	$1,380	$1,334
Less: Transformer Ownership Allowance Credit	($594,269)	($330,871)	($98,723)	($112,018)	$0	($22,419)	($25,716)	($2,300)	($2,223)
Total	**$2,071,485**	**$1,152,207**	**$343,999**	**$390,889**	**$0**	**$78,520**	**$90,150**	**$8,057**	**$7,663**
Billed kW without Line Transformer Allowance		0	0	310,450	0	13,830	23,274	1,558	0
Billed kWh without Line Transformer Allowance		269,172,954	126,666,633	219,392,039	190,963,157	311,641,765	8,769,187	649,471	2,956,878
Line Transformation Unit Cost ($/kW)		**$0.0000**	**$0.0000**	**$1.2591**	**$0.0000**	**$5.6774**	**$3.8734**	**$5.1713**	**$0.0000**
Line Transformation Unit Cost ($/kWh)		**$0.0043**	**$0.0027**	**$0.0018**	**$0.0000**	**$0.0003**	**$0.0103**	**$0.0124**	**$0.0026**
General Plant - Gross Assets	$13,539,973	$6,844,362	$2,157,739	$2,196,266	$628,507	$982,925	$629,749	$55,854	$44,571
General Plant - Accumulated Depreciation	($7,120,277)	($3,599,251)	($1,134,692)	($1,154,952)	($330,513)	($516,892)	($331,166)	($29,372)	($23,439)
General Plant - Net Fixed Assets	$6,419,696	$3,245,112	$1,023,047	$1,041,314	$297,993	$466,033	$298,582	$26,482	$21,132
General Plant - Depreciation	$862,402	$435,938	$137,433	$139,887	$40,031	$62,605	$40,111	$3,558	$2,839
Total Net Fixed Assets Excluding General Plant	$26,970,198	$13,656,226	$4,296,682	$4,370,233	$1,242,274	$1,943,262	$1,260,464	$111,800	$89,258
Total Administration and General Expense	$3,424,946	$1,856,816	$559,464	$516,962	$123,924	$194,040	$118,950	$10,849	$43,941
Total O&M	$6,279,166	$3,425,426	$1,028,047	$941,232	$221,307	$346,570	$211,122	$19,324	$86,136
Line Transformer Rate Base									
Acct 1850 - Line Transformers - Gross Assets	$10,098,347	$5,622,454	$1,677,591	$1,903,510	$0	$380,956	$436,986	$39,079	$37,771
Line Transformers - Accumulated Depreciation	($5,392,008)	($3,002,107)	($895,749)	($1,016,378)	$0	($203,411)	($233,329)	($20,866)	($20,168)
Line Transformers - Net Fixed Assets	$4,706,339	$2,620,347	$781,842	$887,131	$0	$177,545	$203,658	$18,213	$17,603
General Plant Assigned to Line Transformers - NFA	$1,119,512	$622,670	$186,158	$211,381	$0	$42,579	$48,243	$4,314	$4,168
Line Transformer Net Fixed Assets Including General Plant	$5,825,851	$3,243,017	$968,000	$1,098,512	$0	$220,124	$251,901	$22,527	$21,771
General Expenses									
Acct 5005 - Operation Supervision and Engineering	$825,210	$410,968	$114,073	$135,468	$44,573	$72,885	$40,774	$3,613	$2,855
Acct 5010 - Load Dispatching	$508,646	$253,314	$70,313	$83,500	$27,474	$44,925	$25,132	$2,227	$1,760
Acct 5085 - Miscellaneous Distribution Expense	$37,976	$18,913	$5,250	$6,234	$2,051	$3,354	$1,876	$166	$131

Acct 5105 - Maintenance Supervision and Engineering	$47,123	$23,468	$6,514	$7,736	$2,545	$4,162	$2,328	$206	$163
Total	**$1,418,955**	**$706,663**	**$196,149**	**$232,939**	**$76,644**	**$125,326**	**$70,111**	**$6,213**	**$4,910**
Acct 1850 - Line Transformers - Gross Assets	$10,098,347	$5,622,454	$1,677,591	$1,903,510	$0	$380,956	$436,986	$39,079	$37,771
Acct 1815 - 1855	$51,066,133	$25,410,398	$7,062,830	$8,397,030	$2,763,402	$4,518,620	$2,514,528	$222,842	$176,482

