



Ontario Energy Board

2006 Cost Allocation Information Filing

Sheet I1 Utility Information Sheet

Name of LDC:

License Number:

EDR 2006 EB Number: Cost Allocation EB Number: ← drop-down menu

Date of Submission: Version: 1.2

Contact Information

Name:

Title:

Phone Number:

E-Mail Address:

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Please Note: Colour Coding Legend

Input Cells	<input style="background-color: #d9ead3;" type="text"/>
Output Cells	<input style="background-color: #fff2cc;" type="text"/>
Exhibition	<input style="background-color: #fff2cc;" type="text"/>
Brought Forward	Brought Forward
Calculation	Calculation
Default Numbers	<input style="background-color: #fff2cc;" type="text"/>
Diagnostic	<input style="background-color: #f4cccc;" type="text"/>

Brief Description of Each Worksheet's Function

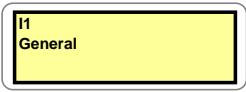
Category	Worksheet ID	Worksheet Name	Description
INPUTS	I1	Intro	Brief explanation of what the pages do.
	I2	LDC data and Classes	Enter LDC specific information and number of classes etc
	I3	TB Data	Balance from approved 2006 EDR Trial Balance
	I4	BO ASSETS	Break out assets into detail functions - bulk deliver, primary and secondary
	I5	Misc Data	Input for miscellaneous data where necessary - TBD
	I6	Customer Data	Input customer related data for generating customer allocators
	I7.1	Meter Capital	Input meter related data for calculating capital costs weighing factors
	I7.2	Meter Reading	Input meter related data for calculating meter reading weighing factors
	I8	Demand Data	Input demand allocators using load data and making LDC specific adjustments
	I9	Direct Allocation	
OUTPUTS	O1	Revenue to cost	Output showing revenue to cost ratios, inter class subsidy etc.
	O2	Fixed Charge	Output showing the range for the Basic Customer charge - TBD
	O2.1	Line Transformer PLCC Adjustment	
	O2.2	Primary Cost PLCC Adjustment	
	O2.3	Secondary Cost PLCC Adjustment	
	O3.1	Line Tran Unit Cost	
	O3.2	Substat Tran Unit Cost	
	O3.3	Primary Cost Pool	
	O3.4	Secondary Cost Pool	
	O3.5	USL Metering Credit	
O4	Summary by Class	Output showing summary of all allocation by class and by US of A	
O5	Detail by Class	Output showing details of individual allocation by class and by USofA	
O6	Source Data for E2		
O7	Amortization		
EXHIBITS	E1	Categorization	Exhibit showing how costs are categorized
	E2	Allocation Factors	Exhibit summarizing all allocation factors created in I5 to I8 and present the findings in percentages
	E3	PLCC	Backup documentation for calculating Peak Load Carrying Capability.
	E4	Trial Balance Index	Exhibit showing 1. how accounts are grouped for reporting, how accounts are categorized and how accounts are allocated

E5

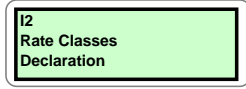
Reconciliation

Exhibit showing reconciliation of accounts included and excluded from the allocation study to TB balance

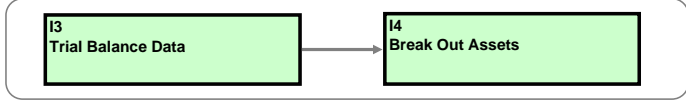
1. GENERAL



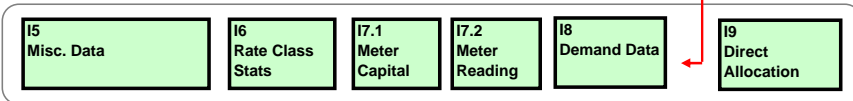
2. LDC INPUT - Rate Classes



3. LDC INPUT - Financial Data



4. LDC INPUT - Customer Data and Operating Stats



5. MODEL PROCESS - Categorization - OEB Defaults



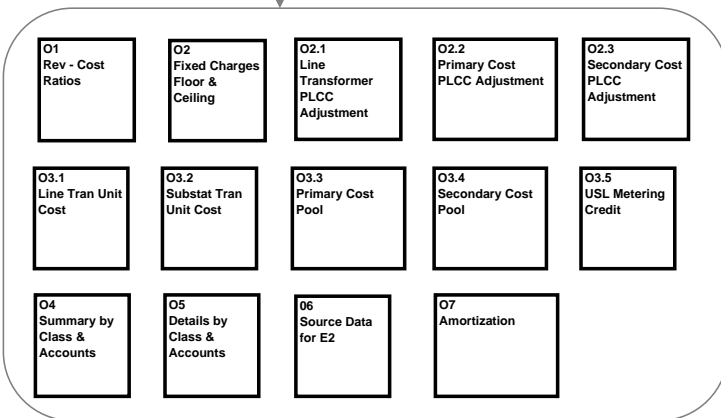
6. MODEL PROCESS - Allocators calculated from 4.



7. MODEL PROCESS - Detail Cost Elements by Rate Class



8. MODEL OUTPUT- Summaries by Rate Class





2006 Cost Allocation Information Filing

London Hydro Inc

EB-2005-0389 EB-2007-0002

Wednesday, February 28, 2007

Sheet I2 Class Selection -

First Run

Instructions:

Step 1: Please 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 →

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

First Run	
-----------	--

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

Update

**** Space available for additional information about this run**



2006 Cost Allocation Information Filing

London Hydro Inc
 EB-2005-0389 EB-2007-0002
 Wednesday, February 28, 2007

Sheet I3 Trial Balance Data - First 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 (\$)	\$8,090,399	
Approved PILs (\$)	\$5,953,665	
Approved Interest (\$)	\$6,592,177	
Approved Specific Service Charges (\$)	\$1,728,832	
Approved Transformer Ownership Allowance (\$)	\$1,129,656	
Approved Low Voltage Wheeling Adjustment (\$)	\$0	
Approved Revenue Requirement (\$)	\$54,316,006	From this Sheet
Revenue Requirement to be Used in this model (\$)	\$55,445,663	\$55,445,663
Approved Rate Base (\$)	\$199,762,942	
Rate Base to be Used in this model (\$)	\$199,932,390	\$199,932,390

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	Financial Statement (EDR Sheet 2.4, Column P)	Model Adjustments	Reclassify accounts	Direct Allocation
1005	Cash				
1010	Cash Advances and Working Funds				
1020	Interest Special Deposits				
1030	Dividend Special Deposits				
1040	Other Special Deposits				
1060	Term Deposits				
1070	Current Investments				
1100	Customer Accounts Receivable				
1102	Accounts Receivable - Services				
1104	Accounts Receivable - Recoverable Work				
1105	Accounts Receivable - Merchandise, Jobbing, etc.				
1110	Other Accounts Receivable				
1120	Accrued Utility Revenues				
1130	Accumulated Provision for Uncollectible Accounts--Credit				
1140	Interest and Dividends Receivable				
1150	Rents Receivable				
1170	Notes Receivable				
1180	Prepayments				
1190	Miscellaneous Current and Accrued Assets				
1200	Accounts Receivable from Associated Companies				
1210	Notes Receivable from Associated Companies				
1305	Fuel Stock				
1330	Plant Materials and Operating Supplies				
1340	Merchandise				

1350	Other Materials and Supplies
1405	Long Term Investments in Non-Associated Companies
1408	Long Term Receivable - Street Lighting Transfer
1410	Other Special or Collateral Funds
1415	Sinking Funds
1425	Unamortized Debt Expense
1445	Unamortized Discount on Long-Term Debt--Debit
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses
1460	Other Non-Current Assets
1465	O.M.E.R.S. Past Service Costs
1470	Past Service Costs - Employee Future Benefits
1475	Past Service Costs - Other Pension Plans
1480	Portfolio Investments - Associated Companies
1485	Investment in Associated Companies - Significant Influence
1490	Investment in Subsidiary Companies
1505	Unrecovered Plant and Regulatory Study Costs
1508	Other Regulatory Assets
1510	Preliminary Survey and Investigation Charges
1515	Emission Allowance Inventory
1516	Emission Allowances Withheld
1518	RCVARetail
1520	Power Purchase Variance Account
1525	Miscellaneous Deferred Debits
1530	Deferred Losses from Disposition of Utility Plant
1540	Unamortized Loss on Reacquired Debt
1545	Development Charge Deposits/ Receivables
1548	RCVASTR
1560	Deferred Development Costs
1562	Deferred Payments in Lieu of Taxes
1563	Account 1563 - Deferred PILs Contra Account
1565	Conservation and Demand Management Expenditures and Recoveries
1570	Qualifying Transition Costs
1571	Pre-market Opening Energy Variance
1572	Extraordinary Event Costs
1574	Deferred Rate Impact Amounts
1580	RSVAWMS
1582	RSVAONE-TIME
1584	RSVANW
1586	RSVACN
1588	RSVAPOWER
1590	Recovery of Regulatory Asset Balances
1605	Electric Plant in Service - Control Account
1606	Organization
1608	Franchises and Consents
1610	Miscellaneous Intangible Plant
1615	Land
1616	Land Rights
1620	Buildings and Fixtures
1630	Leasehold Improvements
1635	Boiler Plant Equipment
1640	Engines and Engine-Driven Generators
1645	Turbogenerator Units
1650	Reservoirs, Dams and Waterways
1655	Water Wheels, Turbines and Generators
1660	Roads, Railroads and Bridges
1665	Fuel Holders, Producers and Accessories
1670	Prime Movers
1675	Generators
1680	Accessory Electric Equipment
1685	Miscellaneous Power Plant Equipment
1705	Land
1706	Land Rights
1708	Buildings and Fixtures
1710	Leasehold Improvements
1715	Station Equipment
1720	Towers and Fixtures
1725	Poles and Fixtures
1730	Overhead Conductors and Devices
1735	Underground Conduit
1740	Underground Conductors and Devices
1745	Roads and Trails
1805	Land
1806	Land Rights
1808	Buildings and Fixtures
1810	Leasehold Improvements
1815	Transformer Station Equipment - Normally Primary above 50 kV
1820	Distribution Station Equipment - Normally Primary below 50 kV
1825	Storage Battery Equipment
1830	Poles, Towers and Fixtures
1835	Overhead Conductors and Devices
1840	Underground Conduit
1845	Underground Conductors and Devices

1850	Line Transformers		
1855	Services		
1860	Meters		
1865	Other Installations on Customer's Premises		
1870	Leased Property on Customer Premises		
1875	Street Lighting and Signal Systems		
1905	Land		
1906	Land Rights		
1908	Buildings and Fixtures		
1910	Leasehold Improvements		
1915	Office Furniture and Equipment		
1920	Computer Equipment - Hardware		
1925	Computer Software		
1930	Transportation Equipment		
1935	Stores Equipment		
1940	Tools, Shop and Garage Equipment		
1945	Measurement and Testing Equipment		
1950	Power Operated Equipment		
1955	Communication Equipment		
1960	Miscellaneous Equipment		
1965	Water Heater Rental Units		
1970	Load Management Controls - Customer Premises		
1975	Load Management Controls - Utility Premises		
1980	System Supervisory Equipment		
1985	Sentinel Lighting Rental Units		
1990	Other Tangible Property		
1995	Contributions and Grants - Credit		(\$9,830,390)
2005	Property Under Capital Leases		
2010	Electric Plant Purchased or Sold		
2020	Experimental Electric Plant Unclassified		
2030	Electric Plant and Equipment Leased to Others		
2040	Electric Plant Held for Future Use		
2050	Completed Construction Not Classified--Electric		
2055	Construction Work in Progress--Electric		
2060	Electric Plant Acquisition Adjustment		
2065	Other Electric Plant Adjustment		
2070	Other Utility Plant		
2075	Non-Utility Property Owned or Under Capital Leases		
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment		
2120	Accumulated Amortization of Electric Utility Plant - Intangibles		
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment		
2160	Accumulated Amortization of Other Utility Plant		
2180	Accumulated Amortization of Non-Utility Property		
2205	Accounts Payable		
2208	Customer Credit Balances		
2210	Current Portion of Customer Deposits		
2215	Dividends Declared		
2220	Miscellaneous Current and Accrued Liabilities		
2225	Notes and Loans Payable		
2240	Accounts Payable to Associated Companies		
2242	Notes Payable to Associated Companies		
2250	Debt Retirement Charges(DRC) Payable		
2252	Transmission Charges Payable		
2254	Electrical Safety Authority Fees Payable		
2256	Independent Market Operator Fees and Penalties Payable		
2260	Current Portion of Long Term Debt		
2262	Ontario Hydro Debt - Current Portion		
2264	Pensions and Employee Benefits - Current Portion		
2268	Accrued Interest on Long Term Debt		
2270	Matured Long Term Debt		
2272	Matured Interest on Long Term Debt		
2285	Obligations Under Capital Leases--Current		
2290	Commodity Taxes		
2292	Payroll Deductions / Expenses Payable		
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.		
2296	Future Income Taxes - Current		
2305	Accumulated Provision for Injuries and Damages		
2306	Employee Future Benefits		
2308	Other Pensions - Past Service Liability		
2310	Vested Sick Leave Liability		
2315	Accumulated Provision for Rate Refunds		
2320	Other Miscellaneous Non-Current Liabilities		
2325	Obligations Under Capital Lease--Non-Current		
2330	Development Charge Fund		
2335	Long Term Customer Deposits		
2340	Collateral Funds Liability		
2345	Unamortized Premium on Long Term Debt		
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion		
2350	Future Income Tax - Non-Current		
2405	Other Regulatory Liabilities		
2410	Deferred Gains from Disposition of Utility Plant		
2415	Unamortized Gain on Reacquired Debt		
2425	Other Deferred Credits		

2435	Accrued Rate-Payer Benefit		
2505	Debentures Outstanding - Long Term Portion		
2510	Debenture Advances		
2515	Reacquired Bonds		
2520	Other Long Term Debt		
2525	Term Bank Loans - Long Term Portion		
2530	Ontario Hydro Debt Outstanding - Long Term Portion		
2550	Advances from Associated Companies		
3005	Common Shares Issued		
3008	Preference Shares Issued		
3010	Contributed Surplus		
3020	Donations Received		
3022	Development Charges Transferred to Equity		
3026	Capital Stock Held in Treasury		
3030	Miscellaneous Paid-In Capital		
3035	Installments Received on Capital Stock		
3040	Appropriated Retained Earnings		
3045	Unappropriated Retained Earnings		
3046	Balance Transferred From Income	\$0	(\$299,738)
3047	Appropriations of Retained Earnings - Current Period		
3048	Dividends Payable-Preference Shares		
3049	Dividends Payable-Common Shares		
3055	Adjustment to Retained Earnings		
3065	Unappropriated Undistributed Subsidiary Earnings		
4006	Residential Energy Sales		
4010	Commercial Energy Sales		
4015	Industrial Energy Sales		
4020	Energy Sales to Large Users		
4025	Street Lighting Energy Sales		
4030	Sentinel Lighting Energy Sales		
4035	General Energy Sales		
4040	Other Energy Sales to Public Authorities		
4045	Energy Sales to Railroads and Railways		
4050	Revenue Adjustment		
4055	Energy Sales for Resale		
4060	Interdepartmental Energy Sales		
4062	Billed WMS		
4064	Billed-One-Time		
4066	Billed NW		
4068	Billed CN		
4080	Distribution Services Revenue	\$11,340,106	
4082	Retail Services Revenues		
4084	Service Transaction Requests (STR) Revenues		
4090	Electric Services Incidental to Energy Sales		
4105	Transmission Charges Revenue		
4110	Transmission Services Revenue		
4205	Interdepartmental Rents		
4210	Rent from Electric Property		
4215	Other Utility Operating Income		
4220	Other Electric Revenues		
4225	Late Payment Charges		
4230	Sales of Water and Water Power		
4235	Miscellaneous Service Revenues	\$433,092	
4240	Provision for Rate Refunds		
4245	Government Assistance Directly Credited to Income		
4305	Regulatory Debits		
4310	Regulatory Credits		
4315	Revenues from Electric Plant Leased to Others		
4320	Expenses of Electric Plant Leased to Others		
4325	Revenues from Merchandise, Jobbing, Etc.		
4330	Costs and Expenses of Merchandising, Jobbing, Etc.		
4335	Profits and Losses from Financial Instrument Hedges		
4340	Profits and Losses from Financial Instrument Investments		
4345	Gains from Disposition of Future Use Utility Plant		
4350	Losses from Disposition of Future Use Utility Plant		
4355	Gain on Disposition of Utility and Other Property		
4360	Loss on Disposition of Utility and Other Property		
4365	Gains from Disposition of Allowances for Emission		
4370	Losses from Disposition of Allowances for Emission		
4375	Revenues from Non-Utility Operations		
4380	Expenses of Non-Utility Operations		
4385	Non-Utility Rental Income		
4390	Miscellaneous Non-Operating Income		
4395	Rate-Payer Benefit Including Interest		
4398	Foreign Exchange Gains and Losses, Including Amortization		
4405	Interest and Dividend Income		
4415	Equity in Earnings of Subsidiary Companies		
4505	Operation Supervision and Engineering		
4510	Fuel		
4515	Steam Expense		
4520	Steam From Other Sources		
4525	Steam Transferred--Credit		
4530	Electric Expense		
4535	Water For Power		
4540	Water Power Taxes		
4545	Hydraulic Expenses		

4550	Generation Expense		
4555	Miscellaneous Power Generation Expenses		
4560	Rents		
4565	Allowances for Emissions		
4605	Maintenance Supervision and Engineering		
4610	Maintenance of Structures		
4615	Maintenance of Boiler Plant		
4620	Maintenance of Electric Plant		
4625	Maintenance of Reservoirs, Dams and Waterways		
4630	Maintenance of Water Wheels, Turbines and Generators		
4635	Maintenance of Generating and Electric Plant		
4640	Maintenance of Miscellaneous Power Generation Plant		
4705	Power Purchased		
4708	Charges-WMS		
4710	Cost of Power Adjustments		
4712	Charges-One-Time		
4714	Charges-NW		
4715	System Control and Load Dispatching		
4716	Charges-CN		
4720	Other Expenses		
4725	Competition Transition Expense		
4730	Rural Rate Assistance Expense		
4805	Operation Supervision and Engineering		
4810	Load Dispatching		
4815	Station Buildings and Fixtures Expenses		
4820	Transformer Station Equipment - Operating Labour		
4825	Transformer Station Equipment - Operating Supplies and Expense		
4830	Overhead Line Expenses		
4835	Underground Line Expenses		
4840	Transmission of Electricity by Others		
4845	Miscellaneous Transmission Expense		
4850	Rents		
4905	Maintenance Supervision and Engineering		
4910	Maintenance of Transformer Station Buildings and Fixtures		
4916	Maintenance of Transformer Station Equipment		
4930	Maintenance of Towers, Poles and Fixtures		
4935	Maintenance of Overhead Conductors and Devices		
4940	Maintenance of Overhead Lines - Right of Way		
4945	Maintenance of Overhead Lines - Roads and Trails Repairs		
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails		
4960	Maintenance of Underground Lines		
4965	Maintenance of Miscellaneous Transmission Plant		
5005	Operation Supervision and Engineering		
5010	Load Dispatching		
5012	Station Buildings and Fixtures Expense		
5014	Transformer Station Equipment - Operation Labour		
5015	Transformer Station Equipment - Operation Supplies and Expenses		
5016	Distribution Station Equipment - Operation Labour		
5017	Distribution Station Equipment - Operation Supplies and Expenses		
5020	Overhead Distribution Lines and Feeders - Operation Labour		
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses		
5030	Overhead Subtransmission Feeders - Operation		
5035	Overhead Distribution Transformers- Operation		\$56,675
5040	Underground Distribution Lines and Feeders - Operation Labour		
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses		
5050	Underground Subtransmission Feeders - Operation		
5055	Underground Distribution Transformers - Operation		\$283,405
5060	Street Lighting and Signal System Expense		
5065	Meter Expense		
5070	Customer Premises - Operation Labour		
5075	Customer Premises - Materials and Expenses		
5085	Miscellaneous Distribution Expense		
5090	Underground Distribution Lines and Feeders - Rental Paid		
5095	Overhead Distribution Lines and Feeders - Rental Paid		
5096	Other Rent		
5105	Maintenance Supervision and Engineering		
5110	Maintenance of Buildings and Fixtures - Distribution Stations		
5112	Maintenance of Transformer Station Equipment		
5114	Maintenance of Distribution Station Equipment		
5120	Maintenance of Poles, Towers and Fixtures		
5125	Maintenance of Overhead Conductors and Devices		
5130	Maintenance of Overhead Services		

5135	Overhead Distribution Lines and Feeders - Right of Way		
5145	Maintenance of Underground Conduit		
5150	Maintenance of Underground Conductors and Devices		
5155	Maintenance of Underground Services		
5160	Maintenance of Line Transformers	\$789,576	
5165	Maintenance of Street Lighting and Signal Systems		
5170	Sentinel Lights - Labour		
5172	Sentinel Lights - Materials and Expenses		
5175	Maintenance of Meters		
5178	Customer Installations Expenses- Leased Property		
5185	Water Heater Rentals - Labour		
5186	Water Heater Rentals - Materials and Expenses		
5190	Water Heater Controls - Labour		
5192	Water Heater Controls - Materials and Expenses		
5195	Maintenance of Other Installations on Customer Premises		
5205	Purchase of Transmission and System Services		
5210	Transmission Charges		
5215	Transmission Charges Recovered		
5305	Supervision		
5310	Meter Reading Expense		
5315	Customer Billing		
5320	Collecting		
5325	Collecting- Cash Over and Short		
5330	Collection Charges		
5335	Bad Debt Expense		
5340	Miscellaneous Customer Accounts Expenses		
5405	Supervision		
5410	Community Relations - Sundry		
5415	Energy Conservation		
5420	Community Safety Program		
5425	Miscellaneous Customer Service and Informational Expenses		
5505	Supervision		
5510	Demonstrating and Selling Expense		
5515	Advertising Expense		
5520	Miscellaneous Sales Expense		
5605	Executive Salaries and Expenses		
5610	Management Salaries and Expenses		
5615	General Administrative Salaries and Expenses		
5620	Office Supplies and Expenses		
5625	Administrative Expense Transferred Credit		
5630	Outside Services Employed		
5635	Property Insurance		
5640	Injuries and Damages		
5645	Employee Pensions and Benefits		
5650	Franchise Requirements		
5655	Regulatory Expenses		
5660	General Advertising Expenses		
5665	Miscellaneous General Expenses	\$0	
5670	Rent		
5675	Maintenance of General Plant		
5680	Electrical Safety Authority Fees		
5685	Independent Market Operator Fees and Penalties		
5705	Amortization Expense - Property, Plant, and Equipment		
5710	Amortization of Limited Term Electric Plant		
5715	Amortization of Intangibles and Other Electric Plant		
5720	Amortization of Electric Plant Acquisition Adjustments		
5725	Miscellaneous Amortization		
5730	Amortization of Unrecovered Plant and Regulatory Study Costs		
5735	Amortization of Deferred Development Costs		
5740	Amortization of Deferred Charges		
6005	Interest on Long Term Debt	\$0	(\$244,231)
6010	Amortization of Debt Discount and Expense		
6015	Amortization of Premium on Debt Credit		
6020	Amortization of Loss on Reacquired Debt		
6025	Amortization of Gain on Reacquired Debt--Credit		
6030	Interest on Debt to Associated Companies		
6035	Other Interest Expense		
6040	Allowance for Borrowed Funds Used During Construction--Credit		
6042	Allowance For Other Funds Used During Construction		
6045	Interest Expense on Capital Lease Obligations		
6105	Taxes Other Than Income Taxes		
6110	Income Taxes	\$0	(\$220,575)
6115	Provision for Future Income Taxes		
6205	Donations		
6210	Life Insurance		
6215	Penalties		
6225	Other Deductions		
6305	Extraordinary Income		
6310	Extraordinary Deductions		

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

\$0

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

Asset Accounts Directly Allocated (\$9,830,390)

	\$0
	\$0
	\$0
	\$0



2006 Cost Allocation Information Filing

London Hydro Inc
 EB-2005-0389 EB-2007-0002
 Wednesday, February 28, 2007

Sheet I4 Break Out Worksheet - First 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 **\$162,559,614**

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
		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	5705 Amortization Expense - Property, Plant, and Equipment	5710 Amortization of Limited Term Electric Plant	5715 Amortization of Intangibles and Other Electric Plant	5720 Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management	\$190,649		-	190,649					190,649				
1805	Land	\$324,954		(\$324,954)	-									
1805-1	Land Station >50 kV		100.00%	\$324,954	324,954					324,954				
1805-2	Land Station <50 kV		0.00%	\$0	-					-				
1806	Land Rights	\$642,476		(\$642,476)	-									
1806-1	Land Rights Station >50 kV		100.00%	\$642,476	642,476			\$ (299,358)		343,118	\$38,621			
1806-2	Land Rights Station <50 kV		0.00%	\$0	-					-				
1808	Buildings and Fixtures	\$6,716,855		(\$6,716,855)	-									
1808-1	Buildings and Fixtures > 50 kV		100.00%	\$6,716,855	6,716,855			\$ (2,937,561)		3,779,294	\$152,109			
1808-2	Buildings and Fixtures < 50 kV		0.00%	\$0	-					-				
1810	Leasehold Improvements	\$0		\$0	-									
1810-1	Leasehold Improvements >50 kV		0.00%	\$0	-					-				
1810-2	Leasehold Improvements <50 kV		100.00%	\$0	-					-				
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0		\$0	-									
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$8,850,234		(\$8,850,234)	-									
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		0.00%	\$0	-					-				
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		100.00%	\$8,850,234	8,850,234			\$ (4,179,862)		4,670,272	\$213,284			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		0.00%	\$0	-					-				
1825	Storage Battery Equipment	\$0		\$0	-									
1825-1	Storage Battery Equipment > 50 kV		100.00%	\$0	-					-				
1825-2	Storage Battery Equipment <50 kV		0.00%	\$0	-					-				
1830	Poles, Towers and Fixtures	\$5,824,903		(\$5,824,903)	-									
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		0.00%	\$0	-					-				
1830-4	Poles, Towers and Fixtures - Primary		63.00%	\$3,669,689	3,669,689			\$ (354,881)		3,314,808	\$142,728			
1830-5	Poles, Towers and Fixtures - Secondary		37.00%	\$2,155,214	2,155,214			\$ (208,422)		1,946,792	\$83,826			
1835	Overhead Conductors and Devices	\$65,330,207		(\$65,330,207)	-									
1835-3	Overhead Conductors and Devices Subtransmission Bulk Delivery		0.00%	\$0	-					-				
1835-4	Overhead Conductors and Devices Primary		75.00%	\$48,997,655	48,997,655			\$ (21,813,851)		27,183,805	\$1,777,883			
1835-5	Overhead Conductors and Devices Secondary		25.00%	\$16,332,552	16,332,552			\$ (7,271,284)		9,061,268	\$592,628			
1840	Underground Conduit	\$10,899,559		(\$10,899,559)	-									
1840-3	Underground Conduit - Bulk Delivery		0.00%	\$0	-					-				
1840-4	Underground Conduit - Primary		90.87%	\$9,904,429	9,904,429			\$ (1,307,499)		8,596,930	\$390,289			
1840-5	Underground Conduit - Secondary		9.13%	\$995,130	995,130			\$ (131,369)		863,761	\$39,214			
1845	Underground Conductors and Devices	\$102,860,450		(\$102,860,450)	-									
1845-3	Underground Conductors and Devices - Bulk Delivery		0.00%	\$0	-					-				
1845-4	Underground Conductors and Devices - Primary		91.19%	\$93,798,444	93,798,444			\$ (45,265,297)		48,533,147	\$3,103,533			
1845-5	Underground Conductors and Devices - Secondary		8.81%	\$9,062,006	9,062,006			\$ (4,469,856)		4,592,149	\$299,837			
1850	Line Transformers	\$44,471,305		\$0	44,471,305			\$ (14,695,834)		29,775,470	\$1,786,967			
1855	Services	\$3,691,604		\$0	3,691,604			\$ (420,387)		3,271,218	\$145,059			
1860	Meters	\$15,534,073		\$0	15,534,073			\$ (6,935,104)		8,598,969	\$616,347			
Total		\$265,337,269.21		-	\$265,337,269	\$0	\$0	(\$110,290,664)	\$0	155,046,605	\$9,382,332	\$0	\$0	\$0
SUB TOTAL from I3		\$265,337,269.21												

