

**NON-CONFIDENTIAL**

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1 **Request IR-1:**

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3 **Referring to Schedule RB-01, Attachment 1, Page 2, please provide documentation**  
4 **supporting the forecasted plant additions in 2012 and 2013.**

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6 Response IR-1:

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8 Please refer to Larkin IR-15.

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1 **Request IR-2:**

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3 **Referring to Schedule RB-01, Attachment 1, Page 2, please provide a complete description**  
4 **of the forecasted additions to steam and hydro generation plant in 2012 and 2013. The**  
5 **response should identify any large (over \$10 million) projects included in the forecast and**  
6 **the present status of any such projects.**

7

8 Response IR-2:

9

10 Please refer to Larkin IR-15 Attachment 2. There are two additions to steam greater than \$10  
11 million included in the forecasts:

12

- 13 • 28098 – S353 TUC 6 Waste Heat Recovery, which is now in-service. Final cost will be  
14 \$92.9 million.
- 15
- 16 • 39029 – S661 Port Hawkesbury Biomass Project, which is forecasted to go in service Q2,  
17 2013. Final cost is forecasted to be \$208.9 million. Construction is approximately 40  
18 percent complete and initial operation is scheduled for Q2 2013.

2013 General Rate Application (NSUARB P-893)  
NSPI Responses to Consumer Advocate Information Requests

**REDACTED**

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1 **Request IR-3:**

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3 **Please provide a comparison of actual to budgeted plant expenditures for each month in**  
4 **2012 to date.**

5

6 Response IR-3:

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8 Please refer to the figure below for plant expenditures. Variances between actual spend and  
9 budget for the first five months of the year are mainly due to timing of projects that will be  
10 completed later in the year or have been deferred.

11

Month	Actual (\$M)	Budget (\$M)
January		
February		
March		
April		
May		

12

**CONFIDENTIAL (Attachment Only)**

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1 **Request IR-4:**

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3 **Please provide the actual balance of plant in service and accumulated depreciation by**  
4 **function as of the latest date available.**

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6 Response IR-4:

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8 Please refer to Confidential Attachment 1.

**REDACTED**

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1 **Request IR-5:**

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3 **Referring to DE-03&04, page 99, with regard to the 2013-14 projects identified as**  
4 **“NewPage Biomass Project,” and “LED Street Lighting Replacement,” please provide the**  
5 **dollar amounts of forecasted capital spending and additions to plant in service in each year**  
6 **2012, 2013, and 2014 for each project.**

7  
8 Response IR-5:

9  
10 Please refer to the figure below.

11

	<b>Port Hawkesbury Biomass Project (\$M)</b>	<b>LED Street Lighting Replacement (\$M)</b>
2012 Forecasted Spend		
2012 Forecasted Additions		
2013 Forecasted Spend	3.3	11.5
2013 Forecasted Additions	208.9	16.9
2014 Forecasted Spend	-	17.8
2014 Forecasted Additions	-	17.3

12  
13 The 2012 Forecasted amount for the LED Street Lighting Replacement project erroneously  
14 showed no streetlights going in-service in 2012. These amounts were adjusted in the Application  
15 to include the 2012 additions to plant in-service in 2013.

16  
17 The differences between the spend in each year and the amounts that go to plant in-service  
18 reflect the Removal/Salvage costs for the streetlights. These amounts are included as part of the  
19 capital expenditures as they are incurred, but they do not increase plant in-service.

**NON-CONFIDENTIAL**

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1 **Request IR-6:**

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3 **Please show how the forecasted 2013 allowance for funds used during construction**  
4 **(“AFUDC”) income was developed based on the construction work in progress (“CWIP”)**  
5 **included in the 2013 test year rate base. The response should show the calculation of**  
6 **AFUDC on the 2013 CWIP balances, and to the extent that any balances of CWIP do not**  
7 **accrue AFUDC should explain why not.**

8

9 Response IR-6:

10

11 Allowance for Funds Used During Construction (AFUDC) included in the 2013 forecast capital  
12 spending is calculated within NS Power’s Asset Management Accounting System according to  
13 NS Power’s Accounting Policy 6240 AFUDC. Please refer to Attachment 1.

