

ATTACHMENT AH

DEFERRED PILS ACCOUNT 1562 DISPOSITION APPLICATION

Deferred Payments in Lieu of Taxes – Account 1562

London Hydro is requesting Board approval for disposition of its re-calculated balance of Deferred Payments in Lieu of Taxes, account 1562 in the amount of \$338,275 in accordance with the Board’s Decision on this matter, EB-2008-0381.

The enclosed evidence, recalculations and submissions filed in support of this disposition are in accordance with the decisions made during the course of the combined proceeding EB-2008-0381 including the use of the updated SIMPIL models as filed by Halton Hills in that proceeding.

The following tables and analysis summarize the adjustments and recalculations resulting from the utilization of the updated SIMPIL models and the decisions made in the combined proceeding EB-2008-0381.

Summary of Adjustments – Original Filings to Recalculated Filing

Account 1562 Reconciliation	Original Balances Filed Through Board Approved Rate Decisions and SIMPIL RRR Filings	Recalculated Balances Using Halton Hills Revised SIMPIL Models from Board Decision EB- 2008-0381	Adjustments Required	Item #
Board-approved PILs tax proxy from Decisions - 2001 to 2005	\$ 32,414,423	\$ 32,271,014	\$ (143,409)	1
True-up Variance Adjustment Q4, 2001	52,250	15,545	(36,705)	2
True-up Variance Adjustments - 2002 to 2005	(1,089,763)	(1,031,978)	57,785	3
Deferral Account Variance Adjustment Q4, 2001	-	-	-	
Deferral Account Variance Adjustments - 2002 to 2005	(710,837)	(998,695)	(287,858)	4
Carrying charges - 2001 to April 30, 2006	527,925	593,288	65,363	5
PILs billed to (collected from) customers	(30,476,788)	(30,479,120)	(2,332)	6
Carrying charges - May 1,2006 to April 30, 2012		(31,780)	(31,780)	7
Ending balance as at April 30, 2012:	\$ 717,210	\$ 338,275	\$ (347,155)	

Reasons for Adjustments

Item # 1 – Board approved PILs tax proxy from Decisions – 2002 to 2005

The Board approved PILs proxy amount for 2001 Q4 was \$2,128,441 as determined using the original SIMPILS model for that calculation. As instructed by the Board, London Hydro utilized the revised model submitted by Halton Hills in EB-2008-0381 which resulted in formula and rate calculation corrections to the Large Corporations Tax (LCT) amount and the Ontario Capital Tax (OCT) amount. LCT was reduced by \$37,251 and OCT was increased by \$1,041. Details of these calculations are contained in the original and revised SIMPIL models submitted with this application, and summary of adjustments are illustrated below in Table 1 and Table 2 of this submission.

The net adjustment of (\$36,210) for the quarter results in an annualized monthly amount of (\$3,017.50) for each month during which the 2001 PILs proxy was approved for recovery. The 2001 PILs proxy was approved for recovery for the period January 1, 2002 until March 31, 2004.

The total adjustment for this corrected item is 27 months X (\$3,017.50) = **(\$81,472.50)**

The remaining portion of this Item # 1 adjustment in the amount of **(\$61,936.50)** is composed of an adjustment in 2006 for the elimination of the LCT in the amount of \$185,811 X 4/12 as shown in Table 2 and as detailed in the original and recalculated SIMPILS models submitted.

Item # 2 – True up variance adjustment Q4 - 2001

In the Boards SIMPIL models utilized in the filing of the rate application in RP-2002-0093/EB-2002-0102, the models instructed London Hydro to make a deferral account entry for Future True-up (post 2002) in the amount of \$52,250. Utilizing the revised models submitted by Halton Hills in the recalculation of the Q4 true-up variance adjustment indicates that the original true-up amount of \$52,250 is the value of true-ups prior to the calculation of the tax effect.

In the revised Halton Hills model, the tax effect value has been calculated to be \$15,545, which is the value that should be utilized for the deferral account entry. Details of the original and revised calculations are as submitted in the original and revised SIMPILS models.

The correction of this error results in an adjustment of **(\$36,705)**

Item # 3 – True up variance adjustments 2002 - 2005

In the following two illustrations taken from Tables 3 and 4 of this submission, London Hydro provides details of the original and revised true-up variance adjustment amounts for the period 2002 to 2005.

True-up variance adjustments as calculated using original SIMPIL filing models and as illustrated below from Table 3.

True-up variance adjustments as filed	2002	2003	2004	2005	Total 2002 - 2005
Total future true-ups before tax effect	\$ (572,294)	\$ (359,294)	\$ (4,018,494)	\$ 3,246,244	\$ (1,703,838)
Income Tax Rate (excluding surtax)	37.50%	37.50%	35.00%	36.12%	
Income Tax Effect on True-up adjustments	\$ (214,610)	\$ (134,735)	\$ (1,406,473)	\$ 1,172,543	\$ (583,275)
Less: Miscellaneous tax credits			\$ 111,098	\$ -	\$ 111,098
Total income tax on true-ups			\$ (1,517,571)	\$ 1,172,543	\$ (345,028)
Income Tax Rate used for gross-up (exclude surtax)	37.50%	37.50%	35.00%	35.00%	
TRUE-UP VARIANCE ADJUSTMENT - AS FILED	\$ (343,376)	\$ (215,576)	\$ (2,334,724)	\$ 1,803,913	\$ (1,089,764)

True-up variance adjustments as recalculated using Halton Hills revised SIMPILs models and as illustrated below in Table 4

True-up variance adjustments - recalculated	2002	2003	2004	2005	Total 2002 - 2005
Total future true-ups before tax effect as filed	\$ (572,294)	\$ (359,294)	\$ (4,018,494)	\$ 3,246,244	\$ (1,703,838)
Adjustments and Corrections					
Removal of regulatory asset movements from true-ups	\$ -	\$ -	\$ 3,745,200	\$ (3,154,000)	\$ 591,200
Non-deductible company pension plans removed from true ups				\$ (365,000)	\$ (365,000)
Revised and corrected future true ups before tax effect	\$ (572,294)	\$ (359,294)	\$ (273,294)	\$ (272,756)	\$ (1,477,638)
Income Tax Rate (excluding surtax)	38.62%	36.62%	36.12%	36.12%	
Income Tax Effect on True-up adjustments	\$ (221,020)	\$ (131,573)	\$ (98,714)	\$ (98,519)	\$ (549,827)
Less: Miscellaneous tax credits			\$ 111,098	\$ -	\$ 111,098
Total income tax on true-ups			\$ (209,812)	\$ (98,519)	\$ (308,331)
Income Tax Rate used for gross-up (exclude surtax)	37.50%	35.50%	35.00%	35.00%	
TRUE-UP VARIANCE ADJUSTMENT - RECALCULATED	\$ (353,632)	\$ (203,990)	\$ (322,787)	\$ (151,568)	\$ (1,031,978)

For the period 2002 and 2003 true-up variance adjustments result from the utilization of revised tax rates that have been adjusted to exclude the corporate surtax.