5705 5710 5715 5720



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Sheet I4 Break Out Worksheet - First 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 **\$162,559,614**

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
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	5705	5710	5715	5720
											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	\$11,051,743			11,051,743			\$ (4,006,869)		\$ 7,045,174	\$269,656			
1910	Leasehold Improvements	\$11,029			11,029			\$ (6,617)		\$ 4,411	2,206			
1915	Office Furniture and Equipment	\$807,570			807,570			\$ (337,932)		\$ 469,638	76,637			
1920	Computer Equipment - Hardware	\$3,625,351			3,625,351			\$ (1,741,531)		\$ 1,883,820	635,205			
1925	Computer Software	\$5,092,484			5,092,484			\$ (1,828,269)		\$ 3,264,215	864,262			
1930	Transportation Equipment	\$7,518,772			7,518,772			\$ (5,861,192)		\$ 1,657,580	418,520			
1935	Stores Equipment	\$310,047			310,047			\$ (90,866)		\$ 219,180	31,087			
1940	Tools, Shop and Garage Equipment	\$520,698			520,698			\$ (125,869)		\$ 394,829	50,099			
1945	Measurement and Testing Equipment	\$300,845			300,845			\$ (133,834)		\$ 167,011	29,718			
1950	Power Operated Equipment	\$667,276			667,276			\$ (553,145)		\$ 114,131	39,250			
1955	Communication Equipment	\$0			-					\$ -				
1960	Miscellaneous Equipment	\$439,737			439,737			\$ (369,619)		\$ 70,118	43,228			
1970	Load Management Controls - Customer Premises	\$0			-					\$ -				
1975	Load Management Controls - Utility Premises	\$0			-					\$ -				
1980	System Supervisory Equipment	\$4,364,641			4,364,641			\$ (2,311,351)		\$ 2,053,290	291,265			
1990	Other Tangible Property	\$0			-					\$ -				
2005	Property Under Capital Leases	\$0			-					\$ -				
2010	Electric Plant Purchased or Sold	\$0			-					\$ -				

Total	\$34,710,192	\$0	\$34,710,192	\$0	\$0	(\$17,366,793)	\$0	\$17,343,399	\$2,753,163	\$0	\$0	\$0
SUB TOTAL from I3	\$34,710,192											
I3 Directly Allocated	(\$9,830,390)											
Grand Total	\$290,217,072	\$0	\$300,047,462	\$0	\$0	(\$127,657,458)	\$0	\$172,390,004	\$12,135,496	\$0	\$0	\$0

To be Prorated

1995	Contributed Capital - 1995	\$0
2105	Accumulated Depreciation - 2105	(\$127,657,458)
2120	Accumulated Depreciation - 2120	\$0
Total		(\$127,657,458)
Net Assets	\$162,559,614	Net Fixed Assets Match EDR

Amortization Expenses

5705	Amortization Expense - Property, Plant, and Equipment	\$12,135,496
5710	Amortization of Limited Term Electric Plant	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0
Total Amortization Expense		\$12,135,496



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Sheet 15 Miscellaneous Data Worksheet - First Run

kMs of Roads in Service Area Where Distribution Lines Exist 2285.935

Deemed Equity Component of Rate Base (%) 45%

1	2	3	6	7	8	9	11	12
Residential	GS less than 50	GS > 50 (blended TOU and Non-TOU)	Large User	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen

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)

11.73	32	236.78	13401.87	0.28	0.49	0.42	0	3001.39
0.27	0.27	0.27	0.27					



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Sheet I6 Customer Data Worksheet - First Run

Total kWhs	3,410,130,472
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Total kWhs	4,302,609
------------	-----------

Total Approved Distribution Revenue (\$)	\$51,354,867
--	--------------

		1	2	3	6	7	8	9	11	12
ID	Total	Residential	GS less than 50	GS > 50 (blended TOU and Non-TOU)	Large User	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen
Billing Data										
kWh from approved EDR model, Sheet 7-1, Col M	CEN	3,410,130,472	1,136,096,743	441,827,933	1,571,249,838	216,962,692	22,933,768	943,772	10,190,081	9,925,644
kW from approved EDR model, Sheet 7-1, Col S	CDEM	4,302,609		3,801,956	413,008	61,898	2,490			23,256
kW, included in CDEM, from customers with line transformer allowance from approved EDR model, Sheet 6-3, Col P		1,882,761		1,445,533	420,543					16,685
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	3,409,186,700	1,136,096,743	441,827,933	1,571,249,838	216,962,692	22,933,768		10,190,081	9,925,644
kWh - 30 year weather normalized amount		3,863,777								3,863,777
Approved Distribution Rev from approved EDR, Sheet 7-1, Col AK + Sheet 7-3 Col H	CREV	\$51,354,867	\$32,141,159	\$8,270,897	\$9,314,837	\$1,079,822	\$194,739	\$8,335	\$94,370	\$250,708
Bad Debt 3 Year Historical Average from Approved EDR Model	BDHA	\$989,312	\$789,822	\$143,239	\$56,251	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$942,696	\$566,322	\$152,290	\$214,944	\$0	\$3,754	\$223	\$5,163	\$0
Weighting Factor - Services			1.0	2.0	0.0	0.0	1.0	1.0	1.0	0.0
Weighting Factor - Billings			1.0	2.0	7.0	15.0	1.0	0.1	1.0	0.0
Number of Bills	CNB	2,013,954	1,813,611	172,043	22,268	36	12	4,011	1,937	-
Number of Connections (Unmetered)	CCON	16,270					14,037	752	1,481	
Total Number of Customer from Approved EDR, Sheet 7-1, Col H excluding connections	CCA	137,240	123,095	10,351	1,553	3	1	752	1,481	-

Bulk Customer Base	CCB	-	-	-	-	-	-	-	-	-	-
Primary Customer Base	CCP	137,240	123,095	10,351	1,553	3	1	752	1,481	-	4
Line Transformer Customer Base	CCLT	137,078	123,095	10,349	1,398	-	1	752	1,481	-	2
Secondary Customer Base	CCS	128,489	123,095	3,158	-	-	1	752	1,481	-	2
Weighted - Services	CWCS	145,711	123,095	6,316	-	-	14,037	752	1,481	-	30
Weighted Meter -Capital	CWMC	10,165,500	6,133,200	1,313,100	2,659,200	30,000	-	-	-	-	30,000
Weighted Meter Reading	CWMR	2,364,018	1,893,735	414,183	55,890	105	-	-	-	-	105
Weighted Bills	CWNB	2,317,003	1,813,611	344,086	155,876	540	12	401	1,937	-	540
Data Mismatch Analysis											
Revenue with 30 year weather normalized kWh		97,594	-	-	-	-	-	-	-	-	97,594

Weather Normalized Data from Hydro

	Total	Residential	GS less than 50	GS > 50 (blended TOU and Non-TOU)	Large User	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen
kWh - 30 year weather normalized amount	3,400,431,247	1,137,053,818	435,422,164	1,549,471,922	222,125,960	22,971,877	911,744	9,199,531	19,247,790	4,026,442
2006 EDR Distribution Loss Factor		1.0421	1.0421	1.0421	1.0317	1.0421	1.0421	1.0421	1.0421	1.0421

Bad Debt Data from EDR 2006

Sheet ADJ5 rows 26 - 32, column E	1,213,651	968,925	175,720	69,006	-	-	-	-	-	-
Sheet ADJ5 rows 26 - 32, column F	1,163,189	928,638	168,414	66,137	-	-	-	-	-	-
Sheet ADJ5 rows 26 - 32, column G	591,096	471,904	85,583	33,609	-	-	-	-	-	-
Three-year average	989,312	789,822	143,239	56,251	-	-	-	-	-	-



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Sheet I7.1 Meter Capital Worksheet - First Run

	Residential			GS less than 50			GS > 50 (blended TOU and Non-TOU)			Large User			Street Light		
	1 Number of Meters	2 Weighted Metering Costs	3 Weighted Average Costs	1 Number of Meters	2 Weighted Metering Costs	3 Weighted Average Costs	1 Number of Meters	2 Weighted Metering Costs	3 Weighted Average Costs	1 Number of Meters	2 Weighted Metering Costs	3 Weighted Average Costs	1 Number of Meters	2 Weighted Metering Costs	3 Weighted Average Costs
Allocation Percentage Weighted Factor			60.33%			13%			26%			0%			0%
Cost Relative to Residential Average Cost			1.00			2.26			35.78			199.40			-
Total	122295	6133200	50.15086471	11574	1313100	113.4525661	1482	2659200	1794.331984	3	30000	10000	0	0	-

Meter Types

Cost per Meter (Installed)

Meter Type	Count	Weighted Metering Costs	Weighted Average Costs	Count	Weighted Metering Costs	Weighted Average Costs	Count	Weighted Metering Costs	Weighted Average Costs	Count	Weighted Metering Costs	Weighted Average Costs	Count	Weighted Metering Costs	Weighted Average Costs
Single Phase 200 Amp - Urban	50	122,254	6112700	9,942	497100			0			0			0	
Single Phase 200 Amp - Rural	150	0			0			0			0			0	
Central Meter	250	0			0			0			0			0	
Network Meter (Costs to be updated)	225	0			0			0			0			0	
Three-phase - No demand	210	0			0			0			0			0	
Smart Meters	300	0			0			0			0			0	
Demand without IT (usually three-phase)	500	41	20500	1632	816000		313	156500			0		0	0	
Demand with IT	2,100	0			0		930	1953000			0		0	0	
Demand with IT and Interval Capability - Secondary	2,300	0			0		239	549700			0		0	0	
Demand with IT and Interval Capability - Primary	10,000	0			0			0		3	30000		0	0	
Demand with IT and Interval Capability -Special (WMP)	40,000	0			0			0			0		0	0	
LDC Specific 1		0			0			0			0		0	0	
LDC Specific 2		0			0			0			0		0	0	
LDC Specific 3		0			0			0			0		0	0	



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Sheet 17.2 Meter Reading Worksheet - First Run

Weighting Factors based on
 Contractor Pricing

Description	1			2			3			6			Units
	Residential			GS less than 50			GS > 50 (blended TOU and Non-TOU)			Large User			
	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	80.11%			17.52%			2.36%			0.00%			
Weighted Factor	1.00			2.39			2.39			2.39			
Cost Relative to Residential Average Cost	1.00			2.39			2.39			2.39			
Total	1,509,516	1,893,735	1.25	138,061	414,183	3.00	18,630	55,890	3.00	35	105	3.00	-
Factor													
Residential - Urban - Outside	1.00	1,125,297	1,125,297		0			0			0		
Residential - Urban - Outside with other services	1.00		0		0			0			0		
Residential - Urban - Inside	2.00	384,219	768,438		0			0			0		
Residential - Urban - Inside with other services	1.00		0		0			0			0		
Residential - Rural - Outside	3.00		0		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		0			0			0		
GS - Walking - with other services	3.00		0	138,061	414,183		18,630	55,890		35	105		
GS - Vehicle with other services --- TOU Read	3.00		0		0			0			0		
GS - Vehicle with other services	3.00		0		0			0			0		
LDC Specific 3			0		0			0			0		
LDC Specific 4	0.00		0		0			0			0		
Interval	49.00		0		0			0			0		
LDC Specific 5			0		0			0			0		
LDC Specific 6			0		0			0			0		

	A	B	C	D	E	F	I	J	K	L	N	O
	Customer Classes		Total	Residential	GS less than 50	GS > 50 (blended TOU and Non-TOU)	Large User	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen
31	Customer Classes											
32												
33												
34												
35	CO-INCIDENT PEAK											
36												
37	1 CP											
38	Transformation CP	TCP1	659,816	267,158	100,030	255,036	31,561	53	3	986	4,126	863
39	Bulk Delivery CP	BCP1	659,816	267,158	100,030	255,036	31,561	53	3	986	4,126	863
40	Total Sytem CP	DCP1	659,816	267,158	100,030	255,036	31,561	53	3	986	4,126	863
41												
42	4 CP											
43	Transformation CP	TCP4	2,396,580	1,016,348	342,017	902,066	109,746	5,474	179	4,281	13,621	2,849
44	Bulk Delivery CP	BCP4	2,396,580	1,016,348	342,017	902,066	109,746	5,474	179	4,281	13,621	2,849
45	Total Sytem CP	DCP4	2,396,580	1,016,348	342,017	902,066	109,746	5,474	179	4,281	13,621	2,849
46												
47	12 CP											
48	Transformation CP	TCP12	6,235,519	2,418,365	847,194	2,549,904	339,569	40,879	1,526	12,703	20,989	4,391
49	Bulk Delivery CP	BCP12	6,235,519	2,418,365	847,194	2,549,904	339,569	40,879	1,526	12,703	20,989	4,391
50	Total Sytem CP	DCP12	6,235,519	2,418,365	847,194	2,549,904	339,569	40,879	1,526	12,703	20,989	4,391
51												
52	NON CO_INCIDENT PEAK											
53												
54	1 NCP											
55	Classification NCP from Load Data Provider	DNCP1	727,895	298,608	107,624	265,971	37,688	5,387	296	1,253	9,153	1,915
56	Primary NCP	PNCP1	727,895	298,608	107,624	265,971	37,688	5,387	296	1,253	9,153	1,915
57	Line Transformer NCP	LTNCP1	653,530	298,608	107,603	239,425	-	5,387	296	1,253	957	957
58	Secondary NCP	SNCP1	339,337	298,608	32,835	-	-	5,387	296	1,253	957	957
59												
60	4 NCP											
61	Classification NCP from Load Data Provider	DNCP4	2,689,498	1,049,159	384,063	1,036,126	149,764	21,510	1,083	4,707	35,632	7,454
62	Primary NCP	PNCP4	2,689,498	1,049,159	384,063	1,036,126	149,764	21,510	1,083	4,707	35,632	7,454
63	Line Transformer NCP	LTNCP4	2,396,889	1,049,159	383,989	932,714	-	21,510	1,083	4,707	3,727	3,727
64	Secondary NCP	SNCP4	1,197,360	1,049,159	117,174	-	-	21,510	1,083	4,707	3,727	3,727
65												
66	12 NCP											
67	Classification NCP from Load Data Provider	DNCP12	7,002,029	2,612,493	950,237	2,840,158	410,046	64,223	2,640	13,268	90,114	18,851
68	Primary NCP	PNCP12	7,002,029	2,612,493	950,237	2,840,158	410,046	64,223	2,640	13,268	90,114	18,851
69	Line Transformer NCP	LTNCP12	6,208,793	2,612,493	950,053	2,556,691	-	64,223	2,640	13,268	9,425	9,425
70	Secondary NCP	SNCP12	2,991,958	2,612,493	289,909	-	-	64,223	2,640	13,268	9,425	9,425



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Sheet O1 Revenue to Cost Summary Worksheet - First Run

Class Revenue, Cost Analysis, and Return on Rate Base

		1	2	3	6	7	8	9	11	12	
		Residential	GS less than 50	GS > 50 (blended TOU and Non-TOU)	Large User	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen	
Rate Base Assets	Total										
crev	Distribution Revenue (sale)	\$51,354,867	\$32,141,159	\$8,270,897	\$9,314,837	\$1,079,822	\$194,739	\$8,335	\$94,370	\$0	\$250,708
mi	Miscellaneous Revenue (mi)	\$4,090,796	\$2,755,046	\$591,125	\$654,265	\$31,925	\$35,017	\$2,237	\$11,160	\$7,270	\$2,750
	Total Revenue	\$55,445,663	\$34,896,205	\$8,862,023	\$9,969,102	\$1,111,748	\$229,755	\$10,572	\$105,530	\$7,270	\$253,459
	Expenses										
di	Distribution Costs (di)	\$11,116,906	\$6,042,048	\$1,374,530	\$2,930,678	\$308,778	\$310,099	\$16,588	\$42,062	\$70,717	\$21,407
cu	Customer Related Costs (cu)	\$4,633,959	\$3,521,701	\$701,050	\$403,439	\$2,779	\$11	\$377	\$1,822	\$0	\$2,779
ad	General and Administration (ad)	\$6,923,060	\$4,170,597	\$907,463	\$1,492,899	\$141,214	\$140,459	\$7,666	\$19,758	\$32,114	\$10,889
dep	Depreciation and Amortization (dep)	\$12,135,496	\$6,652,954	\$1,493,445	\$3,166,772	\$331,279	\$328,220	\$17,571	\$43,827	\$76,865	\$24,563
INPUT	PILs (INPUT)	\$6,174,240	\$3,378,690	\$759,464	\$1,614,706	\$170,067	\$168,163	\$9,001	\$22,472	\$39,294	\$12,383
INT	Interest	\$6,836,408	\$3,741,044	\$840,914	\$1,787,878	\$188,307	\$186,198	\$9,966	\$24,882	\$43,508	\$13,711
	Total Expenses	\$47,820,070	\$27,507,034	\$6,076,866	\$11,396,374	\$1,142,424	\$1,133,150	\$61,169	\$154,823	\$262,498	\$85,732
	Direct Allocation	(\$764,545)	(\$129,973)	(\$122,327)	(\$512,245)	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$8,390,138	\$4,591,282	\$1,032,031	\$2,194,214	\$231,104	\$228,515	\$12,231	\$30,537	\$53,396	\$16,827
	Revenue Requirement (includes NI)	\$55,445,662	\$31,968,343	\$6,986,570	\$13,078,343	\$1,373,528	\$1,361,665	\$73,400	\$185,360	\$315,894	\$102,560
	Revenue Requirement Input equals Output										
	Rate Base Calculation										
	Net Assets										
dp	Distribution Plant - Gross	\$265,337,269	\$144,262,779	\$32,745,691	\$70,040,238	\$7,638,569	\$7,019,073	\$375,669	\$944,991	\$1,766,214	\$544,046
gp	General Plant - Gross	\$34,710,192	\$18,994,239	\$4,269,536	\$9,077,515	\$956,081	\$945,373	\$50,600	\$126,333	\$220,901	\$69,614
accum dep	Accumulated Depreciation	(\$127,657,458)	(\$68,921,129)	(\$15,810,349)	(\$34,033,794)	(\$3,846,223)	(\$3,269,200)	(\$174,962)	(\$443,886)	(\$889,998)	(\$267,917)
co	Capital Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Net Plant	\$172,390,004	\$94,335,890	\$21,204,878	\$45,083,959	\$4,748,426	\$4,695,246	\$251,306	\$627,438	\$1,097,117	\$345,743
	Directly Allocated Net Fixed Assets	(\$9,830,390)	(\$1,671,166)	(\$1,572,862)	(\$6,586,361)	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$226,477,918	\$75,469,696	\$29,350,159	\$104,376,452	\$14,412,600	\$1,523,466	\$9,278	\$676,916	\$0	\$659,350
	OM&A Expenses	\$22,673,925	\$13,734,345	\$2,983,043	\$4,827,017	\$452,771	\$450,570	\$24,631	\$63,642	\$102,831	\$35,075
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$249,151,843	\$89,204,041	\$32,333,201	\$109,203,469	\$14,865,371	\$1,974,035	\$33,910	\$740,559	\$102,831	\$694,425
	Working Capital	\$37,372,776	\$13,380,606	\$4,849,980	\$16,380,520	\$2,229,806	\$296,105	\$5,086	\$111,084	\$15,425	\$104,164
	Total Rate Base	\$199,932,390	\$106,045,329	\$24,481,996	\$54,878,118	\$6,978,232	\$4,991,351	\$256,393	\$738,522	\$1,112,542	\$449,907
	Rate Base Input equals Output										
	Equity Component of Rate Base	\$89,969,576	\$47,720,398	\$11,016,898	\$24,695,153	\$3,140,204	\$2,246,108	\$115,377	\$332,335	\$500,644	\$202,458
	Net Income on Allocated Assets	\$8,390,138	\$7,519,143	\$2,907,484	(\$915,027)	(\$30,677)	(\$903,394)	(\$50,597)	(\$49,293)	(\$255,227)	\$167,726
	Net Income on Direct Allocation Assets	(\$299,738)	(\$50,956)	(\$47,958)	(\$200,825)	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income	\$8,090,400	\$7,468,188	\$2,859,526	(\$1,115,852)	(\$30,677)	(\$903,394)	(\$50,597)	(\$49,293)	(\$255,227)	\$167,726
	RATIOS ANALYSIS										
	REVENUE TO EXPENSES %	100.00%	109.16%	126.84%	76.23%	80.94%	16.87%	14.40%	56.93%	2.30%	247.13%
	EXISTING REVENUE MINUS ALLOCATED COSTS	\$1	\$2,927,861	\$1,875,453	(\$3,109,241)	(\$261,780)	(\$1,131,909)	(\$62,828)	(\$79,831)	(\$308,624)	\$150,899
	RETURN ON EQUITY COMPONENT OF RATE BASE	8.99%	15.65%	25.96%	-4.52%	-0.98%	-40.22%	-43.85%	-14.83%	-50.98%	82.84%

Item	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Revenue	1,000,000	950,000	900,000	850,000	800,000	750,000	700,000	650,000	600,000	550,000
Operating Expenses	(400,000)	(380,000)	(360,000)	(340,000)	(320,000)	(300,000)	(280,000)	(260,000)	(240,000)	(220,000)
Operating Income	600,000	570,000	540,000	510,000	480,000	450,000	420,000	390,000	360,000	330,000
Income Tax Expense	(100,000)	(90,000)	(80,000)	(70,000)	(60,000)	(50,000)	(40,000)	(30,000)	(20,000)	(10,000)
Net Income	500,000	480,000	460,000	440,000	420,000	400,000	380,000	360,000	340,000	320,000

Summary

Item	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Revenue	1,000,000	950,000	900,000	850,000	800,000	750,000	700,000	650,000	600,000	550,000
Operating Expenses	(400,000)	(380,000)	(360,000)	(340,000)	(320,000)	(300,000)	(280,000)	(260,000)	(240,000)	(220,000)
Operating Income	600,000	570,000	540,000	510,000	480,000	450,000	420,000	390,000	360,000	330,000
Income Tax Expense	(100,000)	(90,000)	(80,000)	(70,000)	(60,000)	(50,000)	(40,000)	(30,000)	(20,000)	(10,000)
Net Income	500,000	480,000	460,000	440,000	420,000	400,000	380,000	360,000	340,000	320,000



2006 Cost Allocation Information Filing

London Hydro Inc
 EB-2005-0389 EB-2007-0002
 Wednesday, February 28, 2007

Sheet O2.1 Line Transformer Worksheet - First Run

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

Description	Total	1 Residential	2 GS less than 50	3 GS > 50 (blended TOU and Non- TOU)	4 GS> 50-TOU	5 GS >50- Intermediate	6 Large User	7 Street Light	8 Sentinel Light	9 Unmetered Load
Depreciation on Acct 1850 Line Transformers	\$1,161,529	\$459,082	\$197,934	\$501,246	\$0	\$0	\$0	\$0	\$0	\$1,259
Depreciation on General Plant Assigned to Line Transformers	\$343,670	\$135,832	\$58,564	\$148,308	\$0	\$0	\$0	\$0	\$0	\$373
Acct 5035 - Overhead Distribution Transformers- Operation	\$59,556	\$23,539	\$10,149	\$25,701	\$0	\$0	\$0	\$0	\$0	\$65
Acct 5055 - Underground Distribution Transformers - Operation	\$297,809	\$117,706	\$50,749	\$128,517	\$0	\$0	\$0	\$0	\$0	\$323
Acct 5160 - Maintenance of Line Transformers	\$829,706	\$327,933	\$141,389	\$358,051	\$0	\$0	\$0	\$0	\$0	\$900
Allocation of General Expenses	\$531,381	\$210,023	\$90,552	\$229,313	\$0	\$0	\$0	\$0	\$0	\$576
Admin and General Assigned to Line Transformers	\$523,921	\$204,601	\$88,442	\$229,376	\$0	\$0	\$0	\$0	\$0	\$579
PILs on Line Transformers	\$770,714	\$304,617	\$131,336	\$332,594	\$0	\$0	\$0	\$0	\$0	\$836
Debt Return on Line Transformers	\$853,371	\$337,286	\$145,422	\$368,264	\$0	\$0	\$0	\$0	\$0	\$925
Equity Return on Line Transformers	\$1,047,319	\$413,942	\$178,472	\$451,960	\$0	\$0	\$0	\$0	\$0	\$1,135
Total	Error - Please Rev	\$2,534,561	\$1,093,009	\$2,773,329	\$0	\$0	\$0	\$0	\$0	\$6,971
Line Transformer NCP	2,156,176	852,207	367,431	930,477	0	0	0	0	0	2,338
PLCC Amount	240,713	196,952	16,558	2,237	0	0	0	21,510	1,083	2,370
Adjustment to Customer Related Cost for PLCC	\$648,757	\$585,758	\$49,257	\$6,667	\$0	\$0	\$0	\$0	\$0	\$7,066
General Plant - Gross Assets	\$34,710,192	\$18,994,239	\$4,269,536	\$9,077,515	\$0	\$0	\$956,081	\$945,373	\$50,600	\$126,333
General Plant - Accumulated Depreciation	(\$17,366,793)	(\$9,503,520)	(\$2,136,207)	(\$4,541,817)	\$0	\$0	(\$478,363)	(\$473,005)	(\$25,317)	(\$63,209)
General Plant - Net Fixed Assets	\$17,343,399	\$9,490,718	\$2,133,329	\$4,535,699	\$0	\$0	\$477,718	\$472,368	\$25,283	\$63,124
General Plant - Depreciation	\$2,753,163	\$1,506,596	\$338,654	\$720,016	\$0	\$0	\$75,835	\$74,986	\$4,013	\$10,021
Total Net Fixed Assets Excluding General Plant	\$155,046,605	\$84,845,171	\$19,071,549	\$40,548,261	\$0	\$0	\$4,270,708	\$4,222,878	\$226,023	\$564,314
Total Administration and General Expense	\$6,923,060	\$4,170,597	\$907,463	\$1,492,899	\$0	\$0	\$141,214	\$140,459	\$7,666	\$19,758
Total O&M	\$15,750,865	\$9,563,749	\$2,075,580	\$3,334,118	\$0	\$0	\$311,557	\$310,110	\$16,965	\$43,884
Line Transformer Rate Base										
Acct 1850 - Line Transformers - Gross Assets	\$28,906,348	\$11,424,943	\$4,925,888	\$12,474,257	\$0	\$0	\$0	\$0	\$0	\$31,339
Line Transformers - Accumulated Depreciation	(\$9,552,292)	(\$3,775,447)	(\$1,627,792)	(\$4,122,200)	\$0	\$0	\$0	\$0	\$0	(\$10,356)
Line Transformers - Net Fixed Assets	\$19,354,056	\$7,649,496	\$3,298,096	\$8,352,057	\$0	\$0	\$0	\$0	\$0	\$20,983
General Plant Assigned to Line Transformers - NFA	\$2,164,930	\$855,667	\$368,923	\$934,255	\$0	\$0	\$0	\$0	\$0	\$2,347
Line Transformer Net Fixed Assets Including General Plant	\$21,518,986	\$8,505,163	\$3,667,019	\$9,286,312	\$0	\$0	\$0	\$0	\$0	\$23,330
General Expenses										
Acct 5005 - Operation Supervision and Engineering	\$590,547	\$247,773	\$88,272	\$220,464	\$0	\$0	\$25,558	\$0	\$0	\$680
Acct 5010 - Load Dispatching	\$722,846	\$303,282	\$108,047	\$269,854	\$0	\$0	\$31,284	\$0	\$0	\$832
Acct 5085 - Miscellaneous Distribution Expense	\$1,205,271	\$505,691	\$180,158	\$449,954	\$0	\$0	\$52,163	\$0	\$0	\$1,387
Acct 5105 - Maintenance Supervision and Engineering	\$554,899	\$232,817	\$82,943	\$207,156	\$0	\$0	\$24,016	\$0	\$0	\$639
Total	\$3,073,562	\$1,289,563	\$459,420	\$1,147,429	\$0	\$0	\$133,021	\$0	\$0	\$3,537
Acct 1850 - Line Transformers - Gross Assets	\$28,906,348	\$11,424,943	\$4,925,888	\$12,474,257	\$0	\$0	\$0	\$0	\$0	\$31,339
Acct 1815 - 1855	\$167,197,165	\$70,150,310	\$24,991,777	\$62,418,386	\$0	\$0	\$7,236,139	\$0	\$0	\$192,422