Ontario

2006 COST ALLOCATION INFORMATION FILING

Bluewater Power Distribution Corporation

EB-2005-0340 EB-2007-0001

UPDATED FOR 2009 EDR

Sheet O3.2 Substation Transformers Unit Cost Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	5 GS >50-Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Depreciation on Acct 1820-2 Distribution Station Equipment	$86,005	$23,803	$9,910	$18,172	$13,600	$20,376	$0	$4	$140
Depreciation on Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1805-2 Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	$13,221	$4,004	$1,327	$2,513	$2,045	$3,184	$110	$8	$29
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	$65,843	$19,941	$6,606	$12,517	$10,187	$15,857	$548	$41	$146
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Substation Transformers	($104,867)	($29,693)	($11,597)	($21,469)	($16,560)	($25,084)	($254)	($23)	($187)
Acct 5012 - Station Buildings and Fixtures Expense	$80	$24	$8	$15	$12	$19	$1	$0	$0
Acct 5016 - Distributon Station Equipment - Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5017 - Distributon Station Equipment - Other	$325	$90	$37	$69	$51	$77	$0	$0	$1
Acct 5114 - Maintenance of Distribution Station Equipment	$19,987	$5,532	$2,303	$4,223	$3,161	$4,735	$0	$1	$32
Allocation of General Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to SubstationTransformers	$11,188	$3,047	$1,274	$2,357	$1,799	$2,694	$0	$1	$17
PILs on SubstationTransformers	($136,024)	($38,687)	($15,080)	($27,896)	($21,373)	($32,383)	($332)	($30)	($245)
Debt Return on Substation Transformers	($199,652)	($56,783)	($22,134)	($40,944)	($31,371)	($47,530)	($487)	($43)	($359)
Equity Return on Substation Transformers	($247,844)	($70,489)	($27,476)	($50,828)	($38,944)	($59,003)	($605)	($54)	($446)
Total	**($491,738)**	**($139,212)**	**($54,822)**	**($101,270)**	**($77,393)**	**($117,057)**	**($1,019)**	**($94)**	**($871)**
Billed kW without Substation Transformer Allowance		0	0	467,580	326,007	500,065	23,274	1,558	0
Billed kWh without Substation Transformer Allowance		269,172,954	126,666,633	219,392,039	190,963,157	311,641,765	8,769,187	649,471	2,956,878
Substation Transformation Unit Cost ($/kW)		**$0.0000**	**$0.0000**	**-$0.2166**	**-$0.2374**	**-$0.2341**	**-$0.0438**	**-$0.0605**	**$0.0000**
Substation Transformation Unit Cost ($/kWh)		**-$0.0005**	**-$0.0004**	**-$0.0005**	**-$0.0004**	**-$0.0004**	**-$0.0001**	**-$0.0001**	**-$0.0003**
General Plant - Gross Assets	$13,539,973	$6,844,362	$2,157,739	$2,196,266	$628,507	$982,925	$629,749	$55,854	$44,571
General Plant - Accumulated Depreciation	($7,120,277)	($3,599,251)	($1,134,692)	($1,154,952)	($330,513)	($516,892)	($331,166)	($29,372)	($23,439)
General Plant - Net Fixed Assets	$6,419,696	$3,245,112	$1,023,047	$1,041,314	$297,993	$466,033	$298,582	$26,482	$21,132
General Plant - Depreciation	$862,402	$435,938	$137,433	$139,887	$40,031	$62,605	$40,111	$3,558	$2,839
Total Net Fixed Assets Excluding General Plant	$26,970,198	$13,656,226	$4,296,682	$4,370,233	$1,242,274	$1,943,262	$1,260,464	$111,800	$89,258
Total Administration and General Expense	$3,424,946	$1,856,816	$559,464	$516,962	$123,924	$194,040	$118,950	$10,849	$43,941
Total O&M	$6,279,166	$3,425,426	$1,028,047	$941,232	$221,307	$346,570	$211,122	$19,324	$86,136
Substation Transformer Rate Base Gross Plant									
Acct 1820-2 Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1805-2 Land Station <50 kV	$445,817	$135,016	$44,732	$84,752	$68,974	$107,368	$3,712	$277	$987
Acct 1806-2 Land Rights Station <50 kV	$243,160	$73,641	$24,398	$46,226	$37,620	$58,561	$2,024	$151	$538
Acct 1808-2 Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$688,977***	***$208,657***	***$69,130***	***$130,978***	***$106,595***	***$165,929***	***$5,736***	***$427***	***$1,525***
Substation Transformers - Accumulated Depreciation									