For the year 2004, the revised true-up calculation results from the removal of \$3,745,200 from true-up amounts related to regulatory asset movements that was included in the original SIMPILs model filing as a true-up item.

For the year 2005, the revised true-up calculation results from:

- The removal of (\$3,154,000) from true-up amounts related to regulatory asset movements that was included in the original SIMPILs model filing as a true-up item.
- The removal of \$365,000 for non-deductible company pension plan amounts, excluded from the original SIMPILs filing model

The detailed calculations of these adjustment amounts are as presented in the original and revised SIMPILs models filed with this application.

The net adjustment to account 1562 for these corrections is **\$57,785**.

Item # 4 – Deferral account variance adjustments 2002 - 2005

Utilization of the Halton Hills revised filing models has resulted in an adjustment of **(\$287,858)** in deferral account variance amounts. This adjustment occurs in the year 2003 only, and results from changes in tax rate amounts.

The details of the original and revised calculations are illustrated in Table 5 and Table 6 below and in the original and revised SIMPILs models filed with this application.

Item # 5 – Carrying Charges 2001 to April 30, 2006

After utilizing the Halton Hills revised filing models and processing the resulting adjustments as highlighted in Items 1 to 4 above, the corrected interest calculations have been recalculated in PILs account 1562 as detailed below in Tables 7, 8, 8.1, 8.2, 8.3, 8.4, and 8.5.

The net effect of these recalculations is **\$65,363**.

Item # 6 – PILs billed to or collected from customers

Due to the timing of the original 2005 SIMPILs model filing, PILs recoveries were still being collected through late billings, billing adjustments and certain unbilled amounts. The revised filing at this time reflects additional recoveries in the amount of **(\$2,333)** for the period July 2006 to December 2006 that London Hydro was not able to reflect in the original filing.

Details of all recovery amounts are presented in Tables 9.1, 9.2, and 9.3

Item # 7 – Carrying Charges May 1, 2006 to April 30, 2012

Total interest calculated for the period May 1, 2006 to April 30, 2012 in the amount of **(\$31,780)** is as detailed in Tables 7, 8, 8.1, 8.2, 8.3, 8.4, and 8.5. These calculations and amounts were not a component of the original SIMPILs filing.

Account 1562 PILs – Analysis Summary
Original Amounts Filed Through RRR Filings

SIMPIL RRR FILING		Analysis of Account 1562: Deferred Payments in lieu of Taxes										Version 2005.1
Utility Name: London Hydro Inc.		Reporting period: Jan 1,2005 to Dec 31,2005										RRR # 2.1.8
		Sign Convention: + for increase; - for decrease										
Year start:		10/1/2001	1/1/2002	1/1/2003	1/1/2004	1/1/2005	1/1/2006					
Year end:		12/31/2001	12/31/2002	12/31/2003	12/31/2004	12/31/2005	4/30/2006					Total
Opening balance:	=	0	2,140,857	2,819,168	2,347,332	2,727,464	-514,636					0
Board-approved PILs tax proxy from Decisions (1)	+/-	2,128,441	6,616,123	8,744,564	7,148,233	5,893,052	1,884,010					32,414,423
True-up Variance Adjustment Q4, 2001 (2)	+/-		52,250	0	0	0	0					52,250
True-up Variance Adjustment (3)	+/-			-343,376	-215,576	-2,334,724	1,803,913					-1,089,763
Deferral Account Variance Adjustment Q4, 2001 (4)	+/-				0	0						0
Deferral Account Variance Adjustment (5)	+/-					-710,837	0					-710,837
Adjustments to reported prior years' variances (6)	+/-											0
Carrying charges (7)	+/-	12,416	226,123	155,278	139,525	36,693	-42,110					527,925
PILs collected from customers - Proxy (8)	-	0	-6,216,185	-9,028,302	-6,692,050	-6,126,285	-2,413,966					-30,476,788
Ending balance: # 1562		2,140,857	2,819,168	2,347,332	2,727,464	-514,636	717,210					717,210

Account 1562 PILs – Analysis Summary

Recalculated Balance Using Halton Hills revised models and adjustments flowing from Board Decision EB-2008-0381

Year start: Year end:	Reference	10/1/2001 12/31/2001	1/1/2002 12/31/2002	1/1/2003 12/31/2003	1/1/2004 12/31/2004	1/1/2005 12/31/2005	1/1/2006 4/30/2006	Total
Opening balance:		\$ -	\$ 2,104,536	\$ 2,742,461	\$ 2,217,411	\$ 2,293,977	\$ 1,105,585	\$ -
Board-approved PILs tax proxy from Decisions PILs proxy from April 1, 2005 - input 9/12 of amount	Table 2	2,092,231	6,616,123	8,708,354	7,139,181	1,654,031	1,822,073	28,031,992
True-up Variance Adjustment Q4, 2001	Table 4		15,545			4,239,022		4,239,022
True-up Variance Adjustments - 2002 to 2005	Table 4			(553,632)	(203,990)	(322,787)	(151,568)	15,545
Deferral Account Variance Adjustment Q4, 2001	Table 5			0	(287,858)	(710,837)		(998,695)
Deferral Account Variance Adjustments - 2002 to 2005	Table 5			148,530	121,283	78,465	10,264	593,288
Carrying charges - 2001 to April 30, 2006	Table 7	12,305	222,441	(9,028,302)	(6,692,050)	(6,126,285)	(2,416,299)	(30,479,120)
PILs billed to (collected from) customers	Table 9		(6,216,185)					
Balance as at April 30, 2006								370,055
Carrying charges - May 1, 2006 to April 30, 2012	Table 7							(31,780)
Ending balance as at April 30, 2012:		\$ 2,104,536	\$ 2,742,461	\$ 2,217,411	\$ 2,293,977	\$ 1,105,585	\$ 370,055	\$ 338,275