2006 Cost Allocation Information Filing

London Hydro Inc
 EB-2005-0389 EB-2007-0002
 Wednesday, February 28, 2007

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

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

Allocation by Rate Classification

Description	Total	Residential	GS less than 50	GS > 50 (blended TOU and Non-TOU)	GS> 50-TOU	GS >50- Intermediate	Large User	Street Light	Sentinel Light
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$99,910	\$34,774	\$14,996	\$42,177	\$0	\$0	\$6,111	\$0	\$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$1,244,518	\$433,153	\$186,791	\$525,371	\$0	\$0	\$76,118	\$0	\$0
Depreciation on Acct 1840-4 Primary Underground Conduit	\$273,203	\$95,088	\$41,005	\$115,332	\$0	\$0	\$16,710	\$0	\$0
Depreciation on Acct 1845-4 Primary Underground Conductors	\$2,172,473	\$756,127	\$326,069	\$917,106	\$0	\$0	\$132,875	\$0	\$0
Depreciation on General Plant Assigned to Primary C&P	\$1,089,216	\$379,101	\$163,482	\$459,811	\$0	\$0	\$66,620	\$0	\$0
Primary C&P Operations and Maintenance	\$2,265,786	\$846,767	\$339,278	\$907,586	\$0	\$0	\$131,495	\$0	\$0
Allocation of General Expenses	\$2,012,172	\$700,334	\$302,009	\$849,436	\$0	\$0	\$123,070	\$0	\$0
Admin and General Assigned to Primary C&P	\$1,002,010	\$369,262	\$148,336	\$406,385	\$0	\$0	\$59,601	\$0	\$0
PILs on Primary C&P	\$2,442,675	\$850,170	\$366,624	\$1,031,171	\$0	\$0	\$149,401	\$0	\$0
Debt Return on Primary C&P	\$2,704,644	\$941,348	\$405,943	\$1,141,761	\$0	\$0	\$165,424	\$0	\$0
Equity Return on Primary C&P	\$3,319,336	\$1,155,291	\$498,203	\$1,401,253	\$0	\$0	\$203,020	\$0	\$0
Total	\$18,625,943	\$6,561,415	\$2,792,734	\$7,797,389	\$0	\$0	\$1,130,444	\$0	\$0
Primary NCP	2,448,526	852,207	367,502	1,033,641	0	0	149,759	0	0
PLCC Amount	240,972	196,952	16,562	2,485	0	0	5	21,510	1,083
Adjustment to Customer Related Cost for PLCC	\$1,679,360	\$1,516,397	\$125,856	\$18,744	\$0	\$0	\$36	\$0	\$0
General Plant - Gross Assets	\$34,710,192	\$18,994,239	\$4,269,536	\$9,077,515	\$0	\$0	\$956,081	\$945,373	\$50,600
General Plant - Accumulated Depreciation	(\$17,366,793)	(\$9,503,520)	(\$2,136,207)	(\$4,541,817)	\$0	\$0	(\$478,363)	(\$473,005)	(\$25,317)
General Plant - Net Fixed Assets	\$17,343,399	\$9,490,718	\$2,133,329	\$4,535,699	\$0	\$0	\$477,718	\$472,368	\$25,283
General Plant - Depreciation	\$2,753,163	\$1,506,596	\$338,654	\$720,016	\$0	\$0	\$75,835	\$74,986	\$4,013
Total Net Fixed Assets Excluding General Plant	\$155,046,605	\$84,845,171	\$19,071,549	\$40,548,261	\$0	\$0	\$4,270,708	\$4,222,878	\$226,023
Total Administration and General Expense	\$6,923,060	\$4,170,597	\$907,463	\$1,492,899	\$0	\$0	\$141,214	\$140,459	\$7,666
Total O&M	\$15,750,865	\$9,563,749	\$2,075,580	\$3,334,118	\$0	\$0	\$311,557	\$310,110	\$16,965
Primary Conductors and Poles Gross Assets									
Acct 1830-4 Primary Poles, Towers & Fixtures	\$2,568,782	\$894,062	\$385,551	\$1,084,408	\$0	\$0	\$157,114	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	\$34,298,359	\$11,937,508	\$5,147,876	\$14,479,000	\$0	\$0	\$2,097,785	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$6,933,101	\$2,413,058	\$1,040,596	\$2,926,798	\$0	\$0	\$424,048	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$65,658,911	\$22,852,515	\$9,854,813	\$27,717,810	\$0	\$0	\$4,015,886	\$0	\$0
Subtotal	\$109,459,152	\$38,097,143	\$16,428,837	\$46,208,016	\$0	\$0	\$6,694,833	\$0	\$0
Primary Conductors and Poles Accumulated Depreciation									
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$248,417)	(\$86,461)	(\$37,285)	(\$104,869)	\$0	\$0	(\$15,194)	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	(\$15,269,696)	(\$5,314,601)	(\$2,291,844)	(\$6,446,079)	\$0	\$0	(\$933,938)	\$0	\$0
Acct 1840-4 Primary Underground Conduit	(\$915,249)	(\$318,552)	(\$137,371)	(\$386,371)	\$0	\$0	(\$55,979)	\$0	\$0
Acct 1845-4 Primary Underground Conductors	(\$31,685,708)	(\$11,028,177)	(\$4,755,740)	(\$13,376,074)	\$0	\$0	(\$1,937,988)	\$0	\$0

Subtotal	(\$48,119,070)	(\$16,747,792)	(\$7,222,241)	(\$20,313,393)	\$0	\$0	(\$2,943,099)	\$0	\$0
Primary Conductor & Pools - Net Fixed Assets	\$61,340,083	\$21,349,351	\$9,206,596	\$25,894,623	\$0	\$0	\$3,751,734	\$0	\$0
General Plant Assigned to Primary C&P - NFA	\$6,861,456	\$2,388,123	\$1,029,843	\$2,896,553	\$0	\$0	\$419,666	\$0	\$0
Primary C&P Net Fixed Assets Including General Plant	\$68,201,539	\$23,737,474	\$10,236,439	\$28,791,177	\$0	\$0	\$4,171,400	\$0	\$0
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	\$1,508,650	\$1,324,913	\$174,314	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	\$11,432,786	\$10,040,397	\$1,320,977	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	\$696,591	\$611,754	\$80,486	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$6,343,404	\$5,570,846	\$732,935	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$19,981,431	\$17,547,910	\$2,308,711	\$0	\$0	\$0	\$0	\$0	\$0
Operations and Maintenance									
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$13,184	\$6,405	\$1,860	\$4,120	\$0	\$0	\$597	\$0	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$133,464	\$64,836	\$18,834	\$41,703	\$0	\$0	\$6,042	\$0	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$61,343	\$24,226	\$9,020	\$23,607	\$0	\$0	\$3,420	\$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$62,883	\$24,834	\$9,246	\$24,199	\$0	\$0	\$3,506	\$0	\$0
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	\$48,110	\$23,372	\$6,789	\$15,033	\$0	\$0	\$2,178	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$430,401	\$234,228	\$59,098	\$114,467	\$0	\$0	\$16,584	\$0	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$553,740	\$266,122	\$78,329	\$175,320	\$0	\$0	\$25,401	\$0	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$421,940	\$204,977	\$59,542	\$131,841	\$0	\$0	\$19,102	\$0	\$0
Acct 5145 Maintenance of Underground Conduit	\$290,730	\$115,261	\$42,719	\$111,526	\$0	\$0	\$16,158	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$690,391	\$272,536	\$101,520	\$265,771	\$0	\$0	\$38,506	\$0	\$0
Total	\$2,706,187	\$1,236,796	\$386,956	\$907,586	\$0	\$0	\$131,495	\$0	\$0
General Expenses									
Acct 5005 - Operation Supervision and Engineering	\$590,547	\$247,773	\$88,272	\$220,464	\$0	\$0	\$25,558	\$0	\$0
Acct 5010 - Load Dispatching	\$722,846	\$303,282	\$108,047	\$269,854	\$0	\$0	\$31,284	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$1,205,271	\$505,691	\$180,158	\$449,954	\$0	\$0	\$52,163	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$554,899	\$232,817	\$82,943	\$207,156	\$0	\$0	\$24,016	\$0	\$0
Total	\$3,073,562	\$1,289,563	\$459,420	\$1,147,429	\$0	\$0	\$133,021	\$0	\$0
Primary Conductors and Poles Gross Assets	\$109,459,152	\$38,097,143	\$16,428,837	\$46,208,016	\$0	\$0	\$6,694,833	\$0	\$0
Acct 1815 - 1855	\$167,197,165	\$70,150,310	\$24,991,777	\$62,418,386	\$0	\$0	\$7,236,139	\$0	\$0

Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures	\$2,568,782	\$894,062	\$385,551	\$1,084,408	\$0	\$0	\$157,114	\$0	\$0	\$2,452	\$0
Acct 1835-4 Primary Overhead Conductors	\$34,298,359	\$11,937,508	\$5,147,876	\$14,479,000	\$0	\$0	\$2,097,785	\$0	\$0	\$32,745	\$0
Acct 1840-4 Primary Underground Conduit	\$6,933,101	\$2,413,058	\$1,040,596	\$2,926,798	\$0	\$0	\$424,048	\$0	\$0	\$6,619	\$0
Acct 1845-4 Primary Underground Conductors	\$65,658,911	\$22,852,515	\$9,854,813	\$27,717,810	\$0	\$0	\$4,015,886	\$0	\$0	\$62,684	\$0
Subtotal	\$109,459,152	\$38,097,143	\$16,428,837	\$46,208,016	\$0	\$0	\$6,694,833	\$0	\$0	\$104,500	\$0
Operations and Maintenance											
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$13,184	\$6,405	\$1,860	\$4,120	\$0	\$0	\$597	\$0	\$0	\$18	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$133,464	\$64,836	\$18,834	\$41,703	\$0	\$0	\$6,042	\$0	\$0	\$178	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$61,343	\$24,226	\$9,020	\$23,607	\$0	\$0	\$3,420	\$0	\$0	\$66	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$62,883	\$24,834	\$9,246	\$24,199	\$0	\$0	\$3,506	\$0	\$0	\$68	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$48,110	\$23,372	\$6,789	\$15,033	\$0	\$0	\$2,178	\$0	\$0	\$64	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$430,401	\$234,228	\$59,098	\$114,467	\$0	\$0	\$16,584	\$0	\$0	\$642	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$553,740	\$266,122	\$78,329	\$175,320	\$0	\$0	\$25,401	\$0	\$0	\$730	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$421,940	\$204,977	\$59,542	\$131,841	\$0	\$0	\$19,102	\$0	\$0	\$562	\$0
Acct 5145 Maintenance of Underground Conduit	\$290,730	\$115,261	\$42,719	\$111,526	\$0	\$0	\$16,158	\$0	\$0	\$316	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$690,391	\$272,536	\$101,520	\$265,771	\$0	\$0	\$38,506	\$0	\$0	\$748	\$0
Total	\$2,706,187	\$1,236,796	\$386,956	\$907,586	\$0	\$0	\$131,495	\$0	\$0	\$3,393	\$0
General Expenses											
Acct 5005 - Operation Supervision and Engineering	\$590,547	\$247,773	\$88,272	\$220,464	\$0	\$0	\$25,558	\$0	\$0	\$680	\$0
Acct 5010 - Load Dispatching	\$722,846	\$303,282	\$108,047	\$269,854	\$0	\$0	\$31,284	\$0	\$0	\$832	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$1,205,271	\$505,691	\$180,158	\$449,954	\$0	\$0	\$52,163	\$0	\$0	\$1,387	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$554,899	\$232,817	\$82,943	\$207,156	\$0	\$0	\$24,016	\$0	\$0	\$639	\$0
Total	\$3,073,562	\$1,289,563	\$459,420	\$1,147,429	\$0	\$0	\$133,021	\$0	\$0	\$3,537	\$0
Secondary Conductors and Poles Gross Assets											
Acct 1815 - 1855	\$19,981,431	\$17,547,910	\$2,308,711	\$0	\$0	\$0	\$0	\$0	\$0	\$48,134	\$0
Acct 1815 - 1855	\$167,197,165	\$70,150,310	\$24,991,777	\$62,418,386	\$0	\$0	\$7,236,139	\$0	\$0	\$192,422	\$0



2006 Cost Allocation Information Filing

London Hydro Inc
 EB-2005-0389 EB-2007-0002
 Wednesday, February 28, 2007

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

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	6	7	8	9	11	12
		Residential	GS less than 50	GS > 50 (blended TOU and Non-TOU)	Large User	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen
Depreciation on Acct 1850 Line Transformers	\$1,786,967	\$968,554	\$240,767	\$507,033	\$0	\$58,097	\$3,112	\$7,389	\$0	\$2,014
Depreciation on General Plant Assigned to Line Transformers	\$528,723	\$286,573	\$71,238	\$150,019	\$0	\$17,190	\$921	\$2,186	\$0	\$596
Acct 5035 - Overhead Distribution Transformers- Operation	\$91,624	\$49,661	\$12,345	\$25,997	\$0	\$2,979	\$160	\$379	\$0	\$103
Acct 5055 - Underground Distribution Transformers - Operation	\$458,167	\$248,331	\$61,731	\$130,000	\$0	\$14,896	\$798	\$1,894	\$0	\$516
Acct 5160 - Maintenance of Line Transformers	\$1,276,470	\$691,860	\$171,985	\$362,185	\$0	\$41,500	\$2,223	\$5,278	\$0	\$1,439
Allocation of General Expenses	\$806,937	\$434,591	\$109,439	\$231,865	\$0	\$25,485	\$1,365	\$3,270	\$0	\$921
Admin and General Assigned to Line Transformers	\$803,919	\$431,659	\$107,580	\$232,023	\$0	\$26,893	\$1,437	\$3,400	\$0	\$927
PILs on Line Transformers	\$1,185,714	\$642,669	\$159,757	\$336,434	\$0	\$38,549	\$2,065	\$4,903	\$0	\$1,337
Debt Return on Line Transformers	\$1,312,878	\$711,593	\$176,891	\$372,515	\$0	\$42,684	\$2,287	\$5,429	\$0	\$1,480
Equity Return on Line Transformers	\$1,611,259	\$873,319	\$217,093	\$457,177	\$0	\$52,385	\$2,806	\$6,662	\$0	\$1,816
Less: Transformer Ownership Allowance Credit	(\$1,129,656)	(\$612,285)	(\$152,204)	(\$320,528)	\$0	(\$36,727)	(\$1,968)	(\$4,671)	\$0	(\$1,273)
Total	\$8,733,003	\$4,726,526	\$1,176,624	\$2,484,721	\$0	\$283,929	\$15,208	\$36,119	\$0	\$9,876
Billed kW without Line Transformer Allowance		0	0	2,356,424	-7,535	61,898	2,490	0	0	6,571
Billed kWh without Line Transformer Allowance		1,136,096,743	441,827,933	1,571,249,838	216,962,692	22,933,768	943,772	10,190,081	0	9,925,644
Line Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$1.0544	\$0.0000	\$4.5871	\$6.1065	\$0.0000	\$0.0000	\$1.5029
Line Transformation Unit Cost (\$/kWh)		\$0.0042	\$0.0027	\$0.0016	\$0.0000	\$0.0124	\$0.0161	\$0.0035	\$0.0000	\$0.0010
General Plant - Gross Assets	\$34,710,192	\$18,994,239	\$4,269,536	\$9,077,515	\$956,081	\$945,373	\$50,600	\$126,333	\$220,901	\$69,614
General Plant - Accumulated Depreciation	(\$17,366,793)	(\$9,503,520)	(\$2,136,207)	(\$4,541,817)	(\$478,363)	(\$473,005)	(\$25,317)	(\$63,209)	(\$110,525)	(\$34,831)
General Plant - Net Fixed Assets	\$17,343,399	\$9,490,718	\$2,133,329	\$4,535,699	\$477,718	\$472,368	\$25,283	\$63,124	\$110,376	\$34,784
General Plant - Depreciation	\$2,753,163	\$1,506,596	\$338,654	\$720,016	\$75,835	\$74,986	\$4,013	\$10,021	\$17,522	\$5,522
Total Net Fixed Assets Excluding General Plant	\$155,046,605	\$84,845,171	\$19,071,549	\$40,548,261	\$4,270,708	\$4,222,878	\$226,023	\$564,314	\$986,741	\$310,959
Total Administration and General Expense	\$6,923,060	\$4,170,597	\$907,463	\$1,492,899	\$141,214	\$140,459	\$7,666	\$19,758	\$32,114	\$10,889
Total O&M	\$15,750,865	\$9,563,749	\$2,075,580	\$3,334,118	\$311,557	\$310,110	\$16,965	\$43,884	\$70,717	\$24,186
Line Transformer Rate Base										
Acct 1850 - Line Transformers - Gross Assets	\$44,471,305	\$24,103,903	\$5,991,850	\$12,618,253	\$0	\$1,445,831	\$77,457	\$183,884	\$0	\$50,127
Line Transformers - Accumulated Depreciation	(\$14,695,834)	(\$7,965,293)	(\$1,980,046)	(\$4,169,784)	\$0	(\$477,784)	(\$25,596)	(\$60,766)	\$0	(\$16,565)
Line Transformers - Net Fixed Assets	\$29,775,470	\$16,138,610	\$4,011,804	\$8,448,468	\$0	\$968,047	\$51,861	\$123,118	\$0	\$33,562
General Plant Assigned to Line Transformers - NFA	\$3,330,662	\$1,805,253	\$448,757	\$945,039	\$0	\$108,285	\$5,801	\$13,772	\$0	\$3,754
Line Transformer Net Fixed Assets Including General Plant	\$33,106,133	\$17,943,863	\$4,460,561	\$9,393,508	\$0	\$1,076,332	\$57,662	\$136,890	\$0	\$37,317
General Expenses										
Acct 5005 - Operation Supervision and Engineering										
Acct 5010 - Load Dispatching										
Acct 5085 - Miscellaneous Distribution Expense										
Acct 5105 - Maintenance Supervision and Engineering	\$792,713	\$428,099	\$97,663	\$209,147	\$24,018	\$22,269	\$1,193	\$2,988	\$5,714	\$1,622
Total	\$4,390,803	\$2,371,220	\$540,953	\$1,158,455	\$133,037	\$123,346	\$6,608	\$16,551	\$31,649	\$8,983
Acct 1850 - Line Transformers - Gross Assets	\$44,471,305	\$24,103,903	\$5,991,850	\$12,618,253	\$0	\$1,445,831	\$77,457	\$183,884	\$0	\$50,127
Acct 1815 - 1855	\$241,928,262	\$131,516,001	\$29,617,371	\$63,043,971	\$7,237,069	\$6,997,768	\$374,889	\$930,735	\$1,721,685	\$488,773



2006 Cost Allocation Information Filing

London Hydro Inc
 EB-2005-0389 EB-2007-0002
 Wednesday, February 28, 2007

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

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	6	7	8	9	11	12
		Residential	GS less than 50	GS > 50 (blended TOU and Non-TOU)	Large User	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$142,728	\$69,615	\$17,925	\$42,616	\$6,112	\$3,973	\$213	\$515	\$1,454	\$305
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$1,777,883	\$867,158	\$223,286	\$530,847	\$76,129	\$49,491	\$2,651	\$6,410	\$18,111	\$3,799
Depreciation on Acct 1840-4 Primary Underground Conduit	\$390,289	\$190,363	\$49,017	\$116,534	\$16,712	\$10,865	\$582	\$1,407	\$3,976	\$834
Depreciation on Acct 1845-4 Primary Underground Conductors	\$3,103,533	\$1,513,741	\$389,776	\$926,664	\$132,893	\$86,394	\$4,628	\$11,189	\$31,615	\$6,632
Depreciation on General Plant Assigned to Primary C&P	\$1,556,023	\$758,947	\$195,423	\$464,603	\$66,629	\$43,315	\$2,321	\$5,610	\$15,851	\$3,325
Primary C&P Operations and Maintenance	\$3,251,095	\$1,652,118	\$403,900	\$917,045	\$131,514	\$91,289	\$4,891	\$11,977	\$31,286	\$7,075
Allocation of General Expenses	\$2,841,132	\$1,375,126	\$358,695	\$857,938	\$123,087	\$76,726	\$4,110	\$10,025	\$29,282	\$6,142
Admin and General Assigned to Primary C&P	\$1,433,624	\$720,462	\$176,589	\$410,620	\$59,609	\$41,348	\$2,210	\$5,393	\$14,208	\$3,186
PILS on Primary C&P	\$3,489,535	\$1,702,013	\$438,255	\$1,041,918	\$149,422	\$97,139	\$5,204	\$12,581	\$35,547	\$7,457
Debt Return on Primary C&P	\$3,863,777	\$1,884,548	\$485,256	\$1,153,661	\$165,447	\$107,557	\$5,762	\$13,930	\$39,359	\$8,257
Equity Return on Primary C&P	\$4,741,908	\$2,312,855	\$595,541	\$1,415,857	\$203,048	\$132,001	\$7,072	\$17,096	\$48,304	\$10,134
Total	\$26,591,527	\$13,046,945	\$3,333,664	\$7,878,304	\$1,130,600	\$740,097	\$39,644	\$96,133	\$268,992	\$57,147
General Plant - Gross Assets	\$34,710,192	\$18,994,239	\$4,269,536	\$9,077,515	\$956,081	\$945,373	\$50,600	\$126,333	\$220,901	\$69,614
General Plant - Accumulated Depreciation	(\$17,366,793)	(\$9,503,520)	(\$2,136,207)	(\$4,541,817)	(\$478,363)	(\$473,005)	(\$25,317)	(\$63,209)	(\$110,525)	(\$34,831)
General Plant - Net Fixed Assets	\$17,343,399	\$9,490,718	\$2,133,329	\$4,535,699	\$477,718	\$472,368	\$25,283	\$63,124	\$110,376	\$34,784
General Plant - Depreciation	\$2,753,163	\$1,506,596	\$338,654	\$720,016	\$75,835	\$74,986	\$4,013	\$10,021	\$17,522	\$5,522
Total Net Fixed Assets Excluding General Plant	\$155,046,605	\$84,845,171	\$19,071,549	\$40,548,261	\$4,270,708	\$4,222,878	\$226,023	\$564,314	\$986,741	\$310,959
Total Administration and General Expense	\$6,923,060	\$4,170,597	\$907,463	\$1,492,899	\$141,214	\$140,459	\$7,666	\$19,758	\$32,114	\$10,889
Total O&M	\$15,750,865	\$9,563,749	\$2,075,580	\$3,334,118	\$311,557	\$310,110	\$16,965	\$43,884	\$70,717	\$24,186
Primary Conductors and Poles Gross Assets										
Acct 1830-4 Primary Poles, Towers & Fixtures	\$3,669,689	\$1,789,882	\$460,880	\$1,095,709	\$157,136	\$102,154	\$5,473	\$13,230	\$37,382	\$7,842
Acct 1835-4 Primary Overhead Conductors	\$48,997,655	\$23,898,492	\$6,153,669	\$14,629,903	\$2,098,077	\$1,363,957	\$73,071	\$176,651	\$499,123	\$104,711
Acct 1840-4 Primary Underground Conduit	\$9,904,429	\$4,830,862	\$1,243,908	\$2,957,302	\$424,107	\$275,712	\$14,771	\$35,708	\$100,893	\$21,166
Acct 1845-4 Primary Underground Conductors	\$93,798,444	\$45,749,973	\$11,780,250	\$28,006,691	\$4,016,444	\$2,611,086	\$139,883	\$338,172	\$955,494	\$200,452
Subtotal	\$156,370,218	\$76,269,209	\$19,638,708	\$46,689,605	\$6,695,764	\$4,352,909	\$233,197	\$563,762	\$1,592,893	\$334,171
Primary Conductors and Poles Accumulated Depreciation										
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$354,881)	(\$173,093)	(\$44,570)	(\$105,962)	(\$15,196)	(\$9,879)	(\$529)	(\$1,279)	(\$3,615)	(\$758)
Acct 1835-4 Primary Overhead Conductors	(\$21,813,851)	(\$10,639,655)	(\$2,739,626)	(\$6,513,261)	(\$934,068)	(\$607,236)	(\$32,531)	(\$78,646)	(\$222,211)	(\$46,617)
Acct 1840-4 Primary Underground Conduit	(\$1,307,499)	(\$637,730)	(\$164,210)	(\$390,398)	(\$55,987)	(\$36,397)	(\$1,950)	(\$4,714)	(\$13,319)	(\$2,794)
Acct 1845-4 Primary Underground Conductors	(\$45,265,297)	(\$22,078,043)	(\$5,684,918)	(\$13,515,482)	(\$1,938,257)	(\$1,260,059)	(\$67,505)	(\$163,195)	(\$461,103)	(\$96,734)
Subtotal	(\$68,741,528)	(\$33,528,520)	(\$8,633,324)	(\$20,525,103)	(\$2,943,508)	(\$1,913,572)	(\$102,515)	(\$247,834)	(\$700,248)	(\$146,904)
Primary Conductor & Pools - Net Fixed Assets	\$87,628,689	\$42,740,689	\$11,005,383	\$26,164,502	\$3,752,255	\$2,439,337	\$130,682	\$315,928	\$892,645	\$187,267
General Plant Assigned to Primary C&P - NFA	\$9,802,081	\$4,780,942	\$1,231,054	\$2,926,742	\$419,725	\$272,862	\$14,618	\$35,339	\$99,851	\$20,948
Primary C&P Net Fixed Assets Including General Plant	\$97,430,770	\$47,521,631	\$12,236,438	\$29,091,244	\$4,171,980	\$2,712,200	\$145,300	\$351,268	\$992,496	\$208,215
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	\$2,155,214	\$1,883,333	\$188,640	\$0	\$0	\$63,679	\$3,411	\$10,353	\$0	\$5,798
Acct 1835-5 Secondary Overhead Conductors	\$16,332,552	\$14,272,193	\$1,429,543	\$0	\$0	\$482,568	\$25,852	\$78,455	\$0	\$43,940
Acct 1840-5 Secondary Underground Conduit	\$995,130	\$869,594	\$87,101	\$0	\$0	\$29,402	\$1,575	\$4,780	\$0	\$2,677

Acct 1845-5 Secondary Underground Conductors	\$9,062,006	\$7,918,829	\$793,172	\$0	\$0	\$267,750	\$14,344	\$43,530	\$0	\$24,380
Subtotal	\$28,544,901	\$24,943,949	\$2,498,457	\$0	\$0	\$843,399	\$45,183	\$137,118	\$0	\$76,796
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	\$3,865,981	\$2,192,445	\$455,285	\$917,045	\$131,514	\$108,976	\$5,838	\$14,890	\$31,286	\$8,701
General Expenses										
Acct 5005 - Operation Supervision and Engineering										
Acct 5010 - Load Dispatching										
Acct 5085 - Miscellaneous Distribution Expense										
Acct 5105 - Maintenance Supervision and Engineering										
Total	\$4,390,803	\$2,371,220	\$540,953	\$1,158,455	\$133,037	\$123,346	\$6,608	\$16,551	\$31,649	\$8,983
Primary Conductors and Poles Gross Assets	\$156,370,218	\$76,269,209	\$19,638,708	\$46,689,605	\$6,695,764	\$4,352,909	\$233,197	\$563,762	\$1,592,893	\$334,171
Acct 1815 - 1855	\$241,928,262	\$131,516,001	\$29,617,371	\$63,043,971	\$7,237,069	\$6,997,768	\$374,889	\$930,735	\$1,721,685	\$488,773

Grouping of Operation and Maintenance	Total	Residential	GS less than 50	GS > 50 (blended)						
				TOU and Non-TOU)	Large User	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen
1830	\$ 614,859	\$ 387,733	\$ 68,561	\$ 115,660	\$ 16,587	\$ 17,505	\$ 938	\$ 2,489	\$ 3,946	\$ 1,440
1835	\$ 791,058	\$ 462,194	\$ 91,822	\$ 177,148	\$ 25,405	\$ 22,359	\$ 1,198	\$ 3,089	\$ 6,044	\$ 1,800
1840	\$ 415,329	\$ 217,216	\$ 50,718	\$ 112,688	\$ 16,161	\$ 11,626	\$ 623	\$ 1,543	\$ 3,845	\$ 909
1845	\$ 986,273	\$ 514,601	\$ 120,560	\$ 268,541	\$ 38,512	\$ 27,604	\$ 1,479	\$ 3,660	\$ 9,162	\$ 2,156
1830 & 1835	\$ 880,997	\$ 518,084	\$ 101,932	\$ 194,704	\$ 27,923	\$ 24,916	\$ 1,335	\$ 3,451	\$ 6,643	\$ 2,009
1840 & 1845	\$ 177,466	\$ 92,616	\$ 21,691	\$ 48,304	\$ 6,927	\$ 4,967	\$ 266	\$ 659	\$ 1,648	\$ 388
Total	\$ 3,865,981	\$ 2,192,445	\$ 455,285	\$ 917,045	\$ 131,514	\$ 108,976	\$ 5,838	\$ 14,890	\$ 31,286	\$ 8,701