Acct 1820-2 Distribution Station Equipment	($2,311,846)	($639,835)	($266,382)	($488,466)	($365,574)	($547,716)	$0	($115)	($3,757)
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1805-2 Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1806-2 Land Rights Station <50 kV	($221,619)	($67,117)	($22,237)	($42,131)	($34,288)	($53,373)	($1,845)	($137)	($491)
Acct 1808-2 Buildings and Fixtures < 50 KV	($1,426,051)	($431,880)	($143,086)	($271,100)	($220,630)	($343,442)	($11,872)	($885)	($3,156)
Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***($3,959,516)***	***($1,138,832)***	***($431,704)***	***($801,697)***	***($620,492)***	***($944,531)***	***($13,717)***	***($1,138)***	***($7,404)***
Substation Transformers - Net Fixed Assets	($3,270,539)	($930,175)	($362,574)	($670,719)	($513,898)	($778,602)	($7,981)	($710)	($5,879)
General Plant Assigned to SubstationTransformers - NFA	($780,629)	($221,036)	($86,330)	($159,815)	($123,272)	($186,724)	($1,891)	($168)	($1,392)
Substation Transformer NFA Including General Plant	($4,051,168)	($1,151,212)	($448,904)	($830,534)	($637,170)	($965,327)	($9,872)	($878)	($7,271)
General Expenses									
Acct 5005 - Operation Supervision and Engineering	$825,210	$410,968	$114,073	$135,468	$44,573	$72,885	$40,774	$3,613	$2,855
Acct 5010 - Load Dispatching	$508,646	$253,314	$70,313	$83,500	$27,474	$44,925	$25,132	$2,227	$1,760
Acct 5085 - Miscellaneous Distribution Expense	$37,976	$18,913	$5,250	$6,234	$2,051	$3,354	$1,876	$166	$131
Acct 5105 - Maintenance Supervision and Engineering	$47,123	$23,468	$6,514	$7,736	$2,545	$4,162	$2,328	$206	$163
Total	$1,418,955	$706,663	$196,149	$232,939	$76,644	$125,326	$70,111	$6,213	$4,910
Acct 1820-2 Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$51,066,133	$25,410,398	$7,062,830	$8,397,030	$2,763,402	$4,518,620	$2,514,528	$222,842	$176,482

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2006 COST ALLOCATION INFORMATION FILING