Table 1 – Board Approved PILs Rate Adjustments from Board Decisions

Board Approved PILs Rate Adjustments	2001 Q 4	2002	2003	2004	2005
Approved PILs rate adjustments per Board Decisions					
Board Decision - RP-2002-0093 / EB-2002-0102	\$ 2,128,441	\$ 6,616,123	rate freeze yr		
Board Decision - RP-2004-0064 / EB-2004-0050				\$ 6,616,123	
Board Decision - RP-2005-0013 / EB-2005-0046					\$ 5,652,029
Adjustments Resulting from Corrected Rate Models					
LCT tax calculation - formula and rate calc. corrections	\$ (37,251)				
Ontario Capital tax - formula and rate calc. corrections	\$ 1,041				
Revised PILs rate adjustments per corrected rate models.	\$ 2,092,231	\$ 6,616,123	N/A	\$ 6,616,123	\$ 5,652,029

Table 2 – Board Approved PILs Tax Proxy Amounts – Recalculated

Corrected Board Approved PILs Tax Proxy from Decision	2001 Q 4	2002	2003	2004	2005	2006	Total
Year start:		1/1/2002	1/1/2003	1/1/2004	1/1/2005	1/1/2006	
Year end:	10/1/2001 12/31/2001	12/31/2002	12/31/2003	12/31/2004	12/31/2005	4/30/2006	
Approved PILs rate recovery amounts							
2001 proxy (recalculated)	\$ 2,092,231		\$ 2,092,231				
2001 proxy (recalculated) x 3/12 (\$2,092,231 x 3/12)				\$ 523,058			
2002 proxy		\$ 6,616,123	\$ 6,616,123	\$ 6,616,123			
2002 proxy x 3/12 (\$6,616,123 x 3/12)					\$ 1,654,031		
2005 proxy x 9/12 (\$5,652,029 x 9/12)					\$ 4,239,022		
2005 proxy x 4/12 (\$5,652,029 x 4/12)						\$ 1,884,010	
2006 LCT Credit Adjustment -\$185,811 x 4/12						\$ (61,937)	
Revised PILs Proxy Amounts per corrected rate models.	\$ 2,092,231	\$ 6,616,123	\$ 8,708,354	\$ 7,139,181	\$ 5,893,053	\$ 1,822,073	\$ 32,271,014

Table 3 – PILs True-up Variance Adjustments – As Filed

True-up variance adjustments as filed	2001 Q4	2002	2003	2004	2005
Total future true-ups before tax effect	\$ 52,250	\$ (572,294)	\$ (359,294)	\$ (4,018,494)	\$ 3,246,244
Income Tax Rate (excluding surtax)	0.00%	37.50%	37.50%	35.00%	36.12%
Income Tax Effect on True-up adjustments	\$ -	\$ (214,610)	\$ (134,735)	\$ (1,406,473)	\$ 1,172,543
Less: Miscellaneous tax credits				\$ 111,098	\$ -
Total income tax on true-ups	0.00%	37.50%	37.50%	35.00%	35.00%
Income Tax Rate used for gross-up (exclude surtax)				\$ (1,517,571)	\$ 1,172,543
TRUE-UP VARIANCE ADJUSTMENT - AS FILED	\$ 52,250	\$ (343,376)	\$ (215,576)	\$ (2,334,724)	\$ 1,803,913

Note 1

Note 1: - True up amount before tax effect was used as entry to deferral account

Table 4 – PILs True-up Variance Adjustments – Recalculated

True-up variance adjustments - recalculated	2001 Q4	2002	2003	2004	2005	Total 2002 - 2005
Total future true-ups before tax effect as filed	\$ 52,250	\$ (572,294)	\$ (359,294)	\$ (4,018,494)	\$ 3,246,244	\$ (1,703,838)
Adjustments and Corrections						
Removal of regulatory asset movements from true-ups	\$ -	\$ -	\$ -	\$ 3,745,200	\$ (3,154,000)	\$ 591,200
Non-deductible company pension plans removed from true ups					\$ (365,000)	\$ (365,000)
Revised and corrected future true ups before tax effect	\$ 52,250	\$ (572,294)	\$ (359,294)	\$ (273,294)	\$ (272,756)	\$ (1,477,638)
Income Tax Rate (excluding surtax)	18.00%	38.62%	36.62%	36.12%	36.12%	36.12%
Income Tax Effect on True-up adjustments	\$ 9,405	\$ (221,020)	\$ (131,573)	\$ (98,714)	\$ (98,519)	\$ (549,827)
Less: Miscellaneous tax credits				\$ 111,098	\$ -	\$ 111,098
Total income tax on true-ups	39.50%	37.50%	35.50%	35.00%	35.00%	35.00%
Income Tax Rate used for gross-up (exclude surtax)				\$ (209,812)	\$ (98,519)	\$ (308,331)
TRUE-UP VARIANCE ADJUSTMENT - RECALCULATED	\$ 15,545	\$ (353,632)	\$ (203,990)	\$ (322,787)	\$ (151,568)	\$ (1,031,978)

Table 5 – Deferral Account Variance Adjustments – Due to Changes in Legislation

Deferral account variance adjustments	2001 Q4	2002	2003	2004	2005
Deferral account variance adjustment as filed	\$ -	\$ -	\$ -	\$ (710,837)	\$ -
Changes due to corporate tax rate changes	\$ -	\$ -	\$ (287,858)	\$ -	\$ -
DEFERRAL ACCOUNT VARIANCE ADJUSTMENTS - RECALCULATED	\$ -	\$ -	\$ (287,858)	\$ (710,837)	\$ -