2006 Cost Allocation Information Filing

London Hydro Inc
 EB-2005-0389 EB-2007-0002
 Wednesday, February 28, 2007

Sheet O3.4 Secondary Cost Pool Worksheet - First Run

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	6	7	8	9	11	12
		Residential	GS less than 50	GS > 50 (blended TOU and Non-TOU)	Large User	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$83,825	\$73,250	\$7,337	\$0	\$0	\$2,477	\$133	\$403	\$0	\$226
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$592,628	\$517,867	\$51,871	\$0	\$0	\$17,510	\$938	\$2,847	\$0	\$1,594
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$39,214	\$34,267	\$3,432	\$0	\$0	\$1,159	\$62	\$188	\$0	\$105
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$299,837	\$262,012	\$26,244	\$0	\$0	\$8,859	\$475	\$1,440	\$0	\$187
Depreciation on General Plant Assigned to Secondary C&P	\$292,351	\$255,471	\$25,589	\$0	\$0	\$8,638	\$463	\$1,404	\$0	\$787
Secondary C&P Operations and Maintenance	\$614,886	\$540,327	\$51,385	\$0	\$0	\$17,688	\$948	\$2,913	\$0	\$1,626
Allocation of General Expenses	\$514,883	\$449,737	\$45,634	\$0	\$0	\$14,866	\$796	\$2,438	\$0	\$1,411
Admin and General Assigned to Primary C&P	\$268,577	\$235,628	\$22,466	\$0	\$0	\$8,011	\$428	\$1,312	\$0	\$732
PILs on Secondary C&P	\$655,626	\$572,918	\$57,385	\$0	\$0	\$19,371	\$1,038	\$3,149	\$0	\$1,764
Debt Return on Secondary C&P	\$725,939	\$634,362	\$63,539	\$0	\$0	\$21,449	\$1,149	\$3,487	\$0	\$1,953
Equity Return on Secondary C&P	\$890,926	\$778,535	\$77,980	\$0	\$0	\$26,324	\$1,410	\$4,280	\$0	\$2,397
Total	\$4,978,690	\$4,354,374	\$432,862	\$0	\$0	\$146,351	\$7,839	\$23,862	\$0	\$13,402
General Plant - Gross Assets	\$34,710,192	\$18,994,239	\$4,269,536	\$9,077,515	\$956,081	\$945,373	\$50,600	\$126,333	\$220,901	\$69,614
General Plant - Accumulated Depreciation	(\$17,366,793)	(\$9,503,520)	(\$2,136,207)	(\$4,541,817)	(\$478,363)	(\$473,005)	(\$25,317)	(\$63,209)	(\$110,525)	(\$34,831)
General Plant - Net Fixed Assets	\$17,343,399	\$9,490,718	\$2,133,329	\$4,535,699	\$477,718	\$472,368	\$25,283	\$63,124	\$110,376	\$34,784
General Plant - Depreciation	\$2,753,163	\$1,506,596	\$338,654	\$720,016	\$75,835	\$74,986	\$4,013	\$10,021	\$17,522	\$5,522
Total Net Fixed Assets Excluding General Plant	\$155,046,605	\$84,845,171	\$19,071,549	\$40,548,261	\$4,270,708	\$4,222,878	\$226,023	\$564,314	\$986,741	\$310,959
Total Administration and General Expense	\$6,923,060	\$4,170,597	\$907,463	\$1,492,899	\$141,214	\$140,459	\$7,666	\$19,758	\$32,114	\$10,889
Total O&M	\$15,750,865	\$9,563,749	\$2,075,580	\$3,334,118	\$311,557	\$310,110	\$16,965	\$43,884	\$70,717	\$24,186
Secondary Conductors and Poles Gross Plant										
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$2,155,214	\$1,883,333	\$188,640	\$0	\$0	\$63,679	\$3,411	\$10,353	\$0	\$5,798
Acct 1835-5 Secondary Overhead Conductors	\$16,332,552	\$14,272,193	\$1,429,543	\$0	\$0	\$482,568	\$25,852	\$78,455	\$0	\$43,940
Acct 1840-5 Secondary Underground Conduit	\$995,130	\$869,594	\$87,101	\$0	\$0	\$29,402	\$1,575	\$4,780	\$0	\$2,677
Acct 1845-5 Secondary Underground Conductors	\$9,062,006	\$7,918,829	\$793,172	\$0	\$0	\$267,750	\$14,344	\$43,530	\$0	\$24,380
Subtotal	\$28,544,901	\$24,943,949	\$2,498,457	\$0	\$0	\$843,399	\$45,183	\$137,118	\$0	\$76,796
Secondary Conductors and Poles Accumulated Depreciation										
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$208,422)	(\$182,130)	(\$18,243)	\$0	\$0	(\$6,158)	(\$330)	(\$1,001)	\$0	(\$561)
Acct 1835-5 Secondary Overhead Conductors	(\$7,271,284)	(\$6,354,008)	(\$636,435)	\$0	\$0	(\$214,840)	(\$11,510)	(\$34,928)	\$0	(\$19,562)
Acct 1840-5 Secondary Underground Conduit	(\$131,369)	(\$114,796)	(\$11,498)	\$0	\$0	(\$3,881)	(\$208)	(\$631)	\$0	(\$353)
Acct 1845-5 Secondary Underground Conductors	(\$4,469,856)	(\$3,905,982)	(\$391,234)	\$0	\$0	(\$132,068)	(\$7,075)	(\$21,471)	\$0	(\$12,025)
Subtotal	(\$12,080,931)	(\$10,556,916)	(\$1,057,411)	\$0	\$0	(\$356,948)	(\$19,123)	(\$58,032)	\$0	(\$32,524)
Secondary Conductor & Pools - Net Fixed Assets	\$16,463,970	\$14,387,033	\$1,441,046	\$0	\$0	\$486,451	\$26,060	\$79,086	\$0	\$44,294
General Plant Assigned to Secondary C&P - NFA	\$1,841,648	\$1,609,323	\$161,194	\$0	\$0	\$54,414	\$2,915	\$8,847	\$0	\$4,955
Secondary C&P Net Fixed Assets Including General Plant	\$18,305,618	\$15,996,356	\$1,602,240	\$0	\$0	\$540,865	\$28,976	\$87,933	\$0	\$49,248
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	\$3,669,689	\$1,789,882	\$460,880	\$1,095,709	\$157,136	\$102,154	\$5,473	\$13,230	\$37,382	\$7,842
Acct 1835-4 Primary Overhead Conductors	\$48,997,655	\$23,898,492	\$6,153,669	\$14,629,903	\$2,098,077	\$1,363,957	\$73,071	\$176,651	\$499,123	\$104,711
Acct 1840-4 Primary Underground Conduit	\$9,904,429	\$4,830,862	\$1,243,908	\$2,957,302	\$424,107	\$275,712	\$14,771	\$35,708	\$100,893	\$21,166
Acct 1845-4 Primary Underground Conductors	\$93,798,444	\$45,749,973	\$11,780,250	\$28,006,691	\$4,016,444	\$2,611,086	\$139,883	\$338,172	\$955,494	\$200,452

Subtotal	\$156,370,218	\$76,269,209	\$19,638,708	\$46,689,605	\$6,695,764	\$4,352,909	\$233,197	\$563,762	\$1,592,893	\$334,171
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	\$3,865,981	\$2,192,445	\$455,285	\$917,045	\$131,514	\$108,976	\$5,838	\$14,890	\$31,286	\$8,701
General Expenses										
Acct 5005 - Operation Supervision and Engineering										
Acct 5010 - Load Dispatching										
Acct 5085 - Miscellaneous Distribution Expense										
Acct 5105 - Maintenance Supervision and Engineering										
Total	\$4,390,803	\$2,371,220	\$540,953	\$1,158,455	\$133,037	\$123,346	\$6,608	\$16,551	\$31,649	\$8,983
Secondary Conductors and Poles Gross Assets	\$28,544,901	\$24,943,949	\$2,498,457	\$0	\$0	\$843,399	\$45,183	\$137,118	\$0	\$76,796
Acct 1815 - 1855	\$241,928,262	\$131,516,001	\$29,617,371	\$63,043,971	\$7,237,069	\$6,997,768	\$374,889	\$930,735	\$1,721,685	\$488,773

Grouping of Operation and Maintenance	Total	Residential	GS less than 50	GS > 50 (blended TOU and Non-TOU)		Large User	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen
1830	\$ 614,859	\$ 387,733	\$ 68,561	\$ 115,660	\$ 16,587	\$ 17,505	\$ 938	\$ 2,489	\$ 3,946	\$ 1,440	
1835	\$ 791,058	\$ 462,194	\$ 91,822	\$ 177,148	\$ 25,405	\$ 22,359	\$ 1,198	\$ 3,089	\$ 6,044	\$ 1,800	
1840	\$ 415,329	\$ 217,216	\$ 50,718	\$ 112,688	\$ 16,161	\$ 11,626	\$ 623	\$ 1,543	\$ 3,845	\$ 909	
1845	\$ 986,273	\$ 514,601	\$ 120,560	\$ 268,541	\$ 38,512	\$ 27,604	\$ 1,479	\$ 3,660	\$ 9,162	\$ 2,156	
1830 & 1835	\$ 880,997	\$ 518,084	\$ 101,932	\$ 194,704	\$ 27,923	\$ 24,916	\$ 1,335	\$ 3,451	\$ 6,643	\$ 2,009	
1840 & 1845	\$ 177,466	\$ 92,616	\$ 21,691	\$ 48,304	\$ 6,927	\$ 4,967	\$ 266	\$ 659	\$ 1,648	\$ 388	
Total	\$ 3,865,981	\$ 2,192,445	\$ 455,285	\$ 917,045	\$ 131,514	\$ 108,976	\$ 5,838	\$ 14,890	\$ 31,286	\$ 8,701	



2006 Cost Allocation Information Filing

London Hydro Inc

EB-2005-0389 EB-2007-0002

Wednesday, February 28, 2007

Sheet O3.5 USL Metering Credit Worksheet - First Run

ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	GS less than 50
Depreciation on Acct 1860 Metering	\$79,615
Depreciation on General Plant Assigned to Metering	\$19,724
Acct 5065 - Meter expense	\$93,085
Acct 5070 & 5075 - Customer Premises	\$0
Acct 5175 - Meter Maintenance	\$4,157
Acct 5310 - Meter Reading	\$194,486
Admin and General Assigned to Metering	\$127,546
PILs on Metering	\$44,232
Debt Return on Metering	\$48,976
Equity Return on Metering	\$60,107
Total	\$671,927
Number of Customers	10,351
Metering Unit Cost (\$/Customer/Month)	\$5.41
General Plant - Gross Assets	\$4,269,536
General Plant - Accumulated Depreciation	(\$2,136,207)
General Plant - Net Fixed Assets	\$2,133,329
General Plant - Depreciation	\$338,654
Total Net Fixed Assets Excluding General Plant	\$19,071,549
Total Administration and General Expense	\$907,463
Total O&M	\$2,075,580
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$2,006,570
Metering - Accumulated Depreciation	(\$895,823)
Metering - Net Fixed Assets	\$1,110,748
General Plant Assigned to Metering - NFA	\$124,247
Metering Net Fixed Assets Including General Plant	\$1,234,995

1960	Miscellaneous Equipment	gp
1970	Load Management Controls - Customer Premises	gp
1975	Load Management Controls - Utility Premises	gp
1980	System Supervisory Equipment	gp
1990	Other Tangible Property	gp
1995	Contributions and Grants - Credit	co
2005	Property Under Capital Leases	gp
2010	Electric Plant Purchased or Sold	gp
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep
3046	Balance Transferred From Income	NI
4080	Distribution Services Revenue	CREV
4082	Retail Services Revenues	mi
4084	Service Transaction Requests (STR) Revenues	mi
4090	Electric Services Incidental to Energy Sales	mi
4205	Interdepartmental Rents	mi
4210	Rent from Electric Property	mi
4215	Other Utility Operating Income	mi
4220	Other Electric Revenues	mi
4225	Late Payment Charges	mi
4235	Miscellaneous Service Revenues	mi
4240	Provision for Rate Refunds	mi
4245	Government Assistance Directly Credited to Income	mi
4305	Regulatory Debits	mi
4310	Regulatory Credits	mi
4315	Revenues from Electric Plant Leased to Others	mi
4320	Expenses of Electric Plant Leased to Others	mi
4325	Revenues from Merchandise, Jobbing, Etc.	mi
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi
4335	Profits and Losses from Financial Instrument Hedges	mi
4340	Profits and Losses from Financial Instrument Investments	mi
4345	Gains from Disposition of Future Use Utility Plant	mi
4350	Losses from Disposition of Future Use Utility Plant	mi
4355	Gain on Disposition of Utility and Other Property	mi
4360	Loss on Disposition of Utility and Other Property	mi
4365	Gains from Disposition of Allowances for Emission	mi
4370	Losses from Disposition of Allowances for Emission	mi
4390	Miscellaneous Non-Operating Income	mi
4395	Rate-Payer Benefit Including Interest	mi
4398	Foreign Exchange Gains and Losses, Including Amortization	mi
4405	Interest and Dividend Income	mi
4415	Equity in Earnings of Subsidiary Companies	mi
4705	Power Purchased	cop
4708	Charges-WMS	cop
4710	Cost of Power Adjustments	cop
4712	Charges-One-Time	cop
4714	Charges-NW	cop
4715	System Control and Load Dispatching	cop
4716	Charges-CN	cop
4730	Rural Rate Assistance Expense	cop
5005	Operation Supervision and Engineering	di
5010	Load Dispatching	di
5012	Station Buildings and Fixtures Expense	di
5014	Transformer Station Equipment - Operation Labour	di
5015	Transformer Station Equipment - Operation Supplies and Expenses	di
5016	Distribution Station Equipment - Operation Labour	di
5017	Distribution Station Equipment - Operation Supplies and Expenses	di
5020	Overhead Distribution Lines and Feeders - Operation Labour	di
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di
5030	Overhead Subtransmission Feeders - Operation	di
5035	Overhead Distribution Transformers- Operation	di

5040	Underground Distribution Lines and Feeders - Operation Labour	di
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di
5050	Underground Subtransmission Feeders - Operation	di
5055	Underground Distribution Transformers - Operation	di
5065	Meter Expense	cu
5070	Customer Premises - Operation Labour	cu
5075	Customer Premises - Materials and Expenses	cu
5085	Miscellaneous Distribution Expense	di
5090	Underground Distribution Lines and Feeders - Rental Paid	di
5095	Overhead Distribution Lines and Feeders - Rental Paid	di
5096	Other Rent	di
5105	Maintenance Supervision and Engineering	di
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di
5112	Maintenance of Transformer Station Equipment	di
5114	Maintenance of Distribution Station Equipment	di
5120	Maintenance of Poles, Towers and Fixtures	di
5125	Maintenance of Overhead Conductors and Devices	di
5130	Maintenance of Overhead Services	di
5135	Overhead Distribution Lines and Feeders - Right of Way	di
5145	Maintenance of Underground Conduit	di
5150	Maintenance of Underground Conductors and Devices	di
5155	Maintenance of Underground Services	di
5160	Maintenance of Line Transformers	di
5175	Maintenance of Meters	cu
5305	Supervision	cu
5310	Meter Reading Expense	cu
5315	Customer Billing	cu
5320	Collecting	cu
5325	Collecting- Cash Over and Short	cu
5330	Collection Charges	cu
5335	Bad Debt Expense	cu
5340	Miscellaneous Customer Accounts Expenses	cu
5405	Supervision	ad
5410	Community Relations - Sundry	ad
5415	Energy Conservation	ad
5420	Community Safety Program	ad
5425	Miscellaneous Customer Service and Informational Expenses	ad
5505	Supervision	ad
5510	Demonstrating and Selling Expense	ad
5515	Advertising Expense	ad
5520	Miscellaneous Sales Expense	ad
5605	Executive Salaries and Expenses	ad
5610	Management Salaries and Expenses	ad
5615	General Administrative Salaries and Expenses	ad
5620	Office Supplies and Expenses	ad
5625	Administrative Expense Transferred Credit	ad
5630	Outside Services Employed	ad
5635	Property Insurance	ad
5640	Injuries and Damages	ad
5645	Employee Pensions and Benefits	ad
5650	Franchise Requirements	ad
5655	Regulatory Expenses	ad
5660	General Advertising Expenses	ad
5665	Miscellaneous General Expenses	ad
5670	Rent	ad
5675	Maintenance of General Plant	ad
5680	Electrical Safety Authority Fees	ad
5685	Independent Market Operator Fees and Penalties	cop
5705	Amortization Expense - Property, Plant, and Equipment	dep

5710	Amortization of Limited Term Electric Plant	dep
5715	Amortization of Intangibles and Other Electric Plant	dep
5720	Amortization of Electric Plant Acquisition Adjustments	dep
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep
5735	Amortization of Deferred Development Costs	dep
5740	Amortization of Deferred Charges	dep
6005	Interest on Long Term Debt	INT
6105	Taxes Other Than Income Taxes	ad
6110	Income Taxes	Input
6205	Donations	ad
6210	Life Insurance	ad
6215	Penalties	ad
6225	Other Deductions	ad

\$382,852,191	\$157,825,133	\$46,737,849	\$148,693,469	\$18,960,599	\$6,893,590	\$298,950	\$1,323,111	\$1,298,949	\$820,539
\$382,852,191									

Grouping by Allocator	Total	Residential	GS less than 50	GS > 50 (blended TOU and Non-TOU)		Large User	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen
1808	\$ 526,091	\$ 223,106	\$ 75,079	\$ 198,019	\$ 24,091	\$ 1,202	\$ 39	\$ 940	\$ 2,990	\$ 625	
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1820	\$ 329,214	\$ 114,582	\$ 49,412	\$ 138,977	\$ 20,136	\$ -	\$ -	\$ 314	\$ 4,791	\$ 1,001	
1830	\$ 614,859	\$ 387,733	\$ 68,561	\$ 115,660	\$ 16,587	\$ 17,505	\$ 938	\$ 2,489	\$ 3,946	\$ 1,440	
1835	\$ 791,058	\$ 462,194	\$ 91,822	\$ 177,148	\$ 25,405	\$ 22,359	\$ 1,198	\$ 3,089	\$ 6,044	\$ 1,800	
1840	\$ 415,329	\$ 217,216	\$ 50,718	\$ 112,688	\$ 16,161	\$ 11,626	\$ 623	\$ 1,543	\$ 3,845	\$ 909	
1845	\$ 986,273	\$ 514,601	\$ 120,560	\$ 268,541	\$ 38,512	\$ 27,604	\$ 1,479	\$ 3,660	\$ 9,162	\$ 2,156	
1850	\$ 1,826,262	\$ 989,853	\$ 246,062	\$ 518,182	\$ -	\$ 59,375	\$ 3,181	\$ 7,551	\$ -	\$ 2,059	
1855	\$ 178,556	\$ 150,842	\$ 7,740	\$ -	\$ -	\$ 17,201	\$ 922	\$ 1,815	\$ -	\$ 37	
1860	\$ 32,179	\$ 19,415	\$ 4,157	\$ 8,418	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ 95	
1815-1855	\$ 4,390,803	\$ 2,371,220	\$ 540,953	\$ 1,158,455	\$ 133,037	\$ 123,346	\$ 6,608	\$ 16,551	\$ 31,649	\$ 8,983	
1830 & 1835	\$ 880,997	\$ 518,084	\$ 101,932	\$ 194,704	\$ 27,923	\$ 24,916	\$ 1,335	\$ 3,451	\$ 6,643	\$ 2,009	
1840 & 1845	\$ 177,466	\$ 92,616	\$ 21,691	\$ 48,304	\$ 6,927	\$ 4,967	\$ 266	\$ 659	\$ 1,648	\$ 388	
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
BDHA	\$ 591,096	\$ 471,904	\$ 85,583	\$ 33,609	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Break Out	\$ 115,521,962	\$ 62,268,175	\$ 14,316,904	\$ 30,867,021	\$ 3,514,944	\$ 2,940,981	\$ 157,392	\$ 400,059	\$ 813,134	\$ 243,354	
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CDMPP	\$ 190,649	\$ 115,760	\$ 25,123	\$ 40,356	\$ 3,771	\$ 3,754	\$ 205	\$ 531	\$ 856	\$ 293	
CEN	\$ 33,525,327	\$ 11,169,078	\$ 4,343,654	\$ 15,447,111	\$ 2,132,981	\$ 225,464	\$ 9,278	\$ 100,180	\$ -	\$ 97,580	
CEN EWMP	\$ 192,952,591	\$ 64,300,618	\$ 25,006,505	\$ 88,929,341	\$ 12,279,619	\$ 1,298,002	\$ -	\$ 576,737	\$ -	\$ 561,770	
CREV	\$ 51,354,867	\$ 32,141,159	\$ 8,270,897	\$ 9,314,837	\$ 1,079,822	\$ 194,739	\$ 8,335	\$ 94,370	\$ -	\$ 250,708	
CWCS	\$ 3,691,604	\$ 3,118,626	\$ 160,017	\$ -	\$ -	\$ 355,629	\$ 19,052	\$ 37,521	\$ -	\$ 760	
CWMC	\$ 16,254,704	\$ 9,807,029	\$ 2,099,656	\$ 4,252,079	\$ 47,970	\$ -	\$ -	\$ -	\$ -	\$ 47,970	
CWWR	\$ 1,110,062	\$ 889,233	\$ 194,486	\$ 26,244	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ 49	
CWNB	\$ 209,283	\$ 163,814	\$ 31,080	\$ 14,079	\$ 49	\$ 1	\$ 36	\$ 175	\$ -	\$ 49	
DCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LPHA	\$ 977,721	\$ 587,363	\$ 157,949	\$ 222,931	\$ -	\$ 3,893	\$ 231	\$ 5,355	\$ -	\$ -	
LTNCP	\$ 44,471,305	\$ 24,103,903	\$ 5,991,850	\$ 12,618,253	\$ -	\$ 1,445,831	\$ 77,457	\$ 183,884	\$ -	\$ 50,127	
NFA	\$ 3,478,146	\$ 1,903,324	\$ 427,830	\$ 909,615	\$ 95,804	\$ 94,731	\$ 5,070	\$ 12,659	\$ 22,135	\$ 6,976	
NFA ECC	\$ 35,260,638	\$ 19,295,456	\$ 4,337,244	\$ 9,221,470	\$ 971,243	\$ 960,365	\$ 51,402	\$ 128,336	\$ 224,404	\$ 70,718	
O&M	\$ 6,372,614	\$ 3,869,380	\$ 839,755	\$ 1,348,945	\$ 126,052	\$ 125,467	\$ 6,864	\$ 17,755	\$ 28,611	\$ 9,785	
PNCP	\$ 165,220,451	\$ 79,349,524	\$ 20,967,048	\$ 50,425,718	\$ 7,237,069	\$ 4,352,909	\$ 233,197	\$ 572,212	\$ 1,721,685	\$ 361,090	
SNCP	\$ 28,544,901	\$ 24,943,949	\$ 2,498,457	\$ -	\$ -	\$ 843,399	\$ 45,183	\$ 137,118	\$ -	\$ 76,796	
TCP	\$ 7,684,285	\$ 3,258,771	\$ 1,096,626	\$ 2,892,342	\$ 351,885	\$ 17,552	\$ 574	\$ 13,725	\$ 43,674	\$ 9,136	
Total	\$ 382,852,191	\$ 157,825,133	\$ 46,737,849	\$ 148,693,469	\$ 18,960,599	\$ 6,893,590	\$ 298,950	\$ 1,323,111	\$ 1,298,949	\$ 820,539	

4245	Government Assistance Directly Credited to Income
4305	Regulatory Debits
4310	Regulatory Credits
4315	Revenues from Electric Plant Leased to Others
4320	Expenses of Electric Plant Leased to Others
4325	Revenues from Merchandise, Jobbing, Etc.
4330	Costs and Expenses of Merchandising, Jobbing, Etc.
4335	Profits and Losses from Financial Instrument Hedges
4340	Profits and Losses from Financial Instrument Investments
4345	Gains from Disposition of Future Use Utility Plant
4350	Losses from Disposition of Future Use Utility Plant
4355	Gain on Disposition of Utility and Other Property
4360	Loss on Disposition of Utility and Other Property
4365	Gains from Disposition of Allowances for Emission
4370	Losses from Disposition of Allowances for Emission
4380	Miscellaneous Non-Operating Income
4395	Rate-Payer Benefit Including Interest
4398	Foreign Exchange Gains and Losses, Including Amortization
4405	Interest and Dividend Income
4415	Equity in Earnings of Subsidiary Companies
4705	Power Purchased
4708	Charges-WMS
4710	Cost of Power Adjustments
4712	Charges-One-Time
4714	Charges-NW
4715	System Control and Load Dispatching
4716	Charges-CN
4730	Rural Rate Assistance Expense
5005	Operation Supervision and Engineering
5010	Load Dispatching
5012	Station Buildings and Fixtures Expense
5014	Transformer Station Equipment - Operation Labour
5015	Transformer Station Equipment - Operation Supplies and Expenses
5016	Distribution Station Equipment - Operation Labour
5017	Distribution Station Equipment - Operation Supplies and Expenses
5020	Overhead Distribution Lines and Feeders - Operation Labour
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses
5030	Overhead Subtransmission Feeders - Operation
5035	Overhead Distribution Transformers - Operation
5040	Underground Distribution Lines and Feeders - Operation Labour
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses
5050	Underground Subtransmission Feeders - Operation
5055	Underground Distribution Transformers - Operation
5065	Meter Expense
5070	Customer Premises - Operation Labour
5075	Customer Premises - Materials and Expenses
5085	Miscellaneous Distribution Expense
5090	Underground Distribution Lines and Feeders - Rental Paid
5095	Overhead Distribution Lines and Feeders - Rental Paid
5096	Other Rent
5105	Maintenance Supervision and Engineering
5110	Maintenance of Buildings and Fixtures - Distribution Stations
5112	Maintenance of Transformer Station Equipment
5114	Maintenance of Distribution Station Equipment
5120	Maintenance of Poles, Towers and Fixtures
5125	Maintenance of Overhead Conductors and Devices
5130	Maintenance of Overhead Services
5135	Overhead Distribution Lines and Feeders - Right of Way
5145	Maintenance of Underground Conduit
5150	Maintenance of Underground Conductors and Devices
5155	Maintenance of Underground Services
5160	Maintenance of Line Transformers
5175	Maintenance of Meters
5305	Supervision
5310	Meter Reading Expense
5315	Customer Billing
5320	Collecting
5325	Collecting - Cash Over and Short
5330	Collection Charges
5335	Bad Debt Expense
5340	Miscellaneous Customer Accounts Expenses
5405	Supervision
5410	Community Relations - Sundry
5415	Energy Conservation

5420	Community Safety Program	
5425	Miscellaneous Customer Service and Informational Expenses	
5505	Supervision	
5510	Demonstrating and Selling Expense	
5515	Advertising Expense	
5520	Miscellaneous Sales Expense	
5605	Executive Salaries and Expenses	
5610	Management Salaries and Expenses	
5615	General Administrative Salaries and Expenses	
5620	Office Supplies and Expenses	
5625	Administrative Expense Transferred Credit	
5630	Outside Services Employed	
5635	Property Insurance	
5640	Injuries and Damages	
5645	Employee Pensions and Benefits	
5650	Franchise Requirements	
5655	Regulatory Expenses	
5660	General Advertising Expenses	
5665	Miscellaneous General Expenses	
5670	Rent	
5675	Maintenance of General Plant	
5680	Electrical Safety Authority Fees	
5685	Independent Market Operator Fees and Penalties	
5705	Amortization Expense - Property, Plant, and Equipment	
5710	Amortization of Limited Term Electric Plant	
5715	Amortization of Intangibles and Other Electric Plant	
5720	Amortization of Electric Plant Acquisition Adjustments	
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	
5735	Amortization of Deferred Development Costs	
5740	Amortization of Deferred Charges	
6005	Interest on Long Term Debt	
6105	Taxes Other Than Income Taxes	
6110	Income Taxes	
6205	Donations	
6210	Life Insurance	
6215	Penalties	
6225	Other Deductions	
		\$382,852,191
		(50)
		\$382,852,191
		\$182,703,573
		\$98,384,561
		\$281,088,134
		\$48,522,416
		\$17,253,264
		\$43,059,547
		\$4,803,375
		\$11,795
		\$386
		\$136,314
		\$1,115,945
		\$322,144
		\$115,225,188
		\$51,032,862
		\$5,048,656
		\$3,269,588