Bluewater Power Distribution Corporation

EB-2005-0340 EB-2007-0001

UPDATED FOR 2009 EDR

Sheet O3.3 Primary Conductors and Poles Cost Pool Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	5 GS >50-Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$329,381	$144,441	$34,967	$46,237	$33,892	$50,735	$16,608	$1,473	$1,029
Depreciation on Acct 1835-4 Primary Overhead Conductors	$426,970	$187,236	$45,328	$59,936	$43,933	$65,766	$21,528	$1,909	$1,334
Depreciation on Acct 1840-4 Primary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1845-4 Primary Underground Conductors	$82,030	$35,972	$8,708	$11,515	$8,440	$12,635	$4,136	$367	$256
Depreciation on General Plant Assigned to Primary C&P	$339,515	$148,469	$36,014	$47,655	$35,166	$52,630	$17,017	$1,509	$1,054
Primary C&P Operations and Maintenance	$1,341,487	$610,740	$150,247	$195,953	$122,318	$183,106	$68,700	$6,089	$4,335
Allocation of General Expenses	$591,168	$259,511	$62,739	$82,865	$60,728	$90,908	$29,916	$2,653	$1,849
Admin and General Assigned to Primary C&P	$735,801	$331,063	$81,764	$107,625	$68,493	$102,518	$38,707	$3,418	$2,211
PILs on Primary C&P	$441,108	$193,436	$46,829	$61,921	$45,388	$67,944	$22,241	$1,972	$1,378
Debt Return on Primary C&P	$647,446	$283,920	$68,734	$90,885	$66,619	$99,726	$32,645	$2,895	$2,022
Equity Return on Primary C&P	$803,726	$352,452	$85,324	$112,823	$82,699	$123,798	$40,524	$3,594	$2,511
Total	**$5,738,631**	**$2,547,241**	**$620,654**	**$817,415**	**$567,676**	**$849,765**	**$292,022**	**$25,878**	**$17,979**
General Plant - Gross Assets	$13,539,973	$6,844,362	$2,157,739	$2,196,266	$628,507	$982,925	$629,749	$55,854	$44,571
General Plant - Accumulated Depreciation	($7,120,277)	($3,599,251)	($1,134,692)	($1,154,952)	($330,513)	($516,892)	($331,166)	($29,372)	($23,439)
General Plant - Net Fixed Assets	$6,419,696	$3,245,112	$1,023,047	$1,041,314	$297,993	$466,033	$298,582	$26,482	$21,132
General Plant - Depreciation	$862,402	$435,938	$137,433	$139,887	$40,031	$62,605	$40,111	$3,558	$2,839
Total Net Fixed Assets Excluding General Plant	$26,970,198	$13,656,226	$4,296,682	$4,370,233	$1,242,274	$1,943,262	$1,260,464	$111,800	$89,258
Total Administration and General Expense	$3,424,946	$1,856,816	$559,464	$516,962	$123,924	$194,040	$118,950	$10,849	$43,941
Total O&M	$6,279,166	$3,425,426	$1,028,047	$941,232	$221,307	$346,570	$211,122	$19,324	$86,136
Primary Conductors and Poles Gross Assets									
Acct 1830-4 Primary Poles, Towers & Fixtures	$8,340,873	$3,657,666	$885,477	$1,170,853	$858,232	$1,284,744	$420,553	$37,293	$26,055
Acct 1835-4 Primary Overhead Conductors	$10,801,548	$4,736,729	$1,146,705	$1,516,271	$1,111,423	$1,663,762	$544,622	$48,295	$33,742
Acct 1840-4 Primary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	$2,137,102	$937,168	$226,877	$299,996	$219,897	$329,178	$107,754	$9,555	$6,676
Subtotal	**$21,279,523**	**$9,331,563**	**$2,259,059**	**$2,987,120**	**$2,189,552**	**$3,277,684**	**$1,072,929**	**$95,144**	**$66,473**
Primary Conductors and Poles Accumulated Depreciation									
Acct 1830-4 Primary Poles, Towers & Fixtures	($4,253,934)	($1,865,449)	($451,603)	($597,147)	($437,708)	($655,233)	($214,486)	($19,020)	($13,288)
Acct 1835-4 Primary Overhead Conductors	($5,441,637)	($2,386,283)	($577,690)	($763,871)	($559,916)	($838,175)	($274,371)	($24,330)	($16,998)
Acct 1840-4 Primary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	($978,020)	($428,884)	($103,828)	($137,290)	($100,633)	($150,644)	($49,312)	($4,373)	($3,055)
Subtotal	**($10,673,591)**	**($4,680,616)**	**($1,133,121)**	**($1,498,309)**	**($1,098,257)**	**($1,644,053)**	**($538,170)**	**($47,723)**	**($33,342)**
Primary Conductor & Pools - Net Fixed Assets	$10,605,932	$4,650,947	$1,125,938	$1,488,811	$1,091,295	$1,633,631	$534,759	$47,421	$33,131
General Plant Assigned to Primary C&P - NFA	$2,527,338	$1,105,199	$268,088	$354,745	$261,777	$391,778	$126,675	$11,233	$7,844
Primary C&P Net Fixed Assets Including General Plant	$13,133,270	$5,756,145	$1,394,026	$1,843,556	$1,353,072	$2,025,409	$661,434	$58,653	$40,974
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0

Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Acct 1830-5 Secondary Poles, Towers & Fixtures	$2,352,554	$1,361,991	$403,357	$448,701	$0	$0	$118,778	$10,456	$9,272
Acct 1835-5 Secondary Overhead Conductors	$3,046,591	$1,763,797	$522,353	$581,073	$0	$0	$153,819	$13,541	$12,007
Acct 1840-5 Secondary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$8,039,573	$4,654,441	$1,378,424	$1,533,381	$0	$0	$405,909	$35,734	$31,685
Subtotal	**$13,438,717**	**$7,780,229**	**$2,304,133**	**$2,563,155**	**$0**	**$0**	**$678,506**	**$59,731**	**$52,964**
Operations and Maintenance									
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$977,819	$459,003	$117,852	$148,094	$78,478	$117,478	$49,317	$4,366	$3,230
Acct 5025 Overhead Distribution Lines & Feeders - Other	$201,587	$94,628	$24,296	$30,531	$16,179	$24,219	$10,167	$900	$666
Acct 5040 Underground Distribution Lines & Feeders - Labour	$835,785	$459,225	$131,839	$150,571	$18,060	$27,035	$42,186	$3,719	$3,150
Acct 5045 Underground Distribution Lines & Feeders - Other	$28,227	$15,509	$4,453	$5,085	$610	$913	$1,425	$126	$106
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$4,950	$2,324	$597	$750	$397	$595	$250	$22	$16
Acct 5120 Maintenance of Poles, Towers & Fixtures	($2,273)	($1,067)	($274)	($344)	($182)	($273)	($115)	($10)	($8)
Acct 5125 Maintenance of Overhead Conductors & Devices	$84,843	$39,826	$10,226	$12,850	$6,809	$10,193	$4,279	$379	$280
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5145 Maintenance of Underground Conduit	$811	$469	$139	$155	$0	$0	$41	$4	$3
Acct 5150 Maintenance of Underground Conductors & Devices	$91,053	$50,030	$14,363	$16,404	$1,967	$2,945	$4,596	$405	$343
Total	**$2,222,802**	**$1,119,947**	**$303,491**	**$364,094**	**$122,318**	**$183,106**	**$112,146**	**$9,911**	**$7,789**
General Expenses									
Acct 5005 - Operation Supervision and Engineering	$825,210	$410,968	$114,073	$135,468	$44,573	$72,885	$40,774	$3,613	$2,855
Acct 5010 - Load Dispatching	$508,646	$253,314	$70,313	$83,500	$27,474	$44,925	$25,132	$2,227	$1,760
Acct 5085 - Miscellaneous Distribution Expense	$37,976	$18,913	$5,250	$6,234	$2,051	$3,354	$1,876	$166	$131
Acct 5105 - Maintenance Supervision and Engineering	$47,123	$23,468	$6,514	$7,736	$2,545	$4,162	$2,328	$206	$163
Total	**$1,418,955**	**$706,663**	**$196,149**	**$232,939**	**$76,644**	**$125,326**	**$70,111**	**$6,213**	**$4,910**
Primary Conductors and Poles Gross Assets	$21,279,523	$9,331,563	$2,259,059	$2,987,120	$2,189,552	$3,277,684	$1,072,929	$95,144	$66,473
Acct 1815 - 1855	$51,066,133	$25,410,398	$7,062,830	$8,397,030	$2,763,402	$4,518,620	$2,514,528	$222,842	$176,482

Grouping of Operation and Maintenance	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**
1830	-$ 2,273	-$ 1,067	-$ 274	-$ 344	-$ 182	-$ 273	-$ 115	-$ 10	-$ 8
1835	$ 84,843	$ 39,826	$ 10,226	$ 12,850	$ 6,809	$ 10,193	$ 4,279	$ 379	$ 280
1840	$ 811	$ 469	$ 139	$ 155	$ -	$ -	$ 41	$ 4	$ 3
1845	$ 91,053	$ 50,030	$ 14,363	$ 16,404	$ 1,967	$ 2,945	$ 4,596	$ 405	$ 343
1830 & 1835	$ 1,184,356	$ 555,955	$ 142,745	$ 179,374	$ 95,054	$ 142,293	$ 59,734	$ 5,289	$ 3,913
1840 & 1845	$ 864,012	$ 474,734	$ 136,292	$ 155,656	$ 18,669	$ 27,948	$ 43,611	$ 3,845	$ 3,257
Total	**$ 2,222,802**	**$ 1,119,947**	**$ 303,491**	**$ 364,094**	**$ 122,318**	**$ 183,106**	**$ 112,146**	**$ 9,911**	**$ 7,789**