Table 6 – Deferral Account Variance Adjustments – Adjusted Amounts For 2003

IV b) Calculation of the Deferral Account Variance caused by changes in legislation	2003 as filed	2003 recalculated	2003 Changes
REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial estimate column)	9,283,414	9,283,414	0
REVISED CORPORATE INCOME TAX RATE	38.62%	36.62%	-2.00%
REVISED REGULATORY INCOME TAX	3,585,254	3,399,586	(185,668)
Less: Revised Miscellaneous Tax Credits	0	0	0
Total Revised Regulatory Income Tax	3,585,254	3,399,586	(185,668)
Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell C58)	3,585,254	3,585,254	0
Regulatory Income Tax Variance	0	(185,668)	(185,668)
<u>Ontario Capital Tax</u>			
Base	174,041,606	174,041,606	0
Less: Exemption from tab Tax Rates, Table 2, cell C39	5,000,000	5,000,000	0
Revised deemed taxable capital	169,041,606	169,041,606	0
Rate - Tab Tax Rates cell C54	0.3000%	0.3000%	0.00%
Revised Ontario Capital Tax	507,125	507,125	0
Less: Ontario Capital Tax reported in the initial estimate column (Cell C70)	507,125	507,125	0
Regulatory Ontario Capital Tax Variance	(0)	(0)	0
<u>Federal LCT</u>			
Base	174,041,606	174,041,606	0
Less: Exemption from tab Tax Rates, Table 2, cell C40	10,000,000	10,000,000	0
Revised Federal LCT	164,041,606	164,041,606	0
Rate (as a result of legislative changes) tab 'Tax Rates' cell C51	0.2250%	0.2250%	0.00%
Gross Amount	369,094	369,094	0
Less: Federal surtax	103,975	103,975	0
Revised Net LCT	265,119	265,119	0
Less: Federal LCT reported in the initial estimate column (Cell C82)	265,119	265,119	0
Regulatory Federal LCT Variance	(0)	(0)	0
Actual Income Tax Rate used for gross-up (exclude surtax)	37.50%	35.50%	-2.00%
Income Tax (grossed-up)	(0)	(287,858)	(287,858)
LCT (grossed-up)	0	0	0
Ontario Capital Tax	(0)	(0)	0
DEFERRAL ACCOUNT VARIANCE ADJUSTMENT	(0)	(287,858)	(287,858)

Table 7 – Summary of Interest Charges – Revised

Summary of Interest Charges in Account 1562			Summary By Year	
Period	Year	Amount	Year	Amount
October 1 to December 31	2001	\$ 12,305	2001	\$ 12,305
March 1 to December 31	2002	222,441	2002	222,441
January 1 to December 31	2003	148,530	2003	148,530
January 1 to March 31	2004	31,249	2004	121,283
April 1 to December 31	2004	90,034	2005	78,465
January 1 to March 31	2005	30,260	2006	6,636
April 1 to December 31	2005	48,205	2007	(10,556)
January 1 to April 30	2006	10,264	2008	(8,870)
May 1 to December 31	2006	(3,629)	2009	(2,524)
January 1 to December 31	2007	(10,556)	2010	(1,785)
January 1 to December 31	2008	(8,870)	2011	(3,315)
January 1 to December 31	2009	(2,524)	2012	(1,101)
January 1 to December 31	2010	(1,785)		
January 1 to December 31	2011	(3,315)		
January 1 to April 30	2012	(1,101)		
		\$ 561,509		\$ 561,509

Table 8 – Detailed Analysis of Account 1562 Transactions – Revised

Summary of Board approved PILs rate recoveries - recalculated amounts											
Period	Annualized Amount	LCT Credit Adjustment	Mithly Amt	# of Months	Approved Total	Amount Recovered	True-up Adjustments	Interest Rate	Interest	Balance	Date
Oct to Dec 2001	\$ 2,092,231		\$ 697,410	3	\$ 2,092,231	\$ -	\$ -	7.00%	\$ 12,305	\$ 2,104,536	31-Dec-01
2002	6,616,123		551,344	12	6,616,123	(6,216,185)	15,545	7.00%	222,441	2,742,461	31-Dec-02
2003	8,708,354		725,696	12	8,708,354	(9,028,302)	(353,632)	7.00%	148,530	2,217,411	31-Dec-03
Jan to Mar 2004	8,708,354		725,696	3	2,177,089	(2,376,983)	-	7.00%	31,249	2,048,766	31-Mar-04
Apr to Dec 2004	6,616,123		551,344	9	4,962,082	(4,315,067)	(481,848)	7.00%	90,034	2,293,977	31-Dec-04
Jan to Mar 2005	6,616,123		551,344	3	1,654,031	(1,757,990)	-	7.00%	30,260	2,220,278	31-Mar-05
Apr to Dec 2005	5,652,029		471,002	9	4,239,022	(4,368,295)	(1,033,624)	7.00%	48,205	1,105,585	31-Dec-05
Jan to Apr 2006	5,652,029	(185,811)	455,518	4	1,822,073	(1,910,401)	-	7.00%	10,264	1,027,522	30-Apr-06
May to June 2006	-		-	2	-	(503,565)	(151,568)	4.14%	1,500	373,888	30-Jun-06
July to Dec 2006	-		-	6	-	(2,332)	-	4.59%	(5,128)	366,427	31-Dec-06
Jan to Sept 2007	-		-	9	-	-	-	4.59%	(7,664)	358,764	30-Sep-07
Oct to Dec 2007	-		-	3	-	-	-	5.14%	(2,892)	355,872	31-Dec-07
Jan to Mar 2008	-		-	3	-	-	-	5.14%	(2,829)	353,043	31-Mar-08
Apr to June 2008	-		-	3	-	-	-	4.08%	(2,271)	350,772	30-Jun-08
Jul to Dec 2008	-		-	6	-	-	-	3.35%	(3,770)	347,002	31-Dec-08
Jan to Mar 2009	-		-	3	-	-	-	2.45%	(1,349)	345,653	31-Mar-09
Apr to June 2009	-		-	3	-	-	-	1.00%	(557)	345,097	30-Jun-09
Jul to Dec 2009	-		-	6	-	-	-	0.55%	(619)	344,478	31-Dec-09
Jan to June 2010	-		-	6	-	-	-	0.89%	(609)	343,869	30-Jun-10
July to Sept 2010	-		-	3	-	-	-	0.89%	(501)	343,368	30-Sep-10
Oct to Dec 2010	-		-	3	-	-	-	1.20%	(675)	342,693	31-Dec-10
Jan to June 2011	-		-	6	-	-	-	1.47%	(1,627)	341,066	30-Jun-11
July to Dec 2011	-		-	6	-	-	-	1.50%	(1,688)	339,378	31-Dec-11
Jan to Apr 2012	-		-	4	-	-	-	1.50%	(1,101)	338,277	30-Apr-12
					\$ 32,271,014	\$ (30,479,120)	\$ (2,015,127)		\$ 561,509	\$ 338,276	