		\$67,478,387	\$33,429,945	\$382,852,191	\$382,852,191
				\$1	
				\$382,852,191	

Grouping by Allocator	Adjusted TB	Demand	Customer	Total	Residential	GS less than 50	GS > 50 (blended TOU and Non-TOU)	GS- 50-TOU	GS >50- Intermediate	Sentinel Light	Unmetered Load	Embedded Distributor	Stand-By	Rate class 2	Rate class 3	GS less than 50	GS > 50 (blended TOU and Non-TOU)	GS- 50-TOU	GS >50- Intermediate
1808	\$ 526,090.51	\$ 526,090.51	\$ -	\$ 526,090.51	\$ 223,105.80	\$ 75,078.53	\$ 198,018.89	\$ -	\$ -	\$ 39.31	\$ 939.66	\$ -	\$ 2,990.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ 329,213.58	\$ 329,213.58	\$ -	\$ 329,213.58	\$ 114,582.44	\$ 49,412.00	\$ 138,977.02	\$ -	\$ -	\$ -	\$ 314.30	\$ -	\$ 4,790.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830	\$ 614,859.00	\$ 430,401.30	\$ 184,457.70	\$ 614,859.00	\$ 234,228.20	\$ 59,097.63	\$ 114,466.75	\$ -	\$ -	\$ -	\$ 642.49	\$ -	\$ 3,945.92	\$ -	\$ -	\$ 9,463.75	\$ 1,193.00	\$ -	\$ -
1835	\$ 791,057.59	\$ 553,740.31	\$ 237,317.28	\$ 791,057.59	\$ 266,121.74	\$ 78,328.77	\$ 115,320.48	\$ -	\$ -	\$ -	\$ 729.97	\$ -	\$ 6,043.68	\$ -	\$ -	\$ -	\$ 13,493.35	\$ 1,827.23	\$ -
1840	\$ 415,328.85	\$ 290,730.20	\$ 124,598.66	\$ 415,328.85	\$ 115,290.78	\$ 42,718.96	\$ 111,525.94	\$ -	\$ -	\$ -	\$ 316.16	\$ -	\$ 3,944.55	\$ -	\$ -	\$ -	\$ 7,999.29	\$ 1,162.35	\$ -
1845	\$ 986,273.24	\$ 690,391.27	\$ 295,881.97	\$ 986,273.24	\$ 272,536.24	\$ 101,520.19	\$ 265,771.10	\$ -	\$ -	\$ -	\$ 747.57	\$ -	\$ 9,161.72	\$ -	\$ -	\$ -	\$ 10,039.55	\$ 2,769.92	\$ -
1850	\$ 1,826,261.65	\$ 1,187,070.07	\$ 639,191.58	\$ 1,826,261.65	\$ 469,177.50	\$ 202,286.86	\$ 512,268.69	\$ -	\$ -	\$ -	\$ 1,286.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,774.86	\$ 5,913.35	\$ -
1855	\$ 178,555.55	\$ -	\$ 178,555.55	\$ 178,555.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,738.68	\$ -	\$ -
1860	\$ 32,179.00	\$ -	\$ 32,179.00	\$ 32,179.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,156.63	\$ 4,817.73	\$ -
1815-1855	\$ 4,390,803.28	\$ 3,073,562.30	\$ 1,317,240.98	\$ 4,390,803.28	\$ 1,289,563.43	\$ 459,420.36	\$ 1,147,428.53	\$ -	\$ -	\$ -	\$ 3,537.27	\$ -	\$ 31,649.49	\$ -	\$ -	\$ -	\$ 81,532.63	\$ 11,026.82	\$ -
1830 & 1835	\$ 880,996.51	\$ 616,697.56	\$ 264,298.95	\$ 880,996.51	\$ 299,590.10	\$ 87,025.03	\$ 192,696.04	\$ -	\$ -	\$ -	\$ 821.78	\$ -	\$ 6,642.66	\$ -	\$ -	\$ -	\$ 14,907.34	\$ 2,008.32	\$ -
1840 & 1845	\$ 177,466.06	\$ 124,226.24	\$ 53,239.82	\$ 177,466.06	\$ 49,059.27	\$ 18,265.82	\$ 47,805.71	\$ -	\$ -	\$ -	\$ 134.57	\$ -	\$ 1,647.97	\$ -	\$ -	\$ -	\$ 3,425.15	\$ 498.24	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 591,095.56	\$ -	\$ 591,095.56	\$ 591,095.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,582.64	\$ 33,608.73	\$ -
Break Out	#####	\$ -	\$ -	\$ -	\$ (29,219,890.98)	\$ (10,006,293.30)	\$ (25,155,459.22)	\$ -	\$ -	\$ (227.59)	\$ (79,304.51)	\$ -	\$ (720,130.13)	\$ -	\$ -	\$ -	\$ (2,511,057.20)	\$ (1,869,760.93)	\$ -
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CDMPP	\$ 190,649.30	\$ -	\$ 190,649.30	\$ 190,649.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,122.93	\$ 40,356.34	\$ -
CEN	\$ 33,525,326.75	\$ -	\$ -	\$ 33,525,326.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN EWMP	\$ 192,952,590.91	\$ -	\$ -	\$ 192,952,590.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CREV	\$ (51,354,867.14)	\$ -	\$ -	\$ (51,354,867.14)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWCS	\$ 3,691,604.49	\$ -	\$ 3,691,604.49	\$ 3,691,604.49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,016.57	\$ -	\$ -
CWMC	\$ 16,254,704.24	\$ -	\$ 16,254,704.24	\$ 16,254,704.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,099,655.91	\$ 4,252,079.04	\$ -
CWNR	\$ 1,110,061.96	\$ -	\$ 1,110,061.96	\$ 1,110,061.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,486.16	\$ 26,244.03	\$ -
CWNB	\$ 209,282.90	\$ -	\$ 2,179,992.15	\$ 2,179,992.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 323,739.22	\$ 146,658.61	\$ -
DCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (977,721.03)	\$ -	\$ -	\$ (977,721.03)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LTNCP	\$ 44,471,304.53	\$ 28,906,347.94	\$ 15,564,956.59	\$ 44,471,304.53	\$ 11,424,943.17	\$ 4,925,888.02	\$ 12,474,256.87	\$ -	\$ -	\$ -	\$ 31,338.61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,065,961.70	\$ 143,995.99	\$ -
NFA	\$ 3,478,145.71	\$ -	\$ -	\$ 3,478,145.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFA ECC	\$ 35,260,638.26	\$ -	\$ -	\$ 35,260,638.26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
QAM	\$ 6,372,614.24	\$ -	\$ -	\$ 6,372,614.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PNCP	\$ 165,220,451.46	\$ 118,309,386.13	\$ 46,911,065.33	\$ 165,220,451.46	\$ 41,177,457.09	\$ 17,757,177.31	\$ 49,944,128.78	\$ -	\$ -	\$ -	\$ 112,949.72	\$ -	\$ 1,721,684.68	\$ -	\$ -	\$ -	\$ 3,209,870.95	\$ 481,589.18	\$ -
SNCP	\$ 28,544,901.25	\$ 19,981,430.87	\$ 8,563,470.37	\$ 28,544,901.25	\$ 17,547,910.11	\$ 2,308,711.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189,745.23	\$ -	\$ -
TCP	\$ 7,684,284.71	\$ 7,684,284.71	\$ -	\$ 7,684,284.71	\$ 3,259,770.98	\$ 1,086,626.46	\$ 2,892,341.65	\$ -	\$ -	\$ -	\$ 574.12	\$ 13,725.11	\$ -	\$ 43,673.78	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 382,852,191	\$ 182,703,573	\$ 98,384,561	\$ 281,088,134	\$ 48,522,416	\$ 17,253,264	\$ 43,059,547	\$ -	\$ -	\$ 386	\$ 136,314	\$ -	\$ 1,115,945	\$ -	\$ -	\$ -	\$ 5,048,656	\$ 3,269,588	\$ -

Allocation of
Miscellaneous
Revenue

Allocation of General
Plant and
Administration

6	7	8	9	11	12	Allocation of Miscellaneous Revenue				6	7	8	9	11	12	Allocation of General Plant and Administration				6	7
Large User	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen	Total - Customer	Residential	GS less than 50	GS > 50 (blended TOU and Non-TOU)	Large User	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen	Total - Mis	Residential	GS less than 50	GS > 50 (blended TOU and Non-TOU)	Large User	Street Light

\$34,334	\$4,774,427	\$256,160	\$505,691	\$856	\$32,043	\$64,954,617	(\$39,487,487)	(\$3,894,054)	(\$12,163,316)	(\$1,342,851)	(\$458,271)	(\$22,803)	(\$136,067)	(\$60,666)	(\$270,286)	(\$63,835,800)	\$97,757,342	\$34,329,983	\$114,527,650	\$15,465,742	\$2,565,639
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Sentinel Light	Unmetered Load	Embedded Distributor	Stand-By	Rate class 2	Rate class 3	GS less than 50	GS > 50 (blended TOU and Non-TOU)	GS> 50-TOU	GS >50-Intermediate	Sentinel Light	Unmetered Load	Embedded Distributor	Stand-By	Rate class 2	Rate class 3	GS less than 50	GS > 50 (blended TOU and Non-TOU)	GS> 50-TOU	GS >50-Intermediate	Sentinel Light	Unmetered Load	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 937.78	\$ 1,846.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,197.82	\$ 2,395.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 622.96	\$ 1,226.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,478.80	\$ 2,912.37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 3,180.86	\$ 6,284.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 921.51	\$ 1,814.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 6,607.95	\$ 13,013.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,334.80	\$ 2,628.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 266.09	\$ 524.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ (135,860.54)	\$ (267,565.77)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,797,553.48)	\$ (3,821,801.09)	\$ -	\$ -	\$ (21,303.41)	\$ (53,188.42)	\$ -
\$ 205.35	\$ 531.17	\$ -	\$ 855.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 19,052.00	\$ 37,521.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,270,897.24)	\$ (9,314,836.97)	\$ -	\$ (8,334.73)	\$ (94,370.06)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 377.38	\$ 1,822.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (292,659.71)	\$ (132,579.14)	\$ -	\$ (341.15)	\$ (1,847.50)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (157,948.69)	\$ (222,930.54)	\$ -	\$ (231.02)	\$ (5,354.57)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 77,457.07	\$ 152,545.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,172,548.08)	\$ (2,492,969.24)	\$ -	\$ (13,896.26)	\$ (34,694.92)	\$ (60,666.37)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 233,197.08	\$ 459,261.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 45,183.16	\$ 88,984.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 256,160	\$ 505,691	\$ -	\$ 856	\$ -	\$ -	\$ -	\$ 9,894,054	\$ 12,163,316	\$ -	\$ 22,803	\$ 136,067	\$ -	\$ 60,666	\$ -	\$ -	\$ -	\$ 34,329,983	\$ 114,527,650	\$ -	\$ 65,208	\$ 817,173	

8	9	11	12	
Sentinel Light	Unmetered Load	Stand-By	CoGen	Total - A&G





Details:
 Output Sheet Details How Various Composite Allocators are Derived

Demand Allocators can be found in columns C to AG
Customer Allocators can be found in columns AJ to BN

Demand Allocators				
	1	2	3	6
Demand Total	Residential	GS less than 50	GS > 50 (blended TOU and Non-TOU)	Large User

Composite allocators

Rate Base

27	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0
29	1805-1	Land Station >50 kV		\$137,807	\$46,374	\$122,312	\$14,881
30	1805-2	Land Station <50 kV		\$0	\$0	\$0	\$0
31	1805	Total	\$324,954	\$137,807	\$46,374	\$122,312	\$14,881
33	1806-1	Land Rights Station >50 kV		\$272,463	\$91,688	\$241,826	\$29,421
34	1806-2	Land Rights Station <50 kV		\$0	\$0	\$0	\$0
35	1806	Total	\$642,476	\$272,463	\$91,688	\$241,826	\$29,421
37	1808-1	Buildings and Fixtures > 50 kV		\$2,848,501	\$958,564	\$2,528,204	\$307,584
38	1808-2	Buildings and Fixtures < 50 kV		\$0	\$0	\$0	\$0
39	1808	Total	\$6,716,855	\$2,848,501	\$958,564	\$2,528,204	\$307,584
41	1810-1	Leasehold Improvements >50 kV		\$0	\$0	\$0	\$0
42	1810-2	Leasehold Improvements <50 kV		\$0	\$0	\$0	\$0
43	1810	Total	\$0	\$0	\$0	\$0	\$0
45	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0
47	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0
48	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$8,850,234	\$3,080,315	\$1,328,341	\$3,736,113	\$541,305
49	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0
50	1820	Total	\$8,850,234	\$3,080,315	\$1,328,341	\$3,736,113	\$541,305
52	1815 & 1820	Total	\$8,850,234	\$3,080,315	\$1,328,341	\$3,736,113	\$541,305
54	1825-1	Storage Battery Equipment > 50 kV		\$0	\$0	\$0	\$0
55	1825-2	Storage Battery Equipment <50 kV		\$0	\$0	\$0	\$0
56	1825	Total	\$0	\$0	\$0	\$0	\$0
58	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0
59	1830-4	Poles, Towers and Fixtures - Primary		\$894,062	\$385,551	\$1,084,408	\$157,114
60	1830-5	Poles, Towers and Fixtures - Secondary		\$1,324,913	\$174,314	\$0	\$0
61	1830	Total	\$4,077,432	\$2,218,975	\$559,865	\$1,084,408	\$157,114
63	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0
64	1835-4	Overhead Conductors and Devices - Primary		\$11,937,508	\$5,147,876	\$14,479,000	\$2,097,785
65	1835-5	Overhead Conductors and Devices - Secondary		\$10,040,397	\$1,320,977	\$0	\$0
66	1835	Total	\$45,731,145	\$21,977,905	\$6,468,852	\$14,479,000	\$2,097,785
68	1830 & 1835	Total	\$49,808,577	\$24,196,880	\$7,028,717	\$15,563,408	\$2,254,899
70	1840-3	Underground Conduit - Bulk Delivery		\$0	\$0	\$0	\$0
71	1840-4	Underground Conduit - Primary		\$2,413,058	\$1,040,596	\$2,926,798	\$424,048
72	1840-5	Underground Conduit - Secondary		\$611,754	\$80,486	\$0	\$0
73	1840	Total	\$7,629,691	\$3,024,812	\$1,121,082	\$2,926,798	\$424,048
75	1845-3	Underground Conductors and Devices Bulk Delivery		\$0	\$0	\$0	\$0
76	1845-4	Underground Conductors and Devices Primary		\$22,852,515	\$9,854,813	\$27,717,810	\$4,015,886

	A	B	C	D	E	F	I
77	1845-5	Underground Conductors and Devices Secondary		\$5,570,846	\$732,935	\$0	\$0
78	1845	Total	\$72,002,315	\$28,423,361	\$10,587,748	\$27,717,810	\$4,015,886
79							
80	1840 & 1845	Total	\$79,632,006	\$31,448,173	\$11,708,831	\$30,644,608	\$4,439,934
81							
82	1850	Line Transformers	\$28,906,348	\$11,424,943	\$4,925,888	\$12,474,257	\$0
83							
84	1815- 1850	Total	\$167,197,165	\$70,150,310	\$24,991,777	\$62,418,386	\$7,236,139
85							
86	1855	Services	\$0	\$0	\$0	\$0	\$0
87							
88	1815- 1855	Total	\$167,197,165	\$70,150,310	\$24,991,777	\$62,418,386	\$7,236,139
89							
90	1860	Meters	\$0	\$0	\$0	\$0	\$0
91							
92	1815-1860	Total	\$167,197,165	\$70,150,310	\$24,991,777	\$62,418,386	\$7,236,139
93							
94	1565-1860	Total	\$174,881,450	\$73,409,081	\$26,088,403	\$65,310,727	\$7,588,024
95							
96		Total Demand And Customer	\$265,337,269	\$144,262,779	\$32,745,691	\$70,040,238	\$7,638,569
97		Accum Depreciation - NFA	(\$110,290,664)	(\$59,417,608)	(\$13,674,142)	(\$29,491,977)	(\$3,367,861)
98		Accum Depreciation - NFA ECC	(\$110,290,664)	(\$59,417,608)	(\$13,674,142)	(\$29,491,977)	(\$3,367,861)
99	NFA	Net Fixed Assets	\$155,046,605	\$84,845,171	\$19,071,549	\$40,548,261	\$4,270,708
100	NFA ECC	Net Fixed Assets Excluding Capital Contribution	\$155,046,605	\$84,845,171	\$19,071,549	\$40,548,261	\$4,270,708
101							
102							
103	Operating and Maintenance		Allocate all the costs to the O and M expenses before using it as a composite				
104							
105	Accounts						
106	5005	Operation Supervision and Engineering					
107	5010	Load Dispatching					
108	5012	Station Buildings and Fixtures Expense					
109	5014	Transformer Station Equipment - Operation Labour					
110	5015	Transformer Station Equipment - Operation Supplies and Expenses					
111	5016	Distribution Station Equipment - Operation Labour					
112	5017	Distribution Station Equipment - Operation Supplies and Expenses					
113	5020	Overhead Distribution Lines and Feeders - Operation Labour					
114	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses					
115	5030	Overhead Subtransmission Feeders - Operation					
116	5035	Overhead Distribution Transformers- Operation					
117	5040	Underground Distribution Lines and Feeders - Operation Labour					
118	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses					
119	5050	Underground Subtransmission Feeders - Operation					
120	5055	Underground Distribution Transformers - Operation					
121	5065	Meter Expense					
122	5070	Customer Premises - Operation Labour					
123	5075	Customer Premises - Materials and Expenses					
124	5085	Miscellaneous Distribution Expense					
125	5090	Underground Distribution Lines and Feeders - Rental Paid					
126	5095	Overhead Distribution Lines and Feeders - Rental Paid					
127	5096	Other Rent					
128	5105	Maintenance Supervision and Engineering					
129	5110	Maintenance of Buildings and Fixtures - Distribution Stations					
130	5112	Maintenance of Transformer Station Equipment					
131	5114	Maintenance of Distribution Station Equipment					
132	5120	Maintenance of Poles, Towers and Fixtures					
133	5125	Maintenance of Overhead Conductors and Devices					
134	5130	Maintenance of Overhead Services					
135	5135	Overhead Distribution Lines and Feeders - Right of Way					
136	5145	Maintenance of Underground Conduit					

	A	B	C	D	E	F	I
137	5150	Maintenance of Underground Conductors and Devices					
138	5155	Maintenance of Underground Services					
139	5160	Maintenance of Line Transformers					
140	5175	Maintenance of Meters					
141	5305	Supervision					
142	5310	Meter Reading Expense					
143	5315	Customer Billing					
144	5320	Collecting					
145	5325	Collecting- Cash Over and Short					
146	5330	Collection Charges					
147	5335	Bad Debt Expense					
148	5340	Miscellaneous Customer Accounts Expenses					
149							
150	O&M DC	Total	\$7,822,123	\$3,333,226	\$1,173,154	\$2,904,279	\$308,743
151							
152	O&M	Total Demand and Customer	\$15,750,865	\$9,563,749	\$2,075,580	\$3,334,118	\$311,557
153							
154							
155	Accounts						
156	4705	Power Purchased	\$171,205,787	\$57,053,589	\$22,188,136	\$78,906,522	\$10,895,639
157	4708	Charges-WMS	\$21,235,950	\$7,076,789	\$2,752,163	\$9,787,373	\$1,351,469
158	4710	Cost of Power Adjustments	\$642,350	\$214,060	\$83,248	\$296,051	\$40,880
159	4712	Charges-One-Time	(\$131,496)	(\$43,820)	(\$17,042)	(\$60,605)	(\$8,368)
160	4714	Charges-NW	\$18,008,823	\$5,999,701	\$2,333,283	\$8,297,735	\$1,145,775
161	4716	Charges-CN	\$15,516,504	\$5,169,377	\$2,010,370	\$7,149,376	\$987,206
162	4730	Rural Rate Assistance Expense	\$0	\$0	\$0	\$0	\$0
163	5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0
164							
165	COP	Cost of Power	\$226,477,918	\$75,469,696	\$29,350,159	\$104,376,452	\$14,412,600
166							
167	Accounts						
168	5005	Operation Supervision and Engineering					
169	5010	Load Dispatching					
170	5012	Station Buildings and Fixtures Expense					
171	5014	Transformer Station Equipment - Operation Labour					
172	5015	Transformer Station Equipment - Operation Supplies and Expenses					
173	5016	Distribution Station Equipment - Operation Labour					
174	5017	Distribution Station Equipment - Operation Supplies and Expenses					
175	5020	Overhead Distribution Lines and Feeders - Operation Labour					
176	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses					
177	5030	Overhead Subtransmission Feeders - Operation					
178	5035	Overhead Distribution Transformers- Operation					
179	5040	Underground Distribution Lines and Feeders - Operation Labour					
180	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses					
181	5050	Underground Subtransmission Feeders - Operation					
182	5055	Underground Distribution Transformers - Operation					
183	5065	Meter Expense					
184	5070	Customer Premises - Operation Labour					
185	5075	Customer Premises - Materials and Expenses					
186	5085	Miscellaneous Distribution Expense					
187	5090	Underground Distribution Lines and Feeders - Rental Paid					
188	5095	Overhead Distribution Lines and Feeders - Rental Paid					
189	5096	Other Rent					
190	5105	Maintenance Supervision and Engineering					
191	5110	Maintenance of Buildings and Fixtures - Distribution Stations					
192	5112	Maintenance of Transformer Station Equipment					
193	5114	Maintenance of Distribution Station Equipment					
194	5120	Maintenance of Poles, Towers and Fixtures					
195	5125	Maintenance of Overhead Conductors and Devices					
196	5130	Maintenance of Overhead Services					
197	5135	Overhead Distribution Lines and Feeders - Right of Way					

	A	B	C	D	E	F	I	
198	5145	Maintenance of Underground Conduit						
199	5150	Maintenance of Underground Conductors and Devices						
200	5155	Maintenance of Underground Services						
201	5160	Maintenance of Line Transformers						
202	5175	Maintenance of Meters						
203	5305	Supervision						
204	5310	Meter Reading Expense						
205	5315	Customer Billing						
206	5320	Collecting						
207	5325	Collecting- Cash Over and Short						
208	5330	Collection Charges						
209	5335	Bad Debt Expense						
210	5340	Miscellaneous Customer Accounts Expenses						
211	5405	Supervision						
212	5410	Community Relations - Sundry						
213	5415	Energy Conservation						
214	5420	Community Safety Program						
215	5425	Miscellaneous Customer Service and Informational Expenses						
216	5505	Supervision						
217	5510	Demonstrating and Selling Expense						
218	5515	Advertising Expense						
219	5520	Miscellaneous Sales Expense						
220	5605	Executive Salaries and Expenses						
221	5610	Management Salaries and Expenses						
222	5615	General Administrative Salaries and Expenses						
223	5620	Office Supplies and Expenses						
224	5625	Administrative Expense Transferred Credit						
225	5630	Outside Services Employed						
226	5635	Property Insurance						
227	5640	Injuries and Damages						
228	5645	Employee Pensions and Benefits						
229	5650	Franchise Requirements						
230	5655	Regulatory Expenses						
231	5660	General Advertising Expenses						
232	5665	Miscellaneous General Expenses						
233	5670	Rent						
234	5675	Maintenance of General Plant						
235	5680	Electrical Safety Authority Fees						
236	6105	Taxes Other Than Income Taxes						
237	6205	Donations						
238	6210	Life Insurance						
239	6215	Penalties						
240	6225	Other Deductions						
241								
242		OM&A Expenses	\$22,673,925	\$13,734,345	\$2,983,043	\$4,827,017	\$452,771	
243								
244								
245								
246								
247								
			Demand Allocators					
			Demand Total	Residential	GS less than 50	GS > 50 (blended TOU and Non-TOU)	Large User	
248		Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)						
249								
250		1808	\$ 526,091	\$ 223,106	\$ 75,079	\$ 198,019	\$ 24,091	
251		1815	\$ -	\$ -	\$ -	\$ -	\$ -	
252		1820	\$ 329,214	\$ 114,582	\$ 49,412	\$ 138,977	\$ 20,136	
253		1830	\$ 430,401	\$ 234,228	\$ 59,098	\$ 114,467	\$ 16,584	
254		1835	\$ 553,740	\$ 266,122	\$ 78,329	\$ 175,320	\$ 25,401	
255		1840	\$ 290,730	\$ 115,261	\$ 42,719	\$ 111,526	\$ 16,158	
256		1845	\$ 690,391	\$ 272,536	\$ 101,520	\$ 265,771	\$ 38,506	
257		1850	\$ 1,187,070	\$ 469,178	\$ 202,287	\$ 512,269	\$ -	
258		1855	\$ -	\$ -	\$ -	\$ -	\$ -	
259		1860	\$ -	\$ -	\$ -	\$ -	\$ -	
260		1815-1855	\$ 3,073,562	\$ 1,289,563	\$ 459,420	\$ 1,147,429	\$ 133,021	
261		1830 & 1835	\$ 616,698	\$ 299,590	\$ 87,025	\$ 192,696	\$ 27,919	
262		1840 & 1845	\$ 124,226	\$ 49,059	\$ 18,266	\$ 47,806	\$ 6,926	
263		BCP	\$ -	\$ -	\$ -	\$ -	\$ -	
264		BDHA	\$ -	\$ -	\$ -	\$ -	\$ -	
265		Break Out	\$ -	\$ -	\$ -	\$ -	\$ -	
266		CCA	\$ -	\$ -	\$ -	\$ -	\$ -	
267		CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	
268		CEN	\$ -	\$ -	\$ -	\$ -	\$ -	
269		CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -	
270		CREV	\$ -	\$ -	\$ -	\$ -	\$ -	
271		CWCS	\$ -	\$ -	\$ -	\$ -	\$ -	
272		CWMC	\$ -	\$ -	\$ -	\$ -	\$ -	
273		CWMR	\$ -	\$ -	\$ -	\$ -	\$ -	
274		CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	
275		DCP	\$ -	\$ -	\$ -	\$ -	\$ -	
276		LPHA	\$ -	\$ -	\$ -	\$ -	\$ -	
277		LTNCP	\$ -	\$ -	\$ -	\$ -	\$ -	
278		NFA	\$ -	\$ -	\$ -	\$ -	\$ -	