Ontario

2006 COST ALLOCATION INFORMATION FILING

Bluewater Power Distribution Corporation

EB-2005-0340 EB-2007-0001

UPDATED FOR 2009 EDR

Sheet O3.4 Secondary Cost Pool Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	5 GS >50-Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	$92,902	$53,785	$15,929	$17,719	$0	$0	$4,691	$413	$366
Depreciation on Acct 1835-5 Secondary Overhead Conductors	$120,428	$69,720	$20,648	$22,969	$0	$0	$6,080	$535	$475
Depreciation on Acct 1840-5 Secondary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	$308,588	$178,655	$52,909	$58,857	$0	$0	$15,580	$1,372	$1,216
Depreciation on General Plant Assigned to Secondary C&P	$219,808	$127,171	$37,737	$42,009	$0	$0	$11,056	$973	$863
Secondary C&P Operations and Maintenance	$881,314	$509,207	$153,245	$168,141	$0	$0	$43,445	$3,822	$3,454
Allocation of General Expenses	$373,519	$216,368	$63,990	$71,103	$0	$0	$18,918	$1,665	$1,474
Admin and General Assigned to Primary C&P	$480,157	$276,025	$83,396	$92,350	$0	$0	$24,478	$2,146	$1,762
PILs on Secondary C&P	$286,190	$165,687	$49,069	$54,585	$0	$0	$14,449	$1,272	$1,128
Debt Return on Secondary C&P	$420,061	$243,191	$72,021	$80,118	$0	$0	$21,208	$1,867	$1,656
Equity Return on Secondary C&P	$521,455	$301,892	$89,406	$99,457	$0	$0	$26,328	$2,318	$2,055
Total	**$3,704,423**	**$2,141,701**	**$638,349**	**$707,308**	**$0**	**$0**	**$186,234**	**$16,384**	**$14,447**
General Plant - Gross Assets	$13,539,973	$6,844,362	$2,157,739	$2,196,266	$628,507	$982,925	$629,749	$55,854	$44,571
General Plant - Accumulated Depreciation	($7,120,277)	($3,599,251)	($1,134,692)	($1,154,952)	($330,513)	($516,892)	($331,166)	($29,372)	($23,439)
General Plant - Net Fixed Assets	$6,419,696	$3,245,112	$1,023,047	$1,041,314	$297,993	$466,033	$298,582	$26,482	$21,132
General Plant - Depreciation	$862,402	$435,938	$137,433	$139,887	$40,031	$62,605	$40,111	$3,558	$2,839
Total Net Fixed Assets Excluding General Plant	**$26,970,198**	**$13,656,226**	**$4,296,682**	**$4,370,233**	**$1,242,274**	**$1,943,262**	**$1,260,464**	**$111,800**	**$89,258**
Total Administration and General Expense	**$3,424,946**	**$1,856,816**	**$559,464**	**$516,962**	**$123,924**	**$194,040**	**$118,950**	**$10,849**	**$43,941**
Total O&M	**$6,279,166**	**$3,425,426**	**$1,028,047**	**$941,232**	**$221,307**	**$346,570**	**$211,122**	**$19,324**	**$86,136**
Secondary Conductors and Poles Gross Plant									
Acct 1830-5 Secondary Poles, Towers & Fixtures	$2,352,554	$1,361,991	$403,357	$448,701	$0	$0	$118,778	$10,456	$9,272
Acct 1835-5 Secondary Overhead Conductors	$3,046,591	$1,763,797	$522,353	$581,073	$0	$0	$153,819	$13,541	$12,007
Acct 1840-5 Secondary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$8,039,573	$4,654,441	$1,378,424	$1,533,381	$0	$0	$405,909	$35,734	$31,685
Subtotal	***$13,438,717***	***$7,780,229***	***$2,304,133***	***$2,563,155***	***$0***	***$0***	***$678,506***	***$59,731***	***$52,964***
Secondary Conductors and Poles Accumulated Depreciation									
Acct 1830-5 Secondary Poles, Towers & Fixtures	($1,209,115)	($700,007)	($207,309)	($230,613)	$0	$0	($61,047)	($5,374)	($4,765)
Acct 1835-5 Secondary Overhead Conductors	($1,551,515)	($898,236)	($266,015)	($295,919)	$0	$0	($78,334)	($6,896)	($6,115)
Acct 1840-5 Secondary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	($3,796,987)	($2,198,233)	($651,012)	($724,196)	$0	$0	($191,706)	($16,877)	($14,964)
Subtotal	***($6,557,616)***	***($3,796,475)***	***($1,124,335)***	***($1,250,728)***	***$0***	***$0***	***($331,087)***	***($29,147)***	***($25,845)***
Secondary Conductor & Pools - Net Fixed Assets	$6,881,101	$3,983,754	$1,179,798	$1,312,426	$0	$0	$347,419	$30,585	$27,119
General Plant Assigned to Secondary C&P - NFA	$1,636,246	$946,654	$280,912	$312,717	$0	$0	$82,298	$7,245	$6,421
Secondary C&P Net Fixed Assets Including General Plant	$8,517,348	$4,930,408	$1,460,710	$1,625,144	$0	$0	$429,717	$37,829	$33,540
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0

Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Acct 1830-4 Primary Poles, Towers & Fixtures	$8,340,873	$3,657,666	$885,477	$1,170,853	$858,232	$1,284,744	$420,553	$37,293	$26,055
Acct 1835-4 Primary Overhead Conductors	$10,801,548	$4,736,729	$1,146,705	$1,516,271	$1,111,423	$1,663,762	$544,622	$48,295	$33,742
Acct 1840-4 Primary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	$2,137,102	$937,168	$226,877	$299,996	$219,897	$329,178	$107,754	$9,555	$6,676
Subtotal	***$21,279,523***	***$9,331,563***	***$2,259,059***	***$2,987,120***	***$2,189,552***	***$3,277,684***	***$1,072,929***	***$95,144***	***$66,473***
Operations and Maintenance									
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$977,819	$459,003	$117,852	$148,094	$78,478	$117,478	$49,317	$4,366	$3,230
Acct 5025 Overhead Distribution Lines & Feeders - Other	$201,587	$94,628	$24,296	$30,531	$16,179	$24,219	$10,167	$900	$666
Acct 5040 Underground Distribution Lines & Feeders - Labour	$835,785	$459,225	$131,839	$150,571	$18,060	$27,035	$42,186	$3,719	$3,150
Acct 5045 Underground Distribution Lines & Feeders - Other	$28,227	$15,509	$4,453	$5,085	$610	$913	$1,425	$126	$106
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$4,950	$2,324	$597	$750	$397	$595	$250	$22	$16
Acct 5120 Maintenance of Poles, Towers & Fixtures	($2,273)	($1,067)	($274)	($344)	($182)	($273)	($115)	($10)	($8)
Acct 5125 Maintenance of Overhead Conductors & Devices	$84,843	$39,826	$10,226	$12,850	$6,809	$10,193	$4,279	$379	$280
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5145 Maintenance of Underground Conduit	$811	$469	$139	$155	$0	$0	$41	$4	$3
Acct 5150 Maintenance of Underground Conductors & Devices	$91,053	$50,030	$14,363	$16,404	$1,967	$2,945	$4,596	$405	$343
Total	**$2,222,802**	**$1,119,947**	**$303,491**	**$364,094**	**$122,318**	**$183,106**	**$112,146**	**$9,911**	**$7,789**
General Expenses									
Acct 5005 - Operation Supervision and Engineering	$825,210	$410,968	$114,073	$135,468	$44,573	$72,885	$40,774	$3,613	$2,855
Acct 5010 - Load Dispatching	$508,646	$253,314	$70,313	$83,500	$27,474	$44,925	$25,132	$2,227	$1,760
Acct 5085 - Miscellaneous Distribution Expense	$37,976	$18,913	$5,250	$6,234	$2,051	$3,354	$1,876	$166	$131
Acct 5105 - Maintenance Supervision and Engineering	$47,123	$23,468	$6,514	$7,736	$2,545	$4,162	$2,328	$206	$163
Total	**$1,418,955**	**$706,663**	**$196,149**	**$232,939**	**$76,644**	**$125,326**	**$70,111**	**$6,213**	**$4,910**
Secondary Conductors and Poles Gross Assets	$13,438,717	$7,780,229	$2,304,133	$2,563,155	$0	$0	$678,506	$59,731	$52,964
Acct 1815 - 1855	$51,066,133	$25,410,398	$7,062,830	$8,397,030	$2,763,402	$4,518,620	$2,514,528	$222,842	$176,482