Table 8.1 – Detailed Analysis of Account 1562 Transactions – Revised

Year	1562 Opening Account Balance Excluding Interest	PILs Deferral Amount	True-Up Adjustments	Recovered Through Rates	1562 End Balance Before Interest	Month End Balance Before Interest	Days Interest	Interest Rate	Interest Amount	Cummulative Interest	Account 1562 Total
Oct-01	\$ -	\$ 697,410	-	\$ -	\$ 697,410	\$ 697,410	31	7.00%	\$ -	\$ -	\$ 697,410
Nov-01	697,410	697,410	-	-	1,394,821	1,394,821	30	7.00%	4,012	4,012	1,398,833
Dec-01	1,394,821	697,410	-	-	2,092,231	2,092,231	31	7.00%	8,292	12,305	2,104,536
Jan-02	2,092,231	551,344	-	-	2,643,575	2,643,575	31	7.00%	12,439	24,744	2,668,318
Feb-02	2,643,575	551,344	-	-	3,194,918	3,194,918	28	7.00%	14,196	38,939	3,233,858
Mar-02	3,194,918	551,344	-	(40,185)	3,706,077	3,706,077	31	7.00%	18,994	57,934	3,764,011
Apr-02	3,706,077	551,344	-	(572,639)	3,684,781	3,684,781	30	7.00%	21,323	79,256	3,764,038
May-02	3,684,781	551,344	-	(391,806)	3,844,319	3,844,319	31	7.00%	21,907	101,163	3,945,482
Jun-02	3,844,319	551,344	15,545	(658,395)	3,752,813	3,752,813	30	7.00%	22,118	123,281	3,876,094
Jul-02	3,752,813	551,344	-	(793,155)	3,511,002	3,511,002	31	7.00%	22,311	145,592	3,656,594
Aug-02	3,511,002	551,344	-	(812,470)	3,249,875	3,249,875	31	7.00%	20,874	166,466	3,416,341
Sep-02	3,249,875	551,344	-	(783,297)	3,017,922	3,017,922	30	7.00%	18,698	185,164	3,203,086
Oct-02	3,017,922	551,344	-	(789,625)	2,779,640	2,779,640	31	7.00%	17,942	203,106	2,982,746
Nov-02	2,779,640	551,344	-	(698,998)	2,631,986	2,631,986	30	7.00%	15,992	219,099	2,851,084
Dec-02	2,631,986	551,344	-	(675,615)	2,507,714	2,507,714	31	7.00%	15,648	234,746	2,742,461
Jan-03	2,507,714	725,696	-	(833,966)	2,399,445	2,399,445	31	7.00%	14,909	249,655	2,649,100
Feb-03	2,399,445	725,696	-	(791,366)	2,393,775	2,393,775	28	7.00%	12,885	262,540	2,656,315
Mar-03	2,393,775	725,696	-	(814,667)	2,304,804	2,304,804	31	7.00%	14,231	276,771	2,581,575
Apr-03	2,304,804	725,696	-	(743,518)	2,266,982	2,266,982	30	7.00%	13,261	290,032	2,577,014
May-03	2,266,982	725,696	-	(715,226)	2,297,452	2,297,452	31	7.00%	13,597	303,628	2,601,081
Jun-03	2,297,452	725,696	(353,632)	(699,383)	1,970,134	1,970,134	30	7.00%	13,218	316,847	2,286,980
Jul-03	1,970,134	725,696	-	(788,769)	1,927,061	1,927,061	31	7.00%	11,713	328,560	2,255,620
Aug-03	1,927,061	725,696	-	(742,616)	1,910,141	1,910,141	31	7.00%	11,457	340,016	2,250,157
Sep-03	1,910,141	725,696	-	(796,824)	1,839,013	1,839,013	30	7.00%	10,990	351,006	2,190,019
Oct-03	1,839,013	725,696	-	(758,063)	1,806,646	1,806,646	31	7.00%	10,933	361,939	2,168,586
Nov-03	1,806,646	725,696	-	(691,843)	1,840,499	1,840,499	30	7.00%	10,394	372,334	2,212,833
Dec-03	1,840,499	725,696	-	(732,061)	1,834,135	1,834,135	31	7.00%	10,942	383,276	2,217,411

Table 8.2 – Detailed Analysis of Account 1562 Transactions – Revised

Year	1562 Opening Account Balance Excluding Interest	PILs Deferral Amount	True-Up Adjustments	Recovered Through Rates	1562 End Balance Before Interest	Month End Balance Before Interest	Days Interest	Interest Rate	Interest Amount	Cummulative Interest	Account 1562 Total
Jan-04	1,834,135	725,696	-	(784,134)	1,775,697	1,775,697	31	7.00%	10,904	394,180	2,169,877
Feb-04	1,775,697	725,696		(740,413)	1,760,980	1,760,980	29	7.00%	9,876	404,056	2,165,036
Mar-04	1,760,980	725,696		(852,436)	1,634,240	1,634,240	31	7.00%	10,469	414,526	2,048,766
Apr-04	1,634,240	551,344		(294,605)	1,890,979	1,890,979	30	7.00%	9,402	423,928	2,314,907
May-04	1,890,979	551,344		(433,334)	2,008,988	2,008,988	31	7.00%	11,242	435,170	2,444,158
Jun-04	2,008,988	551,344	(491,848)	(496,324)	1,572,160	1,572,160	30	7.00%	11,559	446,729	2,018,889
Jul-04	1,572,160	551,344		(502,206)	1,621,298	1,621,298	31	7.00%	9,347	456,076	2,077,373
Aug-04	1,621,298	551,344		(562,582)	1,610,059	1,610,059	31	7.00%	9,639	465,715	2,075,774
Sep-04	1,610,059	551,344		(529,663)	1,631,740	1,631,740	30	7.00%	9,263	474,978	2,106,718
Oct-04	1,631,740	551,344		(518,004)	1,665,079	1,665,079	31	7.00%	9,701	484,679	2,149,758
Nov-04	1,665,079	551,344		(483,875)	1,732,548	1,732,548	30	7.00%	9,580	494,259	2,226,807
Dec-04	1,732,548	551,344		(494,474)	1,789,417	1,789,417	31	7.00%	10,300	504,559	2,293,977
Jan-05	1,789,417	551,344		(601,381)	1,739,380	1,739,380	31	7.00%	10,638	515,198	2,254,578
Feb-05	1,739,380	551,344		(561,423)	1,729,301	1,729,301	28	7.00%	9,340	524,538	2,253,839
Mar-05	1,729,301	551,344		(595,186)	1,685,459	1,685,459	31	7.00%	10,281	534,819	2,220,278
Apr-05	1,685,459	471,002		(514,215)	1,642,246	1,642,246	30	7.00%	9,697	544,516	2,186,762
May-05	1,642,246	471,002		(437,526)	1,675,722	1,675,722	31	7.00%	9,763	554,280	2,230,002
Jun-05	1,675,722	471,002	(1,033,624)	(415,078)	698,022	698,022	30	7.00%	9,641	563,921	1,261,943
Jul-05	698,022	471,002		(513,739)	655,286	655,286	31	7.00%	4,150	568,071	1,223,357
Aug-05	655,286	471,002		(617,654)	508,634	508,634	31	7.00%	3,896	571,966	1,080,601
Sep-05	508,634	471,002		(525,193)	454,444	454,444	30	7.00%	2,926	574,893	1,029,337
Oct-05	454,444	471,002		(483,134)	442,312	442,312	31	7.00%	2,702	577,595	1,019,907
Nov-05	442,312	471,002		(428,123)	485,192	485,192	30	7.00%	2,545	580,139	1,065,331
Dec-05	485,192	471,002		(433,633)	522,561	522,561	31	7.00%	2,885	583,024	1,105,585