	A	B	C	D	E	F	I	
279		NFA ECC	\$ -	\$ -	\$ -	\$ -	\$ -	
280		O&M	\$ -	\$ -	\$ -	\$ -	\$ -	
281		PNCP	\$ -	\$ -	\$ -	\$ -	\$ -	
282		SNCP	\$ -	\$ -	\$ -	\$ -	\$ -	
283		TCP	\$ -	\$ -	\$ -	\$ -	\$ -	
284								
285		Total	\$ 7,822,123	\$ 3,333,226	\$ 1,173,154	\$ 2,904,279	\$ 308,743	
286								
287								
288								
289		Grouping of OM&A (lines 168 - 240)	Demand Allocators					
290			Demand Total	Residential	GS less than 50	GS > 50 (blended TOU and Non-TOU)	Large User	
291		1808	\$ 526,091	\$ 223,106	\$ 75,079	\$ 198,019	\$ 24,091	
292		1815	\$ -	\$ -	\$ -	\$ -	\$ -	
293		1820	\$ 329,214	\$ 114,582	\$ 49,412	\$ 138,977	\$ 20,136	
294		1830	\$ 614,859	\$ 387,733	\$ 68,561	\$ 115,660	\$ 16,587	
295		1835	\$ 791,058	\$ 462,194	\$ 91,822	\$ 177,148	\$ 25,405	
296		1840	\$ 415,329	\$ 217,216	\$ 50,718	\$ 112,688	\$ 16,161	
297		1845	\$ 986,273	\$ 514,601	\$ 120,560	\$ 268,541	\$ 38,512	
298		1850	\$ 1,826,262	\$ 989,853	\$ 246,062	\$ 518,182	\$ -	
299		1855	\$ 178,556	\$ 150,842	\$ 7,740	\$ -	\$ -	
300		1860	\$ 32,179	\$ 19,415	\$ 4,157	\$ 8,418	\$ 95	
301		1815-1855	\$ 4,390,803	\$ 2,371,220	\$ 540,953	\$ 1,158,455	\$ 133,037	
302		1830 & 1835	\$ 880,997	\$ 518,084	\$ 101,932	\$ 194,704	\$ 27,923	
303		1840 & 1845	\$ 177,466	\$ 92,616	\$ 21,691	\$ 48,304	\$ 6,927	
304		BCP	\$ -	\$ -	\$ -	\$ -	\$ -	
305		BDHA	\$ 591,096	\$ 471,904	\$ 85,583	\$ 33,609	\$ -	
306		Break Out	\$ -	\$ -	\$ -	\$ -	\$ -	
307		CCA	\$ -	\$ -	\$ -	\$ -	\$ -	
308		CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	
309		CEN	\$ -	\$ -	\$ -	\$ -	\$ -	
310		CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -	
311		CREV	\$ -	\$ -	\$ -	\$ -	\$ -	
312		CWCS	\$ -	\$ -	\$ -	\$ -	\$ -	
313		CWMC	\$ 720,631	\$ 434,782	\$ 93,085	\$ 188,510	\$ 2,127	
314		CWMR	\$ 1,110,062	\$ 889,233	\$ 194,486	\$ 26,244	\$ 49	
315		CWNB	\$ 2,179,992	\$ 1,706,367	\$ 323,739	\$ 146,659	\$ 508	
316		DCP	\$ -	\$ -	\$ -	\$ -	\$ -	
317		LPHA	\$ -	\$ -	\$ -	\$ -	\$ -	
318		LTNCP	\$ -	\$ -	\$ -	\$ -	\$ -	
319		NFA	\$ -	\$ -	\$ -	\$ -	\$ -	
320		NFA ECC	\$ 550,446	\$ 301,217	\$ 67,708	\$ 143,954	\$ 15,162	
321		O&M	\$ 6,372,614	\$ 3,869,380	\$ 839,755	\$ 1,348,945	\$ 126,052	
322		PNCP	\$ -	\$ -	\$ -	\$ -	\$ -	
323		SNCP	\$ -	\$ -	\$ -	\$ -	\$ -	
324		TCP	\$ -	\$ -	\$ -	\$ -	\$ -	
325								
326		Total	\$ 22,673,925	\$ 13,734,345	\$ 2,983,043	\$ 4,827,017	\$ 452,771	

	J	K	L	N	O	X	Y	Z	
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17									
18									
19									
20							Customer Allocators		
21									
22	7	8	9	11	12		1	2	
23	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen	Customer Total	Residential	GS less than 50	
24									
25									
26									
27	\$0	\$0	\$0	\$0	\$0	\$190,649	\$115,760	\$25,123	
28									
29	\$742	\$24	\$580	\$1,847	\$386	\$0	\$0	\$0	
30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
31	\$742	\$24	\$580	\$1,847	\$386	\$0	\$0	\$0	
32									
33	\$1,467	\$48	\$1,148	\$3,652	\$764	\$0	\$0	\$0	
34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	\$1,467	\$48	\$1,148	\$3,652	\$764	\$0	\$0	\$0	
36									
37	\$15,342	\$502	\$11,997	\$38,175	\$7,986	\$0	\$0	\$0	
38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
39	\$15,342	\$502	\$11,997	\$38,175	\$7,986	\$0	\$0	\$0	
40									
41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
44									
45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
46									
47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
48	\$0	\$0	\$8,449	\$128,792	\$26,919	\$0	\$0	\$0	
49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
50	\$0	\$0	\$8,449	\$128,792	\$26,919	\$0	\$0	\$0	
51									
52	\$0	\$0	\$8,449	\$128,792	\$26,919	\$0	\$0	\$0	
53									
54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
57									
58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
59	\$0	\$0	\$2,452	\$37,382	\$7,813	\$1,100,907	\$895,820	\$75,329	
60	\$0	\$0	\$3,634	\$0	\$5,789	\$646,564	\$558,420	\$14,326	
61	\$0	\$0	\$6,087	\$37,382	\$13,602	\$1,747,471	\$1,454,240	\$89,655	
62									
63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
64	\$0	\$0	\$32,745	\$499,123	\$104,322	\$14,699,297	\$11,960,985	\$1,005,794	
65	\$0	\$0	\$27,541	\$0	\$43,872	\$4,899,766	\$4,231,795	\$108,567	
66	\$0	\$0	\$60,285	\$499,123	\$148,193	\$19,599,062	\$16,192,780	\$1,114,360	
67									
68	\$0	\$0	\$66,372	\$536,505	\$161,796	\$21,346,533	\$17,647,020	\$1,204,016	
69									
70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
71	\$0	\$0	\$6,619	\$100,893	\$21,088	\$2,971,329	\$2,417,804	\$203,312	
72	\$0	\$0	\$1,678	\$0	\$2,673	\$298,539	\$257,840	\$6,615	
73	\$0	\$0	\$8,297	\$100,893	\$23,761	\$3,269,868	\$2,675,644	\$209,927	
74									
75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
76	\$0	\$0	\$62,684	\$955,494	\$199,708	\$28,139,533	\$22,897,458	\$1,925,436	

	J	K	L	N	O	X	Y	Z
279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
281	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
284								
285	\$ 1,202	\$ 39	\$ 9,471	\$ 70,717	\$ 21,293	\$ 7,562,787	\$ 6,230,523	\$ 902,426
286								
287								
288							Customer Allocators	
	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen	Customer Total	Residential	GS less than 50
289								
290								
291	\$ 1,202	\$ 39	\$ 940	\$ 2,990	\$ 625	\$ 526,091	\$ -	\$ -
292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
293	\$ -	\$ -	\$ 314	\$ 4,791	\$ 1,001	\$ 329,214	\$ -	\$ -
294	\$ 17,505	\$ 938	\$ 2,489	\$ 3,946	\$ 1,440	\$ 614,859	\$ -	\$ -
295	\$ 22,359	\$ 1,198	\$ 3,089	\$ 6,044	\$ 1,800	\$ 791,058	\$ -	\$ -
296	\$ 11,626	\$ 623	\$ 1,543	\$ 3,845	\$ 909	\$ 415,329	\$ -	\$ -
297	\$ 27,604	\$ 1,479	\$ 3,660	\$ 9,162	\$ 2,156	\$ 986,273	\$ -	\$ -
298	\$ 59,375	\$ 3,181	\$ 7,551	\$ -	\$ 2,059	\$ 1,826,262	\$ -	\$ -
299	\$ 17,201	\$ 922	\$ 1,815	\$ -	\$ 37	\$ 178,556	\$ -	\$ -
300	\$ -	\$ -	\$ -	\$ -	\$ 95	\$ 32,179	\$ -	\$ -
301	\$ 123,346	\$ 6,608	\$ 16,551	\$ 31,649	\$ 8,983	\$ 4,390,803	\$ -	\$ -
302	\$ 24,916	\$ 1,335	\$ 3,451	\$ 6,643	\$ 2,009	\$ 880,997	\$ -	\$ -
303	\$ 4,967	\$ 266	\$ 659	\$ 1,648	\$ 388	\$ 177,466	\$ -	\$ -
304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 591,096	\$ -	\$ -
306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
307	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
309	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
313	\$ -	\$ -	\$ -	\$ -	\$ 2,127	\$ 720,631	\$ -	\$ -
314	\$ -	\$ -	\$ -	\$ -	\$ 49	\$ 1,110,062	\$ -	\$ -
315	\$ 11	\$ 377	\$ 1,822	\$ -	\$ 508	\$ 2,179,992	\$ -	\$ -
316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320	\$ 14,992	\$ 802	\$ 2,003	\$ 3,503	\$ 1,104	\$ 550,446	\$ -	\$ -
321	\$ 125,467	\$ 6,864	\$ 17,755	\$ 28,611	\$ 9,785	\$ 6,372,614	\$ -	\$ -
322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
324	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
325								
326	\$ 450,570	\$ 24,631	\$ 63,642	\$ 102,831	\$ 35,075	\$ 22,673,925	\$ -	\$ -

	AA	AD	AE	AF	AG	AI	AJ	AS
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22	3	6	7	8	9	11	12	
23	GS > 50 (blended TOU and Non-TOU)	Large User	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen	Total
24								
25								
26								
27	\$40,356	\$3,771	\$3,754	\$205	\$531	\$856	\$293	\$190,649
28								
29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$324,954
32								
33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$642,476
36								
37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,716,855
40								
41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44								
45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46								
47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48								
48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,850,234
49								
49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,850,234
51								
52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,850,234
53								
54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57								
58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59								
59	\$11,302	\$22	\$102,154	\$5,473	\$10,778	\$0	\$29	\$1,100,907
60								
60	\$0	\$0	\$63,679	\$3,411	\$6,719	\$0	\$9	\$646,564
61	\$11,302	\$22	\$165,833	\$8,884	\$17,496	\$0	\$38	\$5,824,903
62								
63								
63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64								
64	\$150,903	\$292	\$1,363,957	\$73,071	\$143,907	\$0	\$389	\$14,699,297
65								
65	\$0	\$0	\$482,568	\$25,852	\$50,914	\$0	\$69	\$4,899,766
66	\$150,903	\$292	\$1,846,525	\$98,923	\$194,821	\$0	\$457	\$65,330,207
67								
68	\$162,205	\$313	\$2,012,358	\$107,807	\$212,318	\$0	\$496	\$71,155,110
69								
69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	\$30,504	\$59	\$275,712	\$14,771	\$29,089	\$0	\$79	\$2,971,329
71	\$0	\$0	\$29,402	\$1,575	\$3,102	\$0	\$4	\$298,539
72	\$30,504	\$59	\$305,114	\$16,346	\$32,192	\$0	\$83	\$10,899,559
73								
74								
75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76								
76	\$288,881	\$558	\$2,611,086	\$139,883	\$275,488	\$0	\$744	\$28,139,533

224	R	AA	AB	AC	AD	AG	AH	AI	AJ	AL	AM	AV	AW	AX	AY
225	Customer Allocation												A & G Allocation		
226	12	Sub -total	1	2	3	6	7	8	9	11	12	Sub -total	1	2	3
227	CoGen	Sub -total	Residential	GS less than 50	GS > 50 (blended TOU and Non-TOU)	Large User	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen	Sub -total	Residential	GS less than 50	GS > 50 (blended TOU and Non-TOU)
228	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
229	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
231	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
235	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
237	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
242	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
243	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
245	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
248	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
249	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
252	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
253	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
259	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
261	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
262	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
263	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
264	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
265	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
267	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
269															
270													\$0	\$0	\$0
271													\$0	\$0	\$0
272													\$0	\$0	\$0
273													\$0	\$0	\$0
274													\$0	\$0	\$0
275													\$0	\$0	\$0
276													\$0	\$0	\$0
277													\$0	\$0	\$0
278													\$0	\$0	\$0
279													\$0	\$0	\$0
280													\$0	\$0	\$0
281													\$0	\$0	\$0
282													\$0	\$0	\$0
283													\$0	\$0	\$0
284													\$0	\$0	\$0
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286													\$0	\$0	\$0
287													\$0	\$0	\$0
288													\$0	\$0	\$0
289													\$0	\$0	\$0
290	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
291															
292	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
293															
294															
295															
296															
297															
298	Customer Allocation												A & G Allocation		
299	12	Sub -total	1	2	3	6	7	8	9	11	12	Sub -total	1	2	3
300	CoGen	Sub -total	Residential	GS less than 50	GS > 50 (blended TOU and Non-TOU)	Large User	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen	Sub -total	Residential	GS less than 50	GS > 50 (blended TOU and Non-TOU)
301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
306	\$46	\$38,621	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
307	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
309	\$181	\$152,109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
314	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
315	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
317	\$649	\$213,294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
318	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
319	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
322	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
324	\$304	\$99,910	\$34,842	\$2,930	\$440	\$1	\$3,973	\$213	\$419	\$0	\$1	\$42,818			
325	\$225	\$58,677	\$21,719	\$557	\$0	\$0	\$2,477	\$133	\$261	\$0	\$0	\$25,147			
326	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
327	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
328	\$3,785	\$1,244,518	\$434,005	\$36,495	\$5,476	\$11	\$49,491	\$2,651	\$5,222	\$0	\$14	\$533,365			
329	\$1,592	\$414,839	\$153,551	\$3,939	\$0	\$0	\$17,510	\$938	\$1,847	\$0	\$2	\$177,788			
330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
331	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
332	\$831	\$273,203	\$95,275	\$8,012	\$1,202	\$2	\$10,865	\$582	\$1,146	\$0	\$3	\$117,087			

333	R	AA	AB	AC	AD	AG	AH	AI	AJ	AL	AM	AV	AW	AX	AY
334	\$105	\$27,450	\$10,160	\$261	\$0	\$0	\$1,159	\$62	\$122	\$0	\$0	\$11,764			
335	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
336	\$6,608	\$2,172,473	\$757,614	\$63,707	\$9,558	\$18	\$86,394	\$4,628	\$9,115	\$0	\$25	\$931,060			
337	\$805	\$209,886	\$77,688	\$1,993	\$0	\$0	\$9,859	\$475	\$995	\$0	\$1	\$89,951			
338	\$2,006	\$1,161,529	\$509,472	\$42,833	\$5,786	\$0	\$58,097	\$3,112	\$6,130	\$0	\$8	\$625,438			
339	\$0	\$0	\$122,544	\$6,288	\$0	\$0	\$13,974	\$749	\$1,474	\$0	\$30	\$145,059			
340	\$0	\$0	\$371,864	\$79,615	\$161,231	\$1,819	\$0	\$0	\$0	\$0	\$1,819	\$616,347			
341	\$17,137	\$6,066,507	\$2,588,734	\$246,630	\$183,692	\$1,851	\$252,798	\$13,543	\$26,672	\$0	\$1,904	\$3,315,826	\$0	\$0	\$0
342															
343															
344												\$0	\$0	\$0	\$0
345												\$0	\$0	\$0	\$0
346												\$147,562	\$33,169	\$70,521	
347												\$1,207	\$271	\$577	
348												\$43,032	\$9,673	\$20,565	
349												\$347,599	\$78,134	\$166,121	
350												\$472,945	\$106,309	\$226,025	
351												\$229,024	\$51,480	\$109,453	
352												\$17,012	\$3,824	\$8,130	
353												\$27,416	\$6,163	\$13,102	
354												\$16,262	\$3,655	\$7,772	
355												\$21,478	\$4,828	\$10,265	
356												\$0	\$0	\$0	
357												\$23,655	\$5,317	\$11,305	
358												\$0	\$0	\$0	
359												\$0	\$0	\$0	
360												\$159,403	\$35,831	\$76,180	
361												\$0	\$0	\$0	
362												\$0	\$0	\$0	
363												\$0	\$0	\$0	
364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,506,596	\$338,654	\$720,016
365	\$17,137	\$6,066,507	\$2,588,734	\$246,630	\$183,692	\$1,851	\$252,798	\$13,543	\$26,672	\$0	\$1,904	\$3,315,826	\$1,506,596	\$338,654	\$720,016
367															
368															
369															
370															
371															
372	12	Sub -total	Customer Allocation									A & G Allocation			
			1	2	3	6	7	8	9	11	12	Sub -total	1	2	3
	CoGen	Sub -total	Residential	GS less than 50	GS > 50 (blended TOU and Non-TOU)	Large User	Street Light	Sentinel Light	Unmetered Load	Stand-by	CoGen	Sub -total	Residential	GS less than 50	GS > 50 (blended TOU and Non-TOU)
373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
376	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
377	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
378	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
379	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
382	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
383	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
384	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
385	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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392	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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396	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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409	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
410	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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437	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
438	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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444	12	Sub -total	Customer Allocation									A & G Allocation			
445			1	2	3	6	7	8	9	11	12	Sub -total	1	2	3

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16	6	7	8	9	11	12	Sub-total

17	Large User	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen	Sub-total
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77	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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82	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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86	6	7	8	9	11	12	Sub-total

87	Large User	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen	Sub-total
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156	6	7	8	9	11	12	Sub-total
157	Large User	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen	Sub-total
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198	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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200	\$0	\$0	\$0	\$0	\$0	\$0	\$0
201	\$0	\$0	\$0	\$0	\$0	\$0	\$0
202	(\$110,360)	(\$109,124)	(\$5,841)	(\$14,582)	(\$25,498)	(\$8,036)	(\$4,006,569)
203	(\$182)	(\$180)	(\$10)	(\$24)	(\$42)	(\$13)	(\$6,617)
204	(\$9,308)	(\$9,204)	(\$493)	(\$1,230)	(\$2,151)	(\$678)	(\$337,932)
205	(\$47,970)	(\$47,433)	(\$2,539)	(\$6,339)	(\$11,083)	(\$3,493)	(\$1,741,531)
206	(\$50,359)	(\$49,795)	(\$2,665)	(\$6,654)	(\$11,635)	(\$3,667)	(\$1,828,269)
207	(\$161,445)	(\$159,636)	(\$8,544)	(\$21,333)	(\$37,302)	(\$11,755)	(\$5,861,192)
208	(\$2,503)	(\$2,475)	(\$132)	(\$331)	(\$578)	(\$182)	(\$90,866)
209	(\$3,467)	(\$3,428)	(\$183)	(\$458)	(\$801)	(\$252)	(\$125,869)
210	(\$3,686)	(\$3,645)	(\$195)	(\$487)	(\$852)	(\$268)	(\$133,834)
211	(\$15,236)	(\$15,066)	(\$806)	(\$2,013)	(\$3,520)	(\$1,109)	(\$553,145)
212	\$0	\$0	\$0	\$0	\$0	\$0	\$0
213	(\$10,181)	(\$10,067)	(\$539)	(\$1,345)	(\$2,352)	(\$741)	(\$369,619)
214	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215	\$0	\$0	\$0	\$0	\$0	\$0	\$0
216	(\$63,665)	(\$62,952)	(\$3,369)	(\$8,412)	(\$14,710)	(\$4,636)	(\$2,311,351)
217	\$0	\$0	\$0	\$0	\$0	\$0	\$0
218	\$0	\$0	\$0	\$0	\$0	\$0	\$0
219	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	(\$478,363)	(\$473,005)	(\$25,317)	(\$63,209)	(\$110,525)	(\$34,831)	(\$17,366,793)
221							
222	(\$478,363)	(\$473,005)	(\$25,317)	(\$63,209)	(\$110,525)	(\$34,831)	(\$17,366,793)
223							

BB BC BD BE BG BH BQ

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Large User Street Light Sentinel Light Unmetered Load Stand-By CoGen Sub-total

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Large User Street Light Sentinel Light Unmetered Load Stand-By CoGen Sub-total

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341	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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344	\$0	\$0	\$0	\$0	\$0	\$0	\$0
345	\$0	\$0	\$0	\$0	\$0	\$0	\$0
346	\$7,428	\$7,344	\$393	\$981	\$1,716	\$541	\$269,656
347	\$61	\$60	\$3	\$8	\$14	\$4	\$2,206
348	\$2,166	\$2,142	\$115	\$286	\$500	\$158	\$78,637
349	\$17,497	\$17,301	\$926	\$2,312	\$4,043	\$1,274	\$635,205
350	\$23,806	\$23,539	\$1,260	\$3,146	\$5,500	\$1,733	\$864,262
351	\$11,528	\$11,399	\$610	\$1,523	\$2,664	\$839	\$418,520
352	\$856	\$847	\$45	\$113	\$198	\$62	\$31,087
353	\$1,380	\$1,365	\$73	\$182	\$319	\$100	\$50,099
354	\$819	\$809	\$43	\$108	\$189	\$60	\$29,718
355	\$1,081	\$1,069	\$57	\$143	\$250	\$79	\$39,250
356	\$0	\$0	\$0	\$0	\$0	\$0	\$0
357	\$1,191	\$1,177	\$63	\$157	\$275	\$87	\$43,228
358	\$0	\$0	\$0	\$0	\$0	\$0	\$0
359	\$0	\$0	\$0	\$0	\$0	\$0	\$0
360	\$8,024	\$7,934	\$425	\$1,060	\$1,854	\$584	\$291,295
361	\$0	\$0	\$0	\$0	\$0	\$0	\$0
362	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363	\$0	\$0	\$0	\$0	\$0	\$0	\$0
364	\$75,835	\$74,986	\$4,013	\$10,021	\$17,522	\$5,522	\$2,753,163
365							
366	\$75,835	\$74,986	\$4,013	\$10,021	\$17,522	\$5,522	\$2,753,163
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371	6	7	8	9	11	12	Sub-total
372	Large User	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen	Sub-total
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444	6	7	8	9	11	12	Sub-total
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	BB	BC	BD	BE	BG	BH	BQ
	Large User	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen	Sub -total
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493	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	\$0	\$0	\$0	\$0	\$0	\$0	\$0
495	\$0	\$0	\$0	\$0	\$0	\$0	\$0
496	\$0	\$0	\$0	\$0	\$0	\$0	\$0
497	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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501	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502	\$0	\$0	\$0	\$0	\$0	\$0	\$0
503	\$0	\$0	\$0	\$0	\$0	\$0	\$0
504	\$0	\$0	\$0	\$0	\$0	\$0	\$0
505	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506	\$0	\$0	\$0	\$0	\$0	\$0	\$0
507	\$0	\$0	\$0	\$0	\$0	\$0	\$0
508	\$0	\$0	\$0	\$0	\$0	\$0	\$0
509	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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511	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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517	6	7	8	9	11	12	Sub -total
518							
	Large User	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen	Sub -total
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	BB	BC	BD	BE	BG	BH	BQ
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560	\$0	\$0	\$0	\$0	\$0	\$0	\$0
561							
562	\$0	\$0	\$0	\$0	\$0	\$0	\$0
563	\$0	\$0	\$0	\$0	\$0	\$0	\$0
564	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565	\$0	\$0	\$0	\$0	\$0	\$0	\$0
566	\$0	\$0	\$0	\$0	\$0	\$0	\$0
567	\$0	\$0	\$0	\$0	\$0	\$0	\$0
568	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569	\$0	\$0	\$0	\$0	\$0	\$0	\$0
570	\$0	\$0	\$0	\$0	\$0	\$0	\$0
571	\$0	\$0	\$0	\$0	\$0	\$0	\$0
572	\$0	\$0	\$0	\$0	\$0	\$0	\$0
573	\$0	\$0	\$0	\$0	\$0	\$0	\$0
574	\$0	\$0	\$0	\$0	\$0	\$0	\$0
575	\$0	\$0	\$0	\$0	\$0	\$0	\$0
576	\$0	\$0	\$0	\$0	\$0	\$0	\$0
577	\$0	\$0	\$0	\$0	\$0	\$0	\$0
578	\$0	\$0	\$0	\$0	\$0	\$0	\$0
579	\$0	\$0	\$0	\$0	\$0	\$0	\$0
580	\$0	\$0	\$0	\$0	\$0	\$0	\$0
581	\$0	\$0	\$0	\$0	\$0	\$0	\$0
582	\$0	\$0	\$0	\$0	\$0	\$0	\$0
583							
584	\$0	\$0	\$0	\$0	\$0	\$0	\$0
585							
586	6	7	8	9	11	12	Sub -total
587	Large User	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen	Sub -total
588							
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630	3%	3%	0%	0%	1%	0%	100%
631	3%	3%	0%	0%	1%	0%	100%
632	3%	3%	0%	0%	1%	0%	100%
633	3%	3%	0%	0%	1%	0%	100%
634	3%	3%	0%	0%	1%	0%	100%
635	3%	3%	0%	0%	1%	0%	100%
636	3%	3%	0%	0%	1%	0%	100%
637	3%	3%	0%	0%	1%	0%	100%
638	3%	3%	0%	0%	1%	0%	100%
639	3%	3%	0%	0%	1%	0%	100%
640	3%	3%	0%	0%	1%	0%	100%
641	3%	3%	0%	0%	1%	0%	100%
642	3%	3%	0%	0%	1%	0%	100%
643	3%	3%	0%	0%	1%	0%	100%
644	3%	3%	0%	0%	1%	0%	100%
645	3%	3%	0%	0%	1%	0%	100%
646	3%	3%	0%	0%	1%	0%	100%
647	3%	3%	0%	0%	1%	0%	100%
648	3%	3%	0%	0%	1%	0%	100%
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USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
	Distribution Plant			
1805	Land	DCP		0%
1805-1	Land Station >50 kV	TCP		0%
1805-2	Land Station <50 kV	DCP		0%
1806	Land Rights	DCP		0%
1806-1	Land Rights Station >50 kV	TCP		0%
1806-2	Land Rights Station <50 kV	DCP		0%
1808	Buildings and Fixtures	DCP		0%
1808-1	Buildings and Fixtures > 50 kV	TCP		0%
1808-2	Buildings and Fixtures < 50 kV	DCP		0%
1810	Leasehold Improvements	DCP		0%
1810-1	Leasehold Improvements >50 kV	TCP		0%
1810-2	Leasehold Improvements <50 kV	DCP		0%
1815	Transformer Station Equipment - Normally Primary above 50 kV	TCP		0%
1820	Distribution Station Equipment - Normally Primary below 50 kV	DCP		0%
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	DCP		0%
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	PNCP		0%
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP		0%
1825-1	Storage Battery Equipment > 50 kV	TCP		0%
1825-2	Storage Battery Equipment <50 kV	DCP		0%
1830	Poles, Towers and Fixtures	DNCP	CCA	30%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	30%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	30%
1835	Overhead Conductors and Devices	DNCP	CCA	30%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	30%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	30%
1840	Underground Conduit	DNCP	CCA	30%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	30%
1840-5	Underground Conduit - Secondary	SNCP	CCS	30%
1845	Underground Conductors and Devices	DNCP	CCA	30%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	30%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	30%
1850	Line Transformers	LTNCP	CCLT	35%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	Accumulated Amortization			

2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets		
	Operation			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	30%
5010	Load Dispatching	1815-1855 D	1815-1855 C	30%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment - Operation Labour	1815 D		0%
5015	Transformer Station Equipment - Operation Supplies and Expenses	1815 D		0%
5016	Distribution Station Equipment - Operation Labour	1820 D		0%
5017	Distribution Station Equipment - Operation Supplies and Expenses	1820 D		0%
5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835 D	1830 & 1835 C	30%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	30%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers-Operation	1850 D	1850 C	35%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	30%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	30%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	35%
5065	Meter Expense		CWMC	100%
5070	Customer Premises - Operation Labour		CCA	100%
5075	Customer Premises - Materials and Expenses		CCA	100%
5085	Miscellaneous Distribution Expense	1815-1855 D	1815-1855 C	30%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	30%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	30%
	Maintenance			
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	30%
5110	Maintenance of Buildings and Fixtures - Distribution Stations	1808 D		0%
5112	Maintenance of Transformer Station Equipment	1815 D		0%
5114	Maintenance of Distribution Station Equipment	1820 D		0%
5120	Maintenance of Poles, Towers and Fixtures	1830 D	1830 C	30%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	30%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	30%
5145	Maintenance of Underground Conduit	1840 D	1840 C	30%
5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	30%

5155	Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1850 C	35%
5175	Maintenance of Meters		1860 C	100%



2006 Cost Allocation Information Filing

London Hydro Inc
 EB-2005-0389 EB-2007-0002
 Wednesday, February 28, 2007

Sheet E2 Allocator Worksheet - First Run

Details:
 The worksheet below details how allocators are derived.