Grouping of Operation and Maintenance	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**
1830	-$ 2,273	-$ 1,067	-$ 274	-$ 344	-$ 182	-$ 273	-$ 115	-$ 10	-$ 8
1835	$ 84,843	$ 39,826	$ 10,226	$ 12,850	$ 6,809	$ 10,193	$ 4,279	$ 379	$ 280
1840	$ 811	$ 469	$ 139	$ 155	$ -	$ -	$ 41	$ 4	$ 3
1845	$ 91,053	$ 50,030	$ 14,363	$ 16,404	$ 1,967	$ 2,945	$ 4,596	$ 405	$ 343
1830 & 1835	$ 1,184,356	$ 555,955	$ 142,745	$ 179,374	$ 95,054	$ 142,293	$ 59,734	$ 5,289	$ 3,913
1840 & 1845	$ 864,012	$ 474,734	$ 136,292	$ 155,656	$ 18,669	$ 27,948	$ 43,611	$ 3,845	$ 3,257
Total	**$ 2,222,802**	**$ 1,119,947**	**$ 303,491**	**$ 364,094**	**$ 122,318**	**$ 183,106**	**$ 112,146**	**$ 9,911**	**$ 7,789**

Ontario

2006 COST ALLOCATION INFORMATION FILING

Bluewater Power Distribution Corporation

EB-2005-0340 EB-2007-0001

UPDATED FOR 2009 EDR

Sheet O3.5 USL Metering Credit Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	GS <50
Depreciation on Acct 1860 Metering	$75,256
Depreciation on General Plant Assigned to Metering	$28,433
Acct 5065 - Meter expense	$126,699
Acct 5070 & 5075 - Customer Premises	$0
Acct 5175 - Meter Maintenance	$3,589
Acct 5310 - Meter Reading	$20,915
Admin and General Assigned to Metering	$82,285
PILs on Metering	$36,971
Debt Return on Metering	$54,266
Equity Return on Metering	$67,364
Total	$495,778
Number of Customers	3,705
Metering Unit Cost ($/Customer/Month)	**$11.15**
General Plant - Gross Assets	$2,157,739
General Plant - Accumulated Depreciation	($1,134,692)
General Plant - Net Fixed Assets	$1,023,047
General Plant - Depreciation	$137,433
Total Net Fixed Assets Excluding General Plant	$4,296,682
Total Administration and General Expense	$559,464
Total O&M	$1,028,047
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	$2,164,568
Metering - Accumulated Depreciation	($1,275,633)
Metering - Net Fixed Assets	$888,935
General Plant Assigned to Metering - NFA	$211,657
Metering Net Fixed Assets Including General Plant	$1,100,592

Interrogatory #4

Please provide the data for the following table:

Customer Size	# of Customers	Total Annual kWhs	Average Monthly Usage	Average Peak kW –monthly
50 kW – 250 kW				
251 kW– 500 kW				
501 kW – 1000 kW				
1001kW – 3000 kW				
3001 kW- 5000 kW				

Response:

Table 3 below details the data on customers with a demand greater than 50 kW.

Table 3

Customer size	# of Customers	Total Annual kWh	Avg Monthly Usage kWh	Avg Peak kw - Monthly
50 kW - 250 kW	294	120,528,727	35,788	100
251 kW - 500 kW	34	53,542,719	130,720	347
501 kW - 1000 kW	13	43,874,711	280,398	666
1001 kW- 3000 kW	10	83,526,305	686,518	1,445
3001 kW - 5000 kW	10	449,657,490	3,736,347	7,299