Table 8.3 – Detailed Analysis of Account 1562 Transactions – Revised

Year	1562 Opening Account Balance Excluding Interest	PILs Deferral Amount	True-Up Adjustments	Recovered Through Rates	1562 End Balance Before Interest	Month End Balance Before Interest	Days Interest	Interest Rate	Interest Amount	Cummulative Interest	Account 1562 Total
Jan-06	522,561	455,518	-	(537,412)	440,667	440,667	31	7.00%	3,107	586,131	1,026,798
Feb-06	440,667	455,518	-	(460,825)	435,360	435,360	28	7.00%	2,366	588,497	1,023,857
Mar-06	435,360	455,518	-	(507,952)	382,926	382,926	31	7.00%	2,588	591,085	974,012
Apr-06	382,926	455,518	-	(404,212)	434,233	434,233	30	7.00%	2,203	593,288	1,027,521
May-06	434,233	-	(151,568)	(442,264)	(8,031)	(8,031)	31	4.14%	1,527	594,815	586,784
Jun-06	(8,031)	-	-	(61,301)	(220,901)	(220,901)	30	4.14%	(27)	594,788	373,887
Jul-06	(220,901)	-	-	(317)	(221,218)	(221,218)	31	4.59%	(861)	593,927	372,709
Aug-06	(221,218)	-	-	(149)	(221,367)	(221,367)	31	4.59%	(862)	593,064	371,698
Sep-06	(221,367)	-	-	(143)	(221,510)	(221,510)	30	4.59%	(835)	592,229	370,720
Oct-06	(221,510)	-	-	(257)	(221,767)	(221,767)	31	4.59%	(864)	591,366	369,599
Nov-06	(221,767)	-	-	(1,283)	(223,050)	(223,050)	30	4.59%	(837)	590,529	367,479
Dec-06	(223,050)	-	-	(183)	(223,233)	(223,233)	31	4.59%	(870)	589,660	366,427
Jan-07	(223,233)	-	-	-	(223,233)	(223,233)	31	4.59%	(870)	588,789	365,557
Feb-07	(223,233)	-	-	-	(223,233)	(223,233)	28	4.59%	(786)	588,003	364,771
Mar-07	(223,233)	-	-	-	(223,233)	(223,233)	31	4.59%	(870)	587,133	363,900
Apr-07	(223,233)	-	-	-	(223,233)	(223,233)	30	4.59%	(842)	586,291	363,058
May-07	(223,233)	-	-	-	(223,233)	(223,233)	31	4.59%	(870)	585,421	362,188
Jun-07	(223,233)	-	-	-	(223,233)	(223,233)	30	4.59%	(842)	584,579	361,346
Jul-07	(223,233)	-	-	-	(223,233)	(223,233)	31	4.59%	(870)	583,708	360,476
Aug-07	(223,233)	-	-	-	(223,233)	(223,233)	31	4.59%	(870)	582,838	359,605
Sep-07	(223,233)	-	-	-	(223,233)	(223,233)	30	4.59%	(842)	581,996	358,763
Oct-07	(223,233)	-	-	-	(223,233)	(223,233)	31	5.14%	(975)	581,021	357,789
Nov-07	(223,233)	-	-	-	(223,233)	(223,233)	30	5.14%	(943)	580,078	356,846
Dec-07	(223,233)	-	-	-	(223,233)	(223,233)	31	5.14%	(975)	579,104	355,871

Table 8.4 – Detailed Analysis of Account 1562 Transactions – Revised

Year	1562 Opening Account Balance Excluding Interest	PILs Deferral Amount	True-Up Adjustments	Recovered Through Rates	1562 End Balance Before Interest	Month End Balance Before Interest	Days Interest	Interest Rate	Interest Amount	Cummulative Interest	Account 1562 Total
Jan-08	(223,233)	-	-	-	(223,233)	(223,233)	31	5.14%	(975)	578,129	354,896
Feb-08	(223,233)	-	-	-	(223,233)	(223,233)	28	5.14%	(880)	577,249	354,016
Mar-08	(223,233)	-	-	-	(223,233)	(223,233)	31	5.14%	(975)	576,275	353,042
Apr-08	(223,233)	-	-	-	(223,233)	(223,233)	30	4.08%	(749)	575,526	352,293
May-08	(223,233)	-	-	-	(223,233)	(223,233)	31	4.08%	(774)	574,752	351,520
Jun-08	(223,233)	-	-	-	(223,233)	(223,233)	30	4.08%	(749)	574,004	350,771
Jul-08	(223,233)	-	-	-	(223,233)	(223,233)	31	3.35%	(635)	573,369	350,136
Aug-08	(223,233)	-	-	-	(223,233)	(223,233)	31	3.35%	(635)	572,733	349,501
Sep-08	(223,233)	-	-	-	(223,233)	(223,233)	30	3.35%	(615)	572,119	348,886
Oct-08	(223,233)	-	-	-	(223,233)	(223,233)	31	3.35%	(635)	571,484	348,251
Nov-08	(223,233)	-	-	-	(223,233)	(223,233)	30	3.35%	(615)	570,869	347,636
Dec-08	(223,233)	-	-	-	(223,233)	(223,233)	31	3.35%	(635)	570,234	347,001
Jan-09	(223,233)	-	-	-	(223,233)	(223,233)	31	2.45%	(465)	569,769	346,537
Feb-09	(223,233)	-	-	-	(223,233)	(223,233)	28	2.45%	(420)	569,350	346,117
Mar-09	(223,233)	-	-	-	(223,233)	(223,233)	31	2.45%	(465)	568,885	345,653
Apr-09	(223,233)	-	-	-	(223,233)	(223,233)	30	1.00%	(183)	568,702	345,469
May-09	(223,233)	-	-	-	(223,233)	(223,233)	31	1.00%	(190)	568,512	345,279
Jun-09	(223,233)	-	-	-	(223,233)	(223,233)	30	1.00%	(183)	568,329	345,096
Jul-09	(223,233)	-	-	-	(223,233)	(223,233)	31	0.55%	(104)	568,224	344,992
Aug-09	(223,233)	-	-	-	(223,233)	(223,233)	31	0.55%	(104)	568,120	344,887
Sep-09	(223,233)	-	-	-	(223,233)	(223,233)	30	0.55%	(101)	568,019	344,787
Oct-09	(223,233)	-	-	-	(223,233)	(223,233)	31	0.55%	(104)	567,915	344,682
Nov-09	(223,233)	-	-	-	(223,233)	(223,233)	30	0.55%	(101)	567,814	344,581
Dec-09	(223,233)	-	-	-	(223,233)	(223,233)	31	0.55%	(104)	567,710	344,477