			1	2	3	6	7	8	9	11	12	
	Explanation	ID and Factors	Total	Residential	GS less than 50	GS > 50 (blended TOU and Non-TOU)	Large User	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen
17	Demand Allocators											
19	1 cp											
20	Transformation CP	TCP1	100.00%	40.49%	15.16%	38.65%	4.78%	0.01%	0.00%	0.15%	0.63%	0.13%
21	Bulk Delivery (SubTransmission) CP	BCP1	100.00%	40.49%	15.16%	38.65%	4.78%	0.01%	0.00%	0.15%	0.63%	0.13%
22	Distribution CP (Total System)	DCP1	100.00%	40.49%	15.16%	38.65%	4.78%	0.01%	0.00%	0.15%	0.63%	0.13%
24	4 cp											
25	Transformation CP	TCP4	100.00%	42.41%	14.27%	37.64%	4.58%	0.23%	0.01%	0.18%	0.57%	0.12%
26	Bulk Delivery (SubTransmission) CP	BCP4	100.00%	42.41%	14.27%	37.64%	4.58%	0.23%	0.01%	0.18%	0.57%	0.12%
27	Distribution CP (Total System)	DCP4	100.00%	42.41%	14.27%	37.64%	4.58%	0.23%	0.01%	0.18%	0.57%	0.12%
29	12 cp											
30	Transformation CP	TCP12	100.00%	38.78%	13.59%	40.89%	5.45%	0.66%	0.02%	0.20%	0.34%	0.07%
31	Bulk Delivery (SubTransmission) CP	BCP12	100.00%	38.78%	13.59%	40.89%	5.45%	0.66%	0.02%	0.20%	0.34%	0.07%
32	Distribution CP (Total System)	DCP12	100.00%	38.78%	13.59%	40.89%	5.45%	0.66%	0.02%	0.20%	0.34%	0.07%
34	NON CO_INCIDENT PEAK											
35	1 NCP											
36	Distribution NCP (Total System)	DNCP1	100.00%	41.38%	14.91%	36.86%	5.22%	0.00%	0.00%	0.09%	1.27%	0.27%
37	Primary NCP	PNCP1	100.00%	37.35%	15.50%	39.75%	5.65%	0.00%	0.00%	0.10%	1.37%	0.29%
38	Line Transformer NCP	LTNCP1	100.00%	42.03%	17.44%	40.26%	0.00%	0.00%	0.00%	0.11%	0.00%	0.16%
39	Secondary NCP	SNCP1	100.00%	88.25%	11.17%	0.00%	0.00%	0.00%	0.00%	0.23%	0.00%	0.34%
41	4 NCP											
42	Distribution NCP (Total System)	DNCP4	100.00%	39.37%	14.41%	38.89%	5.62%	0.00%	0.00%	0.09%	1.34%	0.28%
43	Primary NCP	PNCP4	100.00%	34.80%	15.01%	42.21%	6.12%	0.00%	0.00%	0.10%	1.46%	0.30%
44	Line Transformer NCP	LTNCP4	100.00%	39.52%	17.04%	43.15%	0.00%	0.00%	0.00%	0.11%	0.00%	0.17%
45	Secondary NCP	SNCP4	100.00%	87.82%	11.55%	0.00%	0.00%	0.00%	0.00%	0.24%	0.00%	0.38%
47	12 NCP											
48	Distribution NCP (Total System)	DNCP12	100.00%	37.71%	13.72%	41.00%	5.92%	0.00%	0.00%	0.09%	1.30%	0.27%
49	Primary NCP	PNCP12	100.00%	32.19%	14.34%	45.11%	6.53%	0.00%	0.00%	0.10%	1.43%	0.30%
50	Line Transformer NCP	LTNCP12	100.00%	36.84%	16.41%	46.47%	0.00%	0.00%	0.00%	0.11%	0.00%	0.17%
51	Secondary NCP	SNCP12	100.00%	87.44%	11.88%	0.00%	0.00%	0.00%	0.00%	0.27%	0.00%	0.41%
53	Demand Allocators - Composite											
55	DEMAND 1815-1855	1815-1855 D	100.00%	41.96%	14.95%	37.33%	4.33%	0.00%	0.00%	0.12%	1.03%	0.29%
56	DEMAND 1808	1808 D	100.00%	42.41%	14.27%	37.64%	4.58%	0.23%	0.01%	0.18%	0.57%	0.12%
57	DEMAND 1815	1815 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
58	DEMAND 1820	1820 D	100.00%	34.80%	15.01%	42.21%	6.12%	0.00%	0.00%	0.10%	1.46%	0.30%
59	DEMAND 1815 & 1820	1815 & 1820 D	100.00%	34.80%	15.01%	42.21%	6.12%	0.00%	0.00%	0.10%	1.46%	0.30%

	A	B	C	D	E	F	I	J	K	L	N	O
60	DEMAND 1830	1830 D	100.00%	54.42%	13.73%	26.60%	3.85%	0.00%	0.00%	0.15%	0.92%	0.33%
61	DEMAND 1835	1835 D	100.00%	48.06%	14.15%	31.66%	4.59%	0.00%	0.00%	0.13%	1.09%	0.32%
62	DEMAND 1830 & 1835	1830 & 1835 D	100.00%	48.58%	14.11%	31.25%	4.53%	0.00%	0.00%	0.13%	1.08%	0.32%
63	DEMAND 1840	1840 D	100.00%	39.65%	14.69%	38.36%	5.56%	0.00%	0.00%	0.11%	1.32%	0.31%
64	DEMAND 1845	1845 D	100.00%	39.48%	14.70%	38.50%	5.58%	0.00%	0.00%	0.11%	1.33%	0.31%
65	DEMAND 1840 & 1845	1840 & 1845 D	100.00%	39.49%	14.70%	38.48%	5.58%	0.00%	0.00%	0.11%	1.33%	0.31%
66	DEMAND 1850	1850 D	100.00%	39.52%	17.04%	43.15%	0.00%	0.00%	0.00%	0.11%	0.00%	0.17%
67	DEMAND 1855	1855 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
68	DEMAND 1860	1860 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
69												
70	CUSTOMER ALLOCATORS											
71												
72	Billing Data											
73	kWh	CEN	100.00%	33.32%	12.96%	46.08%	6.36%	0.67%	0.03%	0.30%	0.00%	0.29%
74	kW	CDEM	100.00%	0.00%	0.00%	88.36%	9.60%	1.44%	0.06%	0.00%	0.00%	0.54%
75	kWh - Excl WMP	CEN EWMP	100.00%	33.32%	12.96%	46.09%	6.36%	0.67%	0.00%	0.30%	0.00%	0.29%
76												
77	Dollar Billed (per 2006 EDR)	CREV	100.00%	62.59%	16.11%	18.14%	2.10%	0.38%	0.02%	0.18%	0.00%	0.49%
78	Bad Debt 3 Year Historical Average	BDHA	100.00%	79.84%	14.48%	5.69%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
79	Late Payment 3 Year Historical Average	LPHA	100.00%	60.07%	16.15%	22.80%	0.00%	0.40%	0.02%	0.55%	0.00%	0.00%
80												
81	Number of Bills	CNB	100.00%	90.05%	8.54%	1.11%	0.00%	0.00%	0.20%	0.10%	0.00%	0.00%
82	Number of Connections (Unmetered)	CCON	100.00%	0.00%	0.00%	0.00%	0.00%	86.28%	4.62%	9.10%	0.00%	0.00%
83												
85												
86	Total Number of Customer	CCA	100.00%	81.37%	6.84%	1.03%	0.00%	9.28%	0.50%	0.98%	0.00%	0.00%
87	Subtransmission Customer Base	CCB	100.00%	0.00%	0.00%	0.00%	0.00%	86.28%	4.62%	9.10%	0.00%	0.00%
88	Primary Feeder Customer Base	CCP	100.00%	81.37%	6.84%	1.03%	0.00%	9.28%	0.50%	0.98%	0.00%	0.00%
89	Line Transformer Customer Base	CCLT	100.00%	81.46%	6.85%	0.93%	0.00%	9.29%	0.50%	0.98%	0.00%	0.00%
90	Secondary Feeder Customer Base	CCS	100.00%	86.37%	2.22%	0.00%	0.00%	9.85%	0.53%	1.04%	0.00%	0.00%
91												
92	Weighted - Services	CWCS	100.00%	84.48%	4.33%	0.00%	0.00%	9.63%	0.52%	1.02%	0.00%	0.02%
93	Weighted Meter -Capital	CWMC	100.00%	60.33%	12.92%	26.16%	0.30%	0.00%	0.00%	0.00%	0.00%	0.30%
94	Weighted Meter Reading	CWMR	100.00%	80.11%	17.52%	2.36%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
95	Weighted Bills	CWNB	100.00%	78.27%	14.85%	6.73%	0.02%	0.00%	0.02%	0.08%	0.00%	0.02%
96												
97	CUSTOMER ALLOCATORS - Composite											
98												
99	CUSTOMER 1815-1855	1815-1855 C	100.00%	82.12%	6.19%	0.84%	0.00%	9.36%	0.50%	0.99%	0.00%	0.00%
100	CUSTOMER 1808	1808 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
101	CUSTOMER 1815	1815 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
102	CUSTOMER 1820	1820 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
103	CUSTOMER 1815 & 1820	1815 & 1820 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
104	CUSTOMER 1830	1830 C	100.00%	83.22%	5.13%	0.65%	0.00%	9.49%	0.51%	1.00%	0.00%	0.00%
105	CUSTOMER 1835	1835 C	100.00%	82.62%	5.69%	0.77%	0.00%	9.42%	0.50%	0.99%	0.00%	0.00%
106	CUSTOMER 1830 & 1835	1830 & 1835 C	100.00%	82.67%	5.64%	0.76%	0.00%	9.43%	0.51%	0.99%	0.00%	0.00%
107	CUSTOMER 1840	1840 C	100.00%	81.83%	6.42%	0.93%	0.00%	9.33%	0.50%	0.98%	0.00%	0.00%
108	CUSTOMER 1845	1845 C	100.00%	81.81%	6.43%	0.94%	0.00%	9.33%	0.50%	0.98%	0.00%	0.00%
109	CUSTOMER 1840 & 1845	1840 & 1845 C	100.00%	81.81%	6.43%	0.94%	0.00%	9.33%	0.50%	0.98%	0.00%	0.00%
110	CUSTOMER 1850	1850 C	100.00%	81.46%	6.85%	0.93%	0.00%	9.29%	0.50%	0.98%	0.00%	0.00%
111	CUSTOMER 1855	1855 C	100.00%	84.48%	4.33%	0.00%	0.00%	9.63%	0.52%	1.02%	0.00%	0.02%
112	CUSTOMER 1860	1860 C	100.00%	60.33%	12.92%	26.16%	0.30%	0.00%	0.00%	0.00%	0.00%	0.30%
113												
114	Composite Allocators											
115	Net Fixed Assets	NFA	100.00%	54.72%	12.30%	26.15%	2.75%	2.72%	0.15%	0.36%	0.64%	0.20%
116	Net Fixed Assets Excluding Capital Contribution	NFA ECC	100.00%	54.72%	12.30%	26.15%	2.75%	2.72%	0.15%	0.36%	0.64%	0.20%

	A	B	C	D	E	F	I	J	K	L	N	O
117	5005-5340	O&M	100.00%	60.72%	13.18%	21.17%	1.98%	1.97%	0.11%	0.28%	0.45%	0.15%

	A	B	C	D	E	H	I	J	K	M	N
1	2006 Cost Allocation Information Filing										
2	London Hydro Inc										
3	EB-2005-0389 EB-2007-0002										
4	Wednesday, February 28, 2007										
5	Sheet E3 Demand Allocator Worksheet - First Run										
6	Instructions:										
7	Input sheet for Demand Allocators.										
8											
9											
10											
11											
12											
13	PLCC WATTS										
14	400										
15											
16			1	2	3	6	7	8	9	11	12
17	Customer Classes	Total	Residential	GS less than 50	GS > 50 (blended TOU and Non-TOU)	Large User	Street Light	Sentinel Light	Unmetered Load	Stand-By	CoGen
18											
19	CCA	151,276	123,095	10,351	1,553	3	14,037	752	1,481	0	4
20	CCB	16,270	0	0	0	0	14,037	752	1,481	0	0
21	CCP	151,276	123,095	10,351	1,553	3	14,037	752	1,481	0	4
22	CCLT	151,114	123,095	10,349	1,398	0	14,037	752	1,481	0	2
23	CCS	142,525	123,095	3,158	0	0	14,037	752	1,481	0	2
24											
25	PLCC-CCA	60,510	49,238	4,140	621	1	5,615	301	592	0	2
26	PLCC-CCB	6,508	0	0	0	0	5,615	301	592	0	0
27	PLCC-CCP	60,510	49,238	4,140	621	1	5,615	301	592	0	2
28	PLCC-CCLT	60,446	49,238	4,140	559	0	5,615	301	592	0	1
29	PLCC-CCS	57,010	49,238	1,263	0	0	5,615	301	592	0	1
30											
31											
32	1NCP										
33	DNCP1	727,895	298,608	107,624	265,971	37,688	5,387	296	1,253	9,153	1,915
34	PNCP1	727,895	298,608	107,624	265,971	37,688	5,387	296	1,253	9,153	1,915
35	LTNCP1	653,530	298,608	107,603	239,425	0	5,387	296	1,253	0	957
36	SNCP1	339,337	298,608	32,835	0	0	5,387	296	1,253	0	957
37											
38	PLCC - 1NCP										
39	DNCP1A	721,619	298,608	107,624	265,971	37,688	0	0	660	9,153	1,915
40	PNCP1A	667,617	249,370	103,484	265,349	37,687	0	0	660	9,153	1,913
41	LTNCP1A	593,317	249,370	103,464	238,866	0	0	0	660	0	957
42	SNCP1A	282,559	249,370	31,572	0	0	0	0	660	0	957
43											
44	4 NCP										
45											
46	DNCP4	2,689,498	1,049,159	384,063	1,036,126	149,764	21,510	1,083	4,707	35,632	7,454
47	PNCP4	2,689,498	1,049,159	384,063	1,036,126	149,764	21,510	1,083	4,707	35,632	7,454
48	LTNCP4	2,396,889	1,049,159	383,989	932,714	0	21,510	1,083	4,707	0	3,727
49	SNCP4	1,197,360	1,049,159	117,174	0	0	21,510	1,083	4,707	0	3,727
50											
51	PLCC - 4NCP										
52	DNCP4A	2,664,535	1,049,159	384,063	1,036,126	149,764	0	0	2,338	35,632	7,454
53	PNCP4A	2,448,526	852,207	367,502	1,033,641	149,759	0	0	2,338	35,632	7,447
54	LTNCP4A	2,156,176	852,207	367,431	930,477	0	0	0	2,338	0	3,724
55	SNCP4A	970,390	852,207	112,122	0	0	0	0	2,338	0	3,724
56											
57	12NCP										
58											
59	DNCP12	7,002,029	2,612,493	950,237	2,840,158	410,046	64,223	2,640	13,268	90,114	18,851
60	PNCP12	7,002,029	2,612,493	950,237	2,840,158	410,046	64,223	2,640	13,268	90,114	18,851
61	LTNCP12	6,208,793	2,612,493	950,053	2,556,691	0	64,223	2,640	13,268	0	9,425
62	SNCP12	2,991,958	2,612,493	289,909	0	0	64,223	2,640	13,268	0	9,425
63											
64	PLCC - 12NCP										
65	DNCP12A	6,928,057	2,612,493	950,237	2,840,158	410,046	0	0	6,159	90,114	18,851
66	PNCP12A	6,280,028	2,021,637	900,552	2,832,704	410,031	0	0	6,159	90,114	18,832
67	LTNCP12A	5,487,570	2,021,637	900,378	2,549,981	0	0	0	6,159	0	9,416
68	SNCP12A	2,311,962	2,021,637	274,751	0	0	0	0	6,159	0	9,416

Details:
 The worksheet below details how costs are treated, categorized, and grouped.

This sheet shows what accounts are included in the COSS, and how they are grouped into working capital and rate base. It shows how accounts are categorized in the customer and demand related costs. It will then show how the categorized costs are allocated to customer and demand related components. It will also show how Miscellaneous Revenue and General Plant and Administration costs are allocated. Finally, it will show how costs are being grouped together for presentation purposes.

Uniform System of Accounts - Detail Accounts:	USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related
						Demand	Customer	Joint				
	1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M		O&M			
	1608	Franchises and Consents	Other Distribution Assets	gp						NFA ECC		
	1805	Land		dp	DDCP							
	1805-1	Land Station >50 kV		dp	TCP	TCP4		TCP4				
	1805-2	Land Station <50 kV		dp	DCP	DCP4		DCP4				
	1806	Land Rights		dp	DDCP							
	1806-1	Land Rights Station >50 kV		dp	TCP	TCP4		TCP4				
	1806-2	Land Rights Station <50 kV		dp	DCP	DCP4		DCP4				
	1808	Buildings and Fixtures		dp	DDCP							
	1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP4		TCP4				
	1808-2	Buildings and Fixtures < 50 kV		dp	DCP	DCP4		DCP4				
	1810	Leasehold Improvements		dp	DDCP							
	1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP4		TCP4				
	1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP4		DCP4				
	1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP4		TCP4				
	1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP4		DCP4				
	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP4		DCP4				
	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4		PNCP4				
	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN		CEN			
	1825	Storage Battery Equipment		dp	DDCP							
	1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP4		TCP4				

cp	ncp	non-demand	FINAL
TCP4			TCP4
DCP4			DCP4
TCP4			TCP4
DCP4			DCP4
TCP4			TCP4
DCP4			DCP4
TCP4			TCP4
DCP4			DCP4
TCP4			TCP4
DCP4			DCP4
	PNCP4		PNCP4
TCP4			TCP4

Uniform System of Accounts - Detail Accounts:	USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related	cp	ncp	non-demand	FINAL
						Demand	Customer	Joint								
1825-2	Storage Battery Equipment <50 kV			dp	DCP	DCP4			DCP4							DCP4
1830	Poles, Towers and Fixtures			dp	DDNCP											
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			dp	BCP	BCP4			BCP4							BCP4
1830-4	Poles, Towers and Fixtures - Primary			dp	PNCP	PNCP4	CCP	x	PNCP4	CCP						PNCP4
1830-5	Poles, Towers and Fixtures - Secondary			dp	SNCP	SNCP4	CCS	x	SNCP4	CCS						SNCP4
1835	Overhead Conductors and Devices			dp	DDNCP											
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			dp	BCP	BCP4			BCP4							BCP4
1835-4	Overhead Conductors and Devices - Primary			dp	PNCP	PNCP4	CCP	x	PNCP4	CCP						PNCP4
1835-5	Overhead Conductors and Devices - Secondary			dp	SNCP	SNCP4	CCS	x	SNCP4	CCS						SNCP4
1840	Underground Conduit			dp	DDNCP											
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings		dp	BCP	BCP4			BCP4							BCP4
1840-4	Underground Conduit - Primary	Land and Buildings		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP						PNCP4
1840-5	Underground Conduit - Secondary	Land and Buildings		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS						SNCP4
1845	Underground Conductors and Devices	Land and Buildings		dp	DDNCP											
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50		dp	BCP	BCP4			BCP4							BCP4
1845-4	Underground Conductors and Devices - Primary	DS		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP						PNCP4
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS						SNCP4
1850	Line Transformers	Poles, Wires		dp	LTNCP	LTNCP4	CCLT	x	LTNCP4	CCLT						LTNCP4
1855	Services	Services and Meters		dp			CWCS			CWCS						
1860	Meters	Services and Meters		dp			CWMC			CWMC						
1905	Land	Land and Buildings		gp							NFA ECC					
1906	Land Rights	Land and Buildings		gp							NFA ECC					
1908	Buildings and Fixtures	General Plant		gp							NFA ECC					
1910	Leasehold Improvements	General Plant		gp							NFA ECC					
1915	Office Furniture and Equipment	Equipment		gp							NFA ECC					
1920	Computer Equipment - Hardware	IT Assets		gp							NFA ECC					
1925	Computer Software	IT Assets		gp							NFA ECC					
1930	Transportation Equipment	Equipment		gp							NFA ECC					
1935	Stores Equipment	Equipment		gp							NFA ECC					
1940	Tools, Shop and Garage Equipment	Equipment		gp							NFA ECC					
1945	Measurement and Testing Equipment	Equipment		gp							NFA ECC					
1950	Power Operated Equipment	Equipment		gp							NFA ECC					
1955	Communication Equipment	Equipment		gp							NFA ECC					

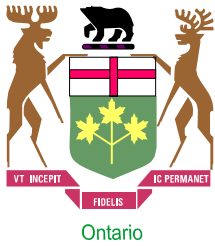
Uniform System of Accounts - Detail Accounts:	USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related	cp	ncp	non-demand	FINAL
						Demand	Customer	Joint								
1960	Miscellaneous Equipment	Equipment	gp								NFA ECC					
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp								NFA ECC					
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp								NFA ECC					
1980	System Supervisory Equipment	Other Distribution Assets	gp								NFA ECC					
1990	Other Tangible Property	Other Distribution Assets	gp								NFA ECC					
1995	Contributions and Grants - Credit	Contributions and Grants	co			Break out	Breakout	Break out	Breakout							
2005	Property Under Capital Leases	Other Distribution Assets	gp								NFA ECC					
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp								NFA ECC					
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep			Break out	Breakout	Break out	Breakout							
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep			Break out	Breakout	Break out	Breakout							
3046	Balance Transferred From Income	Equity	NI									NFA				
4080	Distribution Services Revenue	Distribution Services Revenue	CREV									CREV				
4082	Retail Services Revenues	Other Distribution Revenue	mi									CWNB				
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi									CWNB				
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi									CWNB				
4205	Interdepartmental Rents	Other Distribution Revenue	mi									NFA				
4210	Rent from Electric Property	Other Distribution Revenue	mi									NFA				
4215	Other Utility Operating Income	Other Distribution Revenue	mi									NFA				
4220	Other Electric Revenues	Other Distribution Revenue	mi									NFA				
4225	Late Payment Charges	Late Payment Charges	mi									LPHA				
4235	Miscellaneous Service Revenues	Specific Service Charges	mi									CWNB				
4240	Provision for Rate Refunds	Other Distribution Revenue	mi									NFA				
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi									NFA				
4305	Regulatory Debits	Other Income & Deductions	mi									NFA				
4310	Regulatory Credits	Other Income & Deductions	mi									NFA				
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi									NFA				
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi									NFA				
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi									NFA				

Uniform System of Accounts - Detail Accounts:	USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related	cp	ncp	non-demand	FINAL
						Demand	Customer	Joint								
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi									NFA				
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi									NFA				
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi									NFA				
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi									NFA				
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi									NFA				
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi									NFA				
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi									NFA				
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi									NFA				
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi									NFA				
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi									NFA				
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi									NFA				
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi									NFA				
4405	Interest and Dividend Income	Other Income & Deductions	mi									NFA				
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi									NFA				
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop								CEN EWMP					
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop								CEN EWMP					
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop								CEN EWMP					
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop								CEN EWMP					
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop								CEN					
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop								CEN EWMP					
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop								CEN					
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop								CEN EWMP					
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D	
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D	
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C					1808 D	1808 D	

Uniform System of Accounts - Detail Accounts:	USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related	cp	ncp	non-demand	FINAL
						Demand	Customer	Joint								
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C						1815 D	1815 D
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C						1815 D	1815 D
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C						1820 D	1820 D
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C						1820 D	1820 D
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	830 & 1835 D	830 & 1835 D	830 & 1835 C	x	830 & 1835 D	830 & 1835 C						830 & 1835 D	830 & 1835 D
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	830 & 1835 D	830 & 1835 D	830 & 1835 C	x	830 & 1835 D	830 & 1835 C						830 & 1835 D	830 & 1835 D
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	830 & 1835 D	830 & 1835 D	830 & 1835 C		830 & 1835 D	830 & 1835 C						830 & 1835 D	830 & 1835 D
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C						1850 D	1850 D
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	840 & 1845 D	840 & 1845 D	840 & 1845 C	x	840 & 1845 D	840 & 1845 C						840 & 1845 D	840 & 1845 D
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	840 & 1845 D	840 & 1845 D	840 & 1845 C	x	840 & 1845 D	840 & 1845 C						840 & 1845 D	840 & 1845 D
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	840 & 1845 D	840 & 1845 D	840 & 1845 C		840 & 1845 D	840 & 1845 C						840 & 1845 D	840 & 1845 D
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C						1850 D	1850 D
5065	Meter Expense	Operation (Working Capital)	cu			CWMC			CWMC							
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA			CCA							
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA			CCA							
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C						1815-1855 D	1815-1855 D
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	840 & 1845 D	840 & 1845 D	840 & 1845 C	x	840 & 1845 D	840 & 1845 C						840 & 1845 D	840 & 1845 D
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	830 & 1835 D	830 & 1835 D	830 & 1835 C	x	830 & 1835 D	830 & 1835 C						830 & 1835 D	830 & 1835 D
5096	Other Rent	Operation (Working Capital)	di								O&M					
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C						1815-1855 D	1815-1855 D
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C						1808 D	1808 D
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C						1815 D	1815 D
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C						1820 D	1820 D

Uniform System of Accounts - Detail Accounts:	USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related	cp	ncp	non-demand	FINAL
						Demand	Customer	Joint								
	5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x	1830 D	1830 C				1830 D	1830 D	
	5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x	1835 D	1835 C				1835 D	1835 D	
	5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C				1855 D	1855 D	
	5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x	1830 & 1835 D	1830 & 1835 C				1830 & 1835 D	1830 & 1835 D	
	5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x	1840 D	1840 C				1840 D	1840 D	
	5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x	1845 D	1845 C				1845 D	1845 D	
	5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C				1855 D	1855 D	
	5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C				1850 D	1850 D	
	5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C		1860 D	1860 C				1860 D	1860 D	
	5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
	5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			CWNR			CWNR						
	5315	Customer Billing	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
	5320	Collecting	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
	5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
	5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
	5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu			BDHA			BDHA						
	5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
	5405	Supervision	Community Relations (Working Capital)	ad							O&M					
	5410	Community Relations - Sundry	Community Relations (Working Capital)	ad							O&M					
	5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad							O&M					
	5420	Community Safety Program	Community Relations (Working Capital)	ad							NFA ECC					
	5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad							O&M					
	5505	Supervision	Other Distribution Expenses	ad							O&M					
	5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad							O&M					

Uniform System of Accounts - Detail Accounts:	USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related	cp	ncp	non-demand	FINAL
						Demand	Customer	Joint								
5515	Advertising Expense	Advertising Expenses	ad								O&M					
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad								O&M					
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad								O&M					
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad								O&M					
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad								O&M					
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad								O&M					
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad								O&M					
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad								O&M					
5635	Property Insurance	Insurance Expense (Working Capital)	ad								NFA ECC					
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad								O&M					
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad								O&M					
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad								O&M					
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad								O&M					
5660	General Advertising Expenses	Advertising Expenses	ad								O&M					
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad								O&M					
5670	Rent	Administrative and General Expenses (Working Capital)	ad								O&M					
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad								O&M					
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad								O&M					
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	cop								NFA ECC					
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out	Breakout				Breakout				PRORATED	PRORATED	
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout				Breakout				PRORATED	PRORATED	
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout				Breakout				PRORATED	PRORATED	



2006 Cost Allocation Information Filing

London Hydro Inc

EB-2005-0389 EB-2007-0002

Wednesday, February 28, 2007

Sheet E5 Reconciliation Worksheet - First Run

Details:

The worksheet below shows reconciliation of costs included and excluded in the Trial Balance.