Table 8.5 – Detailed Analysis of Account 1562 Transactions – Revised

Year	1562 Opening Account Balance Excluding Interest	PILs Deferral Amount	True-Up Adjustments	Recovered Through Rates	1562 End Balance Before Interest	Month End Balance Before Interest	Days Interest	Interest Rate	Interest Amount	Cummulative Interest	Account 1562 Total
Jan-10	(223,233)	-	-	-	(223,233)	(223,233)	31	0.55%	(104)	567,606	344,373
Feb-10	(223,233)	-	-	-	(223,233)	(223,233)	28	0.55%	(94)	567,511	344,279
Mar-10	(223,233)	-	-	-	(223,233)	(223,233)	31	0.55%	(104)	567,407	344,174
Apr-10	(223,233)	-	-	-	(223,233)	(223,233)	30	0.55%	(101)	567,306	344,073
May-10	(223,233)	-	-	-	(223,233)	(223,233)	31	0.55%	(104)	567,202	343,969
Jun-10	(223,233)	-	-	-	(223,233)	(223,233)	30	0.55%	(101)	567,101	343,868
Jul-10	(223,233)	-	-	-	(223,233)	(223,233)	31	0.89%	(169)	566,932	343,699
Aug-10	(223,233)	-	-	-	(223,233)	(223,233)	31	0.89%	(169)	566,764	343,531
Sep-10	(223,233)	-	-	-	(223,233)	(223,233)	30	0.89%	(163)	566,600	343,367
Oct-10	(223,233)	-	-	-	(223,233)	(223,233)	31	1.20%	(228)	566,373	343,140
Nov-10	(223,233)	-	-	-	(223,233)	(223,233)	30	1.20%	(220)	566,153	342,920
Dec-10	(223,233)	-	-	-	(223,233)	(223,233)	31	1.20%	(228)	565,925	342,692
Jan-11	(223,233)	-	-	-	(223,233)	(223,233)	31	1.47%	(279)	565,646	342,414
Feb-11	(223,233)	-	-	-	(223,233)	(223,233)	28	1.47%	(252)	565,395	342,162
Mar-11	(223,233)	-	-	-	(223,233)	(223,233)	31	1.47%	(279)	565,116	341,883
Apr-11	(223,233)	-	-	-	(223,233)	(223,233)	30	1.47%	(270)	564,846	341,613
May-11	(223,233)	-	-	-	(223,233)	(223,233)	31	1.47%	(279)	564,567	341,335
Jun-11	(223,233)	-	-	-	(223,233)	(223,233)	30	1.47%	(270)	564,298	341,065
Jul-11	(223,233)	-	-	-	(223,233)	(223,233)	31	1.50%	(284)	564,013	340,781
Aug-11	(223,233)	-	-	-	(223,233)	(223,233)	31	1.50%	(284)	563,729	340,496
Sep-11	(223,233)	-	-	-	(223,233)	(223,233)	30	1.50%	(275)	563,454	340,221
Oct-11	(223,233)	-	-	-	(223,233)	(223,233)	31	1.50%	(284)	563,169	339,937
Nov-11	(223,233)	-	-	-	(223,233)	(223,233)	30	1.50%	(275)	562,894	339,661
Dec-11	(223,233)	-	-	-	(223,233)	(223,233)	31	1.50%	(284)	562,610	339,377
Jan-12	(223,233)	-	-	-	(223,233)	(223,233)	31	1.50%	(284)	562,325	339,093
Feb-12	(223,233)	-	-	-	(223,233)	(223,233)	28	1.50%	(257)	562,068	338,836
Mar-12	(223,233)	-	-	-	(223,233)	(223,233)	31	1.50%	(284)	561,784	338,551
Apr-12	(223,233)	-	-	-	(223,233)	(223,233)	30	1.50%	(275)	561,509	338,276
		\$ 32,271,014	\$ (2,015,127)	\$ (30,479,120)					\$ 561,509		

Table 9 – Summary of PILs Recoveries through Distribution Rates – 2002 to 2006

Summary of PILs Recoveries Through Distribution Rates							
Period	Year	2002	2003	2004	2005	2006	Total
March 1 to December 31	2002	\$ 6,216,185					
January 1 to December 31	2003		\$ 9,028,302				
January 1 to March 31	2004			\$ 2,675,270			
April 1 to December 31	2004			\$ 4,016,780			
January 1 to March 31	2005				\$ 2,329,898		
April 1 to December 31	2005				\$ 3,796,387		
January 1 to April 30	2006					\$ 2,416,299	
Total Recoveries through rates		\$ 6,216,185	\$ 9,028,302	\$ 6,692,050	\$ 6,126,285	\$ 2,416,299	\$ 30,479,120