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS
1565	Conservation and Demand Management Expenditures and Recoveries				
1608	Franchises and Consents				
1805	Land				
1805-1	Land Station >50 kV				
1805-2	Land Station <50 kV				
1806	Land Rights				
1806-1	Land Rights Station >50 kV				
1806-2	Land Rights Station <50 kV				
1808	Buildings and Fixtures				
1808-1	Buildings and Fixtures > 50 kV				
1808-2	Buildings and Fixtures < 50 KV				
1810	Leasehold Improvements				
1810-1	Leasehold Improvements >50 kV				
1810-2	Leasehold Improvements <50 kV				
1815	Transformer Station Equipment - Normally Primary above 50 kV				
1820	Distribution Station Equipment - Normally Primary below 50 kV				

1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)
1825	Storage Battery Equipment
1825-1	Storage Battery Equipment > 50 kV
1825-2	Storage Battery Equipment <50 kV
1830	Poles, Towers and Fixtures
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery
1830-4	Poles, Towers and Fixtures - Primary
1830-5	Poles, Towers and Fixtures - Secondary
1835	Overhead Conductors and Devices
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery
1835-4	Overhead Conductors and Devices - Primary
1835-5	Overhead Conductors and Devices - Secondary
1840	Underground Conduit
1840-3	Underground Conduit - Bulk Delivery
1840-4	Underground Conduit - Primary
1840-5	Underground Conduit - Secondary
1845	Underground Conductors and Devices
1845-3	Underground Conductors and Devices - Bulk Delivery
1845-4	Underground Conductors and Devices - Primary
1845-5	Underground Conductors and Devices - Secondary
1850	Line Transformers
1855	Services
1860	Meters
1905	Land
1906	Land Rights

1908	Buildings and Fixtures
1910	Leasehold Improvements
1915	Office Furniture and Equipment
1920	Computer Equipment - Hardware
1925	Computer Software
1930	Transportation Equipment
1935	Stores Equipment
1940	Tools, Shop and Garage Equipment
1945	Measurement and Testing Equipment
1950	Power Operated Equipment
1955	Communication Equipment
1960	Miscellaneous Equipment
1970	Load Management Controls - Customer Premises
1975	Load Management Controls - Utility Premises
1980	System Supervisory Equipment
1990	Other Tangible Property
1995	Contributions and Grants - Credit
2005	Property Under Capital Leases
2010	Electric Plant Purchased or Sold
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment
2120	Accumulated Amortization of Electric Utility Plant - Intangibles
3046	Balance Transferred From Income
4080	Distribution Services Revenue
4082	Retail Services Revenues
4084	Service Transaction Requests (STR) Revenues
4090	Electric Services Incidental to Energy Sales
4205	Interdepartmental Rents
4210	Rent from Electric Property
4215	Other Utility Operating Income
4220	Other Electric Revenues
4225	Late Payment Charges

4235	Miscellaneous Service Revenues
4240	Provision for Rate Refunds
4245	Government Assistance Directly Credited to Income
4305	Regulatory Debits
4310	Regulatory Credits
4315	Revenues from Electric Plant Leased to Others
4320	Expenses of Electric Plant Leased to Others
4325	Revenues from Merchandise, Jobbing, Etc.
4330	Costs and Expenses of Merchandising, Jobbing, Etc.
4335	Profits and Losses from Financial Instrument Hedges
4340	Profits and Losses from Financial Instrument Investments
4345	Gains from Disposition of Future Use Utility Plant
4350	Losses from Disposition of Future Use Utility Plant
4355	Gain on Disposition of Utility and Other Property
4360	Loss on Disposition of Utility and Other Property
4365	Gains from Disposition of Allowances for Emission
4370	Losses from Disposition of Allowances for Emission
4390	Miscellaneous Non-Operating Income
4395	Rate-Payer Benefit Including Interest
4398	Foreign Exchange Gains and Losses, Including Amortization
4405	Interest and Dividend Income
4415	Equity in Earnings of Subsidiary Companies

4705	Power Purchased
4708	Charges-WMS
4710	Cost of Power Adjustments
4712	Charges-One-Time
4714	Charges-NW
4715	System Control and Load Dispatching
4716	Charges-CN
4730	Rural Rate Assistance Expense
5005	Operation Supervision and Engineering
5010	Load Dispatching
5012	Station Buildings and Fixtures Expense
5014	Transformer Station Equipment - Operation Labour
5015	Transformer Station Equipment - Operation Supplies and Expenses
5016	Distribution Station Equipment - Operation Labour
5017	Distribution Station Equipment - Operation Supplies and Expenses
5020	Overhead Distribution Lines and Feeders - Operation Labour
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses
5030	Overhead Subtransmission Feeders - Operation
5035	Overhead Distribution Transformers- Operation
5040	Underground Distribution Lines and Feeders - Operation Labour
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses
5050	Underground Subtransmission Feeders - Operation
5055	Underground Distribution Transformers - Operation
5065	Meter Expense
5070	Customer Premises - Operation Labour

5075	Customer Premises - Materials and Expenses
5085	Miscellaneous Distribution Expense
5090	Underground Distribution Lines and Feeders - Rental Paid
5095	Overhead Distribution Lines and Feeders - Rental Paid
5096	Other Rent
5105	Maintenance Supervision and Engineering
5110	Maintenance of Buildings and Fixtures - Distribution Stations
5112	Maintenance of Transformer Station Equipment
5114	Maintenance of Distribution Station Equipment
5120	Maintenance of Poles, Towers and Fixtures
5125	Maintenance of Overhead Conductors and Devices
5130	Maintenance of Overhead Services
5135	Overhead Distribution Lines and Feeders - Right of Way
5145	Maintenance of Underground Conduit
5150	Maintenance of Underground Conductors and Devices
5155	Maintenance of Underground Services
5160	Maintenance of Line Transformers
5175	Maintenance of Meters
5305	Supervision
5310	Meter Reading Expense
5315	Customer Billing
5320	Collecting
5325	Collecting- Cash Over and Short
5330	Collection Charges
5335	Bad Debt Expense
5340	Miscellaneous Customer Accounts Expenses

5405	Supervision
5410	Community Relations - Sundry
5415	Energy Conservation
5420	Community Safety Program
5425	Miscellaneous Customer Service and Informational Expenses
5505	Supervision
5510	Demonstrating and Selling Expense
5515	Advertising Expense
5520	Miscellaneous Sales Expense
5605	Executive Salaries and Expenses
5610	Management Salaries and Expenses
5615	General Administrative Salaries and Expenses
5620	Office Supplies and Expenses
5625	Administrative Expense Transferred Credit
5630	Outside Services Employed
5635	Property Insurance
5640	Injuries and Damages
5645	Employee Pensions and Benefits
5650	Franchise Requirements
5655	Regulatory Expenses
5660	General Advertising Expenses
5665	Miscellaneous General Expenses
5670	Rent
5675	Maintenance of General Plant
5680	Electrical Safety Authority Fees
5685	Independent Market Operator Fees and Penalties
5705	Amortization Expense - Property, Plant, and Equipment
5710	Amortization of Limited Term Electric Plant
5715	Amortization of Intangibles and Other Electric Plant
5720	Amortization of Electric Plant Acquisition Adjustments

5730	Amortization of Unrecovered Plant and Regulatory Study Costs				
5735	Amortization of Deferred Development Costs				
5740	Amortization of Deferred Charges				
6005	Interest on Long Term Debt				
6105	Taxes Other Than Income Taxes				
6110	Income Taxes				
6205	Donations				
6210	Life Insurance				
6215	Penalties				
6225	Other Deductions				
Total		\$82,995,379	\$299,856,812	#####	Control

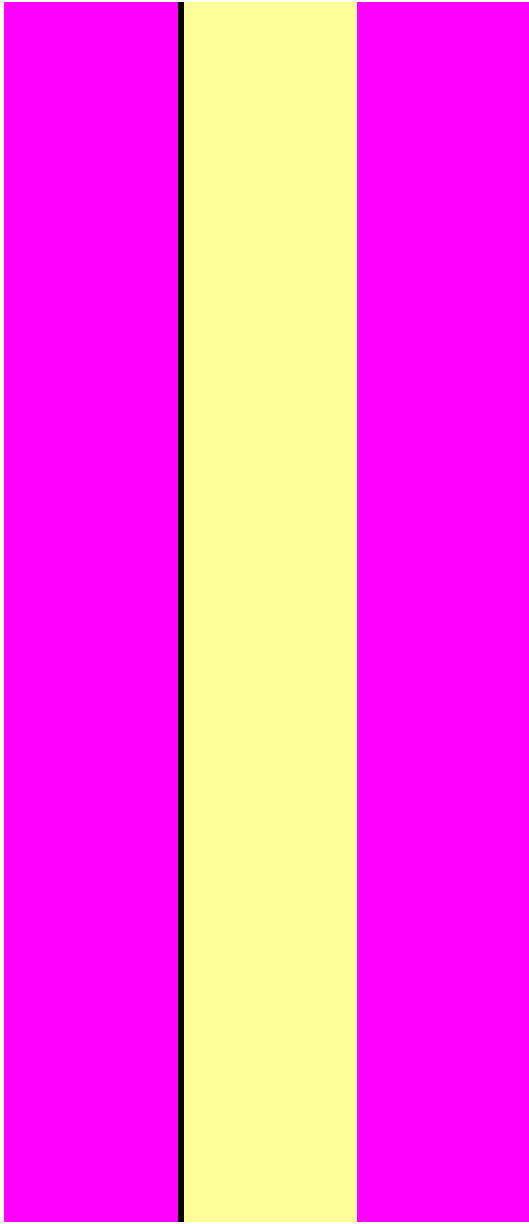
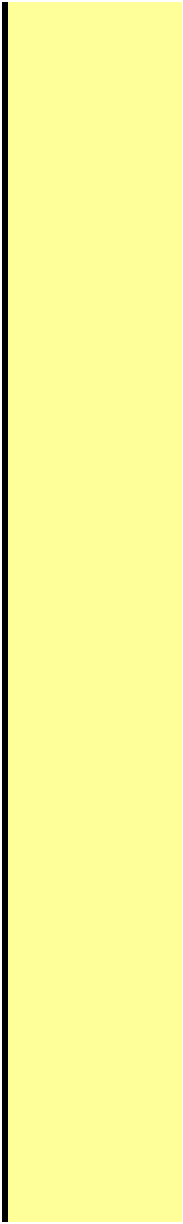
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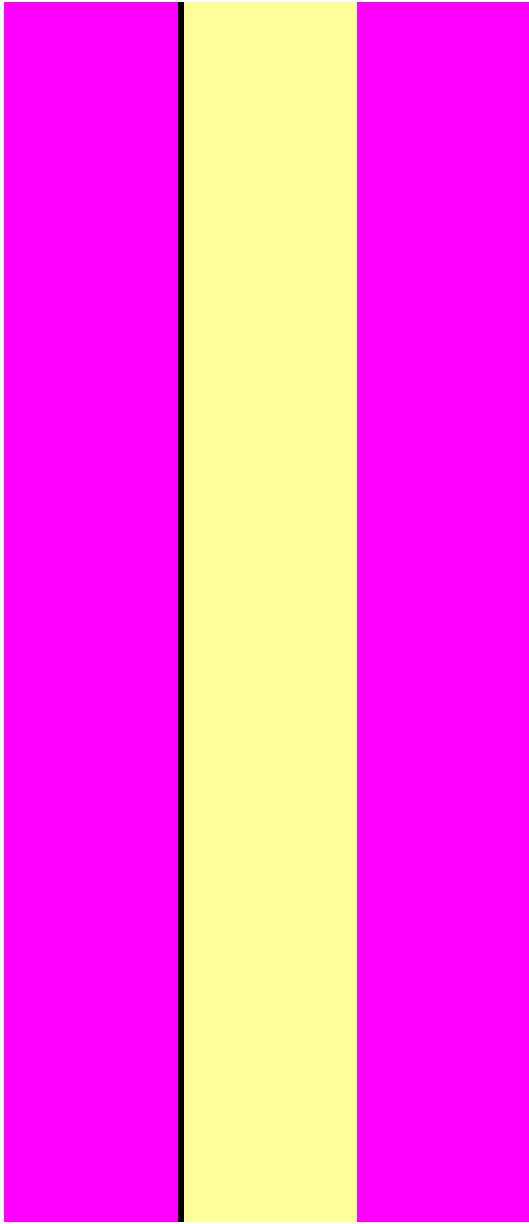
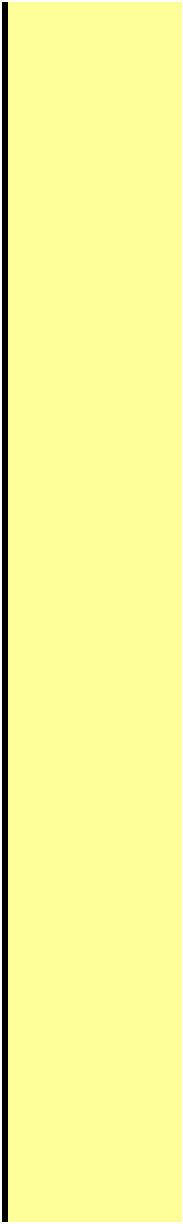
	Adjusted TB	Excluded from COSS	Excluded	Included
1808	\$ 526,091	\$ -	\$ -	\$ 526,091
1815	\$ -	\$ -	\$ -	\$ -
1820	\$ 329,214	\$ -	\$ -	\$ 329,214
1830	\$ 614,859	\$ -	\$ -	\$ 614,859
1835	\$ 791,058	\$ -	\$ -	\$ 791,058
1840	\$ 415,329	\$ -	\$ -	\$ 415,329
1845	\$ 986,273	\$ -	\$ -	\$ 986,273
1850	\$ 1,826,262	\$ -	\$ -	\$ 1,826,262
1855	\$ 178,556	\$ -	\$ -	\$ 178,556
1860	\$ 32,179	\$ -	\$ -	\$ 32,179
1815-1855	\$ 4,390,803	\$ -	\$ -	\$ 4,390,803
1830 & 1835	\$ 880,997	\$ -	\$ -	\$ 880,997
1840 & 1845	\$ 177,466	\$ -	\$ -	\$ 177,466
BCP	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 591,096	\$ -	\$ -	\$ 591,096
Break Out	\$ (115,521,961)	\$ -	\$ -	\$ (115,521,961)

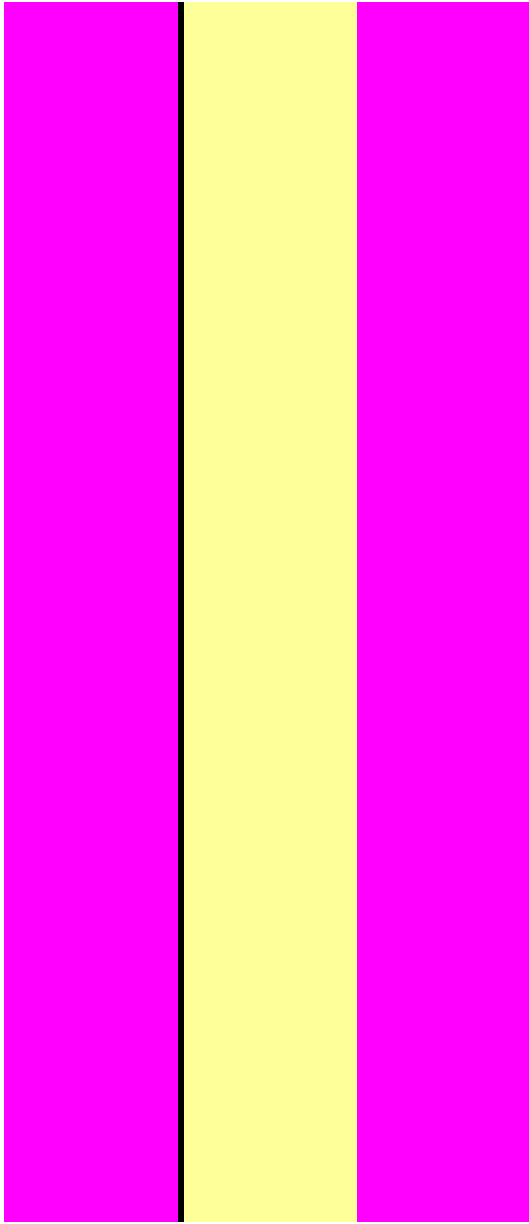
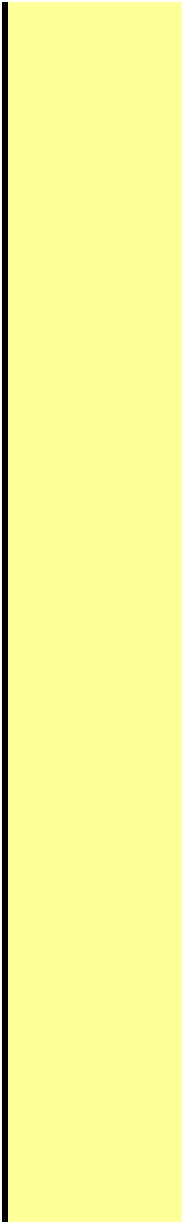
CCA	\$	-	\$	-	\$	-	\$	-
CDMPP	\$	190,649	\$	-	\$	-	\$	190,649
CEN	\$	33,525,327	\$	-	\$	-	\$	33,525,327
CEN EWMP	\$	192,952,591	\$	-	\$	-	\$	192,952,591
CREV	\$	(51,354,867)	\$	-	\$	-	\$	(51,354,867)
CWCS	\$	3,691,604	\$	-	\$	-	\$	3,691,604
CWMC	\$	16,254,704	\$	-	\$	-	\$	16,254,704
CWMR	\$	1,110,062	\$	-	\$	-	\$	1,110,062
CWNB	\$	209,283	\$	-	\$	-	\$	209,283
DCP	\$	-	\$	-	\$	-	\$	-
LPHA	\$	(977,721)	\$	-	\$	-	\$	(977,721)
LTNCP	\$	44,471,305	\$	-	\$	-	\$	44,471,305
NFA	\$	3,478,146	\$	-	\$	-	\$	3,478,146
NFA ECC	\$	35,260,638	\$	-	\$	-	\$	35,260,638
O&M	\$	6,372,614	\$	-	\$	-	\$	6,372,614
PNCP	\$	165,220,451	\$	-	\$	-	\$	165,220,451
SNCP	\$	28,544,901	\$	-	\$	-	\$	28,544,901
TCP	\$	7,684,285	\$	-	\$	-	\$	7,684,285
Total	\$	382,852,191	\$	-	\$	-	\$	382,852,191

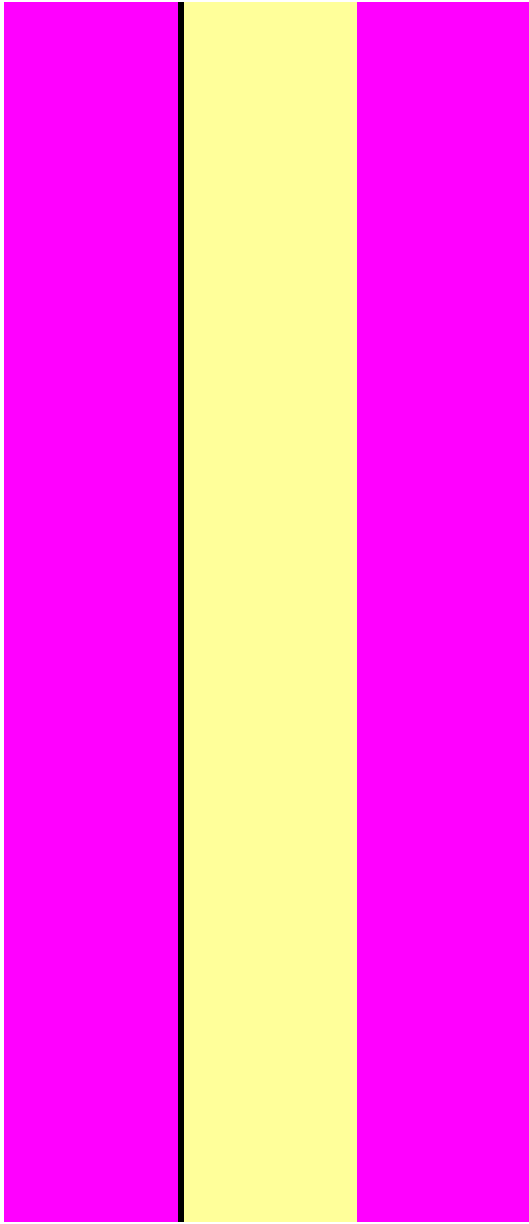
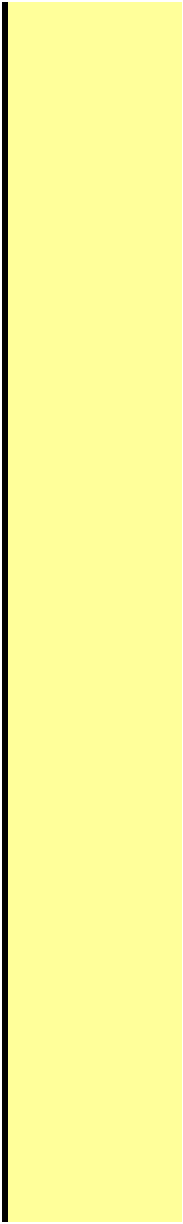


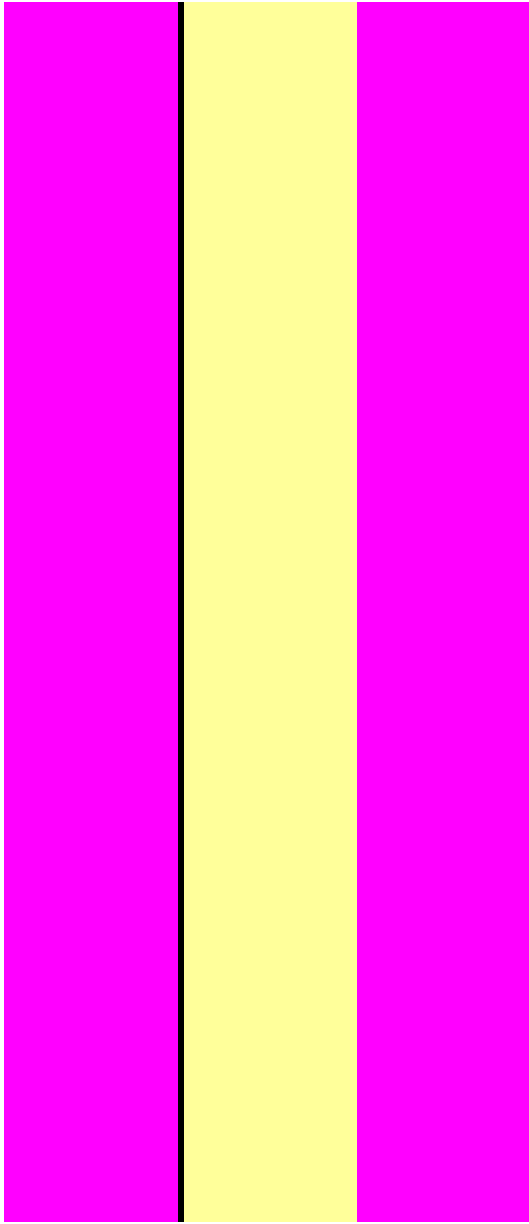
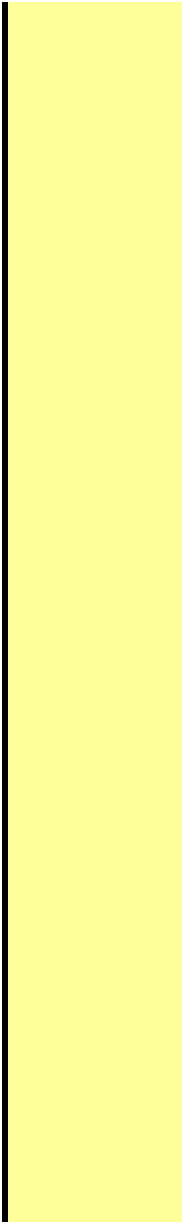
Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference

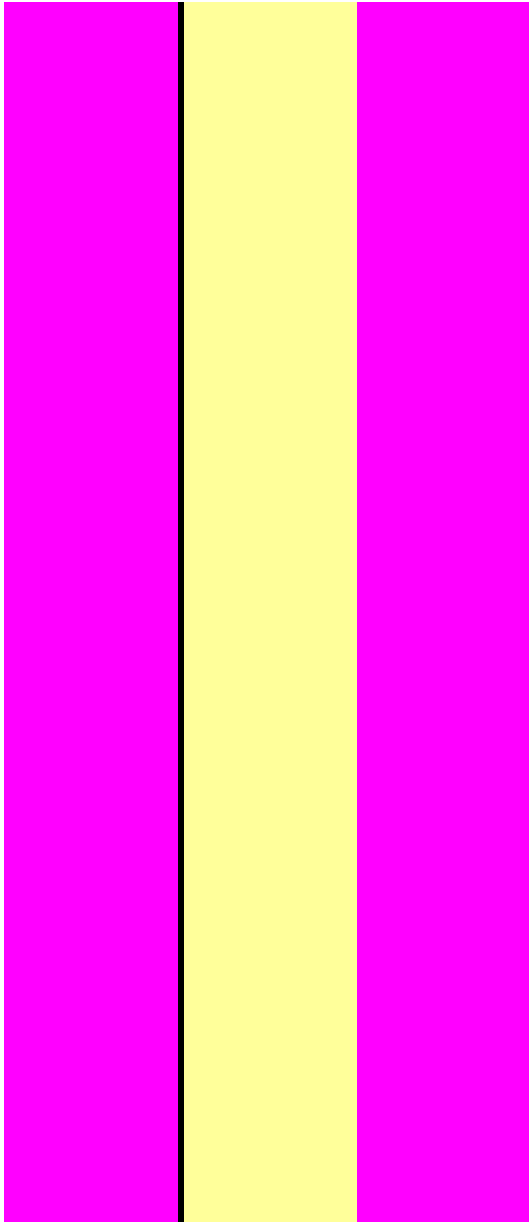
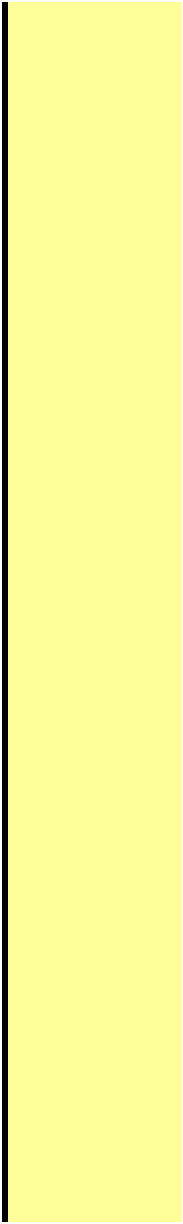










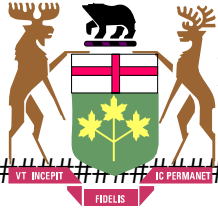


\$0	#####	\$382,852,191	\$0	#####	\$1
\$382,852,191					



Balance in O5	Difference	Balance in O4 Summary	Difference
\$ 526,091	\$ -	\$ 526,091	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 329,214	\$ -	\$ 329,214	\$ -
\$ 614,859	\$ -	\$ 614,859	\$ -
\$ 791,058	\$ -	\$ 791,058	\$ -
\$ 415,329	\$ -	\$ 415,329	\$ -
\$ 986,273	\$ -	\$ 986,273	\$ -
\$ 1,826,262	\$ -	\$ 1,826,262	\$ -
\$ 178,556	\$ -	\$ 178,556	\$ -
\$ 32,179	\$ -	\$ 32,179	\$ -
\$ 4,390,803	\$ -	\$ 4,390,803	\$ -
\$ 880,997	\$ -	\$ 880,997	\$ -
\$ 177,466	\$ -	\$ 177,466	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 591,096	\$ -	\$ 591,096	\$ -
\$ (115,521,961)	\$ -	\$ (115,521,962)	\$ 1

\$	-	\$	-	\$	-	\$	-
\$	190,649	\$	-	\$	190,649	\$	-
\$	33,525,327	\$	-	\$	33,525,327	\$	-
\$	192,952,591	\$	-	\$	192,952,591	\$	-
\$	(51,354,867)	\$	-	\$	(51,354,867)	\$	-
\$	3,691,604	\$	-	\$	3,691,604	\$	-
\$	16,254,704	\$	-	\$	16,254,704	\$	-
\$	1,110,062	\$	-	\$	1,110,062	\$	-
\$	209,283	\$	-	\$	209,283	\$	-
\$	-	\$	-	\$	-	\$	-
\$	(977,721)	\$	-	\$	(977,721)	\$	-
\$	44,471,305	\$	-	\$	44,471,305	\$	-
\$	3,478,146	\$	-	\$	3,478,146	\$	-
\$	35,260,638	\$	-	\$	35,260,638	\$	-
\$	6,372,614	\$	-	\$	6,372,614	\$	-
\$	165,220,451	\$	-	\$	165,220,451	\$	-
\$	28,544,901	\$	-	\$	28,544,901	\$	-
\$	7,684,285	\$	-	\$	7,684,285	\$	-
\$	382,852,191	\$	-	\$	382,852,191	\$	1



2006 Cost Allocation

London Hydro Inc

EB-2005-0389 EB-2007-0002

#####

Sheet E5 Reconciliation Worksheet - First Run

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

OPTION #1 - Detailed

- Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"
- Step 2: Printout sheets I2, I4, and O1

OPTION #2 - Rolled Up

- Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"
- Step 2: **Click on the Option 2 Button**
- Step 3: **Save this file as "LDCname_RolledUp_CA_model_RUN#.xls"**
- Step 4: Printout sheets I2, I4, and O1

OPTION 2

ed to submit
ive 2 saving