Table 9.1 – Detailed PILs Recoveries – March 1, 2002 to March 31, 2004

Period March 1, 2002 to March 31, 2004

Customer Class	Billing Parameter	A			C	D	E	F = D + E	G = F * A	H = F * B	I = F * C
		Billed Consumption Mar 1/02 to Dec 31/02	Billed Consumption 2003	Billed & Unbilled Consumption Jan 1/04 to Mar 31/04							
Fixed Distribution Revenues											
Residential	customer	989,801	1,454,336	373,191	\$ 0.557500	\$ 1.732900	\$ 2,290,400	\$ 2,253,298	\$ 3,331,012	\$ 654,757	
General Service < 50 KW	customer	97,622	141,885	35,570	\$ 1.562200	\$ 4.855900	\$ 6,418,100	\$ 626,548	\$ 910,633	\$ 228,292	
General Service > 50 KW	customer	10,085	15,239	3,936	\$ 15.269200	\$ 47.463300	\$ 62,732,500	\$ 632,645	\$ 959,959	\$ 246,915	
General Service > 50 KW - TOU	customer	1,405	2,346	682	\$ 15.269200	\$ 47.463300	\$ 62,732,500	\$ 88,145	\$ 147,177	\$ 42,784	
Large User - TOU	customer	27	36	9	\$ 775.468000	\$ 2,410.492700	\$ 3,185.960700	\$ 84,479	\$ 114,695	\$ 28,674	
Cogeneration < 1MW TOU	customer	33	48	12	\$ 110.727800	\$ 344.190200	\$ 454.918000	\$ 14,885	\$ 21,836	\$ 5,459	
Streetlight - TOU	connection	271,022	366,438	92,976	\$ 0.013300	\$ 0.041400	\$ 0.054700	\$ 14,825	\$ 20,044	\$ 5,086	
Sentinel Lights	connection	7,063	9,862	2,434	\$ 0.024300	\$ 0.075400	\$ 0.099700	\$ 704	\$ 983	\$ 243	
Unmetered Loads < 50 KW	connection	10,659	19,301	4,621	\$ 0.024300	\$ 0.075400	\$ 0.099700	\$ 1,063	\$ 1,924	\$ 461	
Variable Distribution Revenues											
Residential	kWh's	755,736,628	1,078,541,333	406,330,276	\$ 0.000457	\$ 0.001422	\$ 0.001879	\$ 1,420,029	\$ 2,026,579	\$ 763,495	
General Service < 50 KW	kWh's	304,356,683	420,206,236	147,147,549	\$ 0.000333	\$ 0.001036	\$ 0.001369	\$ 416,664	\$ 575,262	\$ 201,445	
General Service > 50 KW	kWh's	1,510,018	1,908,984	631,713	\$ 0.048680	\$ 0.151320	\$ 0.200000	\$ 302,004	\$ 381,797	\$ 126,343	
General Service > 50 KW - TOU	kWh's	1,131,934	1,794,111	584,266	\$ 0.048680	\$ 0.151320	\$ 0.200000	\$ 226,387	\$ 358,922	\$ 116,853	
Large User - TOU	kWh's	313,407	409,583	130,336	\$ 0.056373	\$ 0.175232	\$ 0.231605	\$ 72,587	\$ 94,864	\$ 30,186	
Cogeneration < 1MW	kWh's	25,022	31,047	3,253	\$ 0.155763	\$ 0.484179	\$ 0.639942	\$ 16,012	\$ 19,868	\$ 2,082	
Cogeneration < 1MW - standby	kWh's reserved	108,617	154,800	51,600	\$ 0.065905	\$ 0.204862	\$ 0.270767	\$ 29,410	\$ 41,915	\$ 13,972	
Streetlight - TOU	kWh's	44,806	60,395	20,448	\$ 0.048296	\$ 0.150124	\$ 0.198420	\$ 8,890	\$ 11,984	\$ 4,057	
Sentinel Lights	kWh's	1,844	2,614	841	\$ 0.050601	\$ 0.157290	\$ 0.207891	\$ 383	\$ 543	\$ 175	
Unmetered Loads < 50 KW	kWh's	5,279,081	9,061,079	2,917,303	\$ 0.000333	\$ 0.001036	\$ 0.001369	\$ 7,227	\$ 12,405	\$ 3,984	
								\$ 6,216,185	\$ 9,028,302	\$ 2,675,270	

Table 9.2 – Detailed PILs Recoveries – April 1, 2004 to December 31, 2004

Period April 1, 2004 to December 31, 2004

Customer Class	Billing Parameter	A			B	C = A * B
		Billed Consumption Apr 1/04 to Dec 31/04	2004 PILs Rate Adder Apr 1 to Dec 31	2004 PIL's Recoveries Apr 1 to Dec 31		
<u>Variable Distribution Revenues</u>						
Residential	kWh's	658,880,860	\$ 0.003599	\$ 2,371,312		
General Service < 50 KW	kWh's	263,390,177	0.002553	672,435		
General Service > 50 KW	kW's	1,226,357	0.316098	387,649		
General Service > 50 KW - TOU	kW's	1,288,418	0.316098	407,266		
Large User - TOU	kW's	294,933	0.351788	103,754		
Cogeneration < 1MW - incremental	kW's	8,023	1.152076	9,243		
Cogeneration < 1MW - standby	kW's reserved	99,700	0.326667	32,569		
Streetlight - TOU	kW's	41,175	0.408531	16,821		
Sentinel Lights	kW's	1,636	0.442255	723		
Unmetered Loads < 50 KW	kWh's	5,877,791	0.002553	15,006		
				\$ 4,016,780		

Table 9.3 – Detailed PILs Recoveries – January 1, 2005 to April 30, 2006

Period January 1, 2005 to April 30, 2006

Customer Class	Billing Parameter	A		B	C	D	E	F = D * A		G = E * B		H = E * C
		Billed & Unbilled Consumption Jan 1 to Mar 31/05	Billed Consumption Apr 1 to Dec 31/05	Billed & Unbilled Consumption Jan 1 to Apr 30/06	PILs Rate Adder Jan 1 to Mar 31/05	PILs Rate Adder Apr 1/05 to Apr 30/06	2005 PIL's Recoveries Jan 1 to Mar 31	2005 PIL's Recoveries Apr 1 to Dec 31	2006 PIL's Recoveries Jan 1 to Apr 30			
Variable Distribution Revenues												
Residential	kWh's	409,674,236	736,592,116	462,867,140	\$ 0.003599	\$ 1,474,418	\$ 2,283,436	\$ 1,496,888				
General Service < 50 KW	kWh's	149,584,517	277,550,310	179,451,734	0.002553	381,889	610,611	394,794				
General Service > 50 KW	kWh's	606,907	1,040,744	615,386	0.316098	191,842	290,159	171,570				
General Service > 50 KW - TOU	kWh's	617,428	1,591,445	943,074	0.316098	195,168	443,695	262,929				
Large User - TOU	kWh's	131,030	304,517	166,824	0.351788	46,095	91,477	50,114				
Cogeneration < 1MW - incremental	kWh's	5,334	22,917	6,610	1.152076	6,145	22,481	6,487				
Cogeneration < 1MW - standby	kWh's reserved	55,100	103,200	64,766	0.326667	17,999	28,194	17,694				
Streetlight - TOU	kWh's	20,705	41,569	26,341	0.408531	8,458	14,129	8,953				
Sentinel Lights	kWh's	838	1,617	712	0.442255	370	609	268				
Unmetered Loads < 50 KW	kWh's	2,943,001	5,266,448	3,000,668	0.002553	7,513	11,586	6,601				
								\$ 2,329,898	\$ 3,796,387	\$ 2,416,299		