14

15 Please refer to Attachment 2 which provides a list of all projects included in the 2013 capital  
16 spend forecast and the associated AFUDC as well as an explanation for any projects that do not  
17 require AFUDC.

PROPERTY, PLANT AND EQUIPMENT  
**ALLOWANCE FOR FUNDS  
 USED DURING CONSTRUCTION - 6240**



## GENERAL

- 01 The cost-of-capital invested in construction work in progress is included in an allowance for funds used during construction<sup>1</sup> ("AFUDC") as an addition to the cost of property constructed using a weighted average cost-of-capital. This will be charged to operations through depreciation over the service life of the related assets and recovered through future revenues.
- 02 The AFUDC includes a designated cost of equity funds, to be capitalized as part of the acquisition of the related asset. That cost shall be capitalized under those circumstances only if its subsequent inclusion in allowable costs for rate-making purposes is probable.<sup>2</sup>
- 03 The cost to acquire or construct a capital asset over time should include the cost of financing that asset until it is placed in service. By including AFUDC in the cost of the capital asset, the associated financing costs will be more equitably recovered from customers, through depreciation, over the service life of the asset,

## POLICY

- 04 Allowance for funds used during construction should be capitalized at the effective cost-of-capital rate, compounded semi-annually, except in the following circumstances:
- a. Projects that will be under construction for less than a predetermined time;
  - b. Projects delayed for more than one year due to extraordinary circumstances; and
  - c. Projects with an economic value or future benefits that will be exceeded by such capitalization.

## PROCEDURES

### 05 **Criteria for Application**

AFUDC is applied to all capital work orders with the following exceptions:

- a. work orders with a construction period less than two months (e.g. routine work orders);
- b. work orders used to purchase assets that are in-service immediately upon delivery (e.g. office furniture, tools, vehicles, computer hardware, etc.);
- c. work orders for the purchase of land or land rights that will be held for future use;
- d. work orders with customer contributions equal to 100% of construction costs and receivable as costs are incurred;
- e. work orders that are deferred for more than one year; and
- f. retirement work orders.

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1 FASB ASC 980-360-20

2 FASB ASC 980-360-25-1

January 1, 2011

PROPERTY, PLANT AND EQUIPMENT  
**ALLOWANCE FOR FUNDS  
USED DURING CONSTRUCTION - 6240**



06 **Basis for Application**

The application base for AFUDC includes the cumulative total of all direct and indirect charges to work orders, but excludes all AFUDC related to spending subsequent to January 1 or July 1, whichever is the latest. This exclusion effectively results in semi-annual compounding of AFUDC.

07 **Timing of Application**

AFUDC application begins in the month in which a work order receives charges and continues until the month the work order becomes operational plant. On most work orders, AFUDC is applied at the full rate to cumulative charges to the end of the current month. In the case of major capital work orders, the actual start date and the operational date will be taken into consideration when applying AFUDC.

08 **Calculation of AFUDC Rate**

The rate used to capitalize AFUDC is the Company's **weighted average cost of capital before tax**. The rate is calculated annually, in advance, by dividing the forecasted annual interest expense, preferred dividends and net earnings applicable to common shareholders by the forecasted average debt and equity. The annual AFUDC rate is then divided by twelve to arrive at the monthly rate.



2013 AFUDC Project Details

Project#	Project	AFUDC Amount (\$)	Reason for No AFUDC
18180	WRC - WAREHOUSE REPLACEMENT	2,492	
27358	CT'S - AC Generator Stator Lcm	1,605	
38823	2013 Protection Upgrades	47,208	
38868	HYD Marshall Falls Hydro Station	287,490	
39265	Transmission Reliability Replacement	293,276	
39267	Transmission Replacements	183,178	
39271	Dist. Reliability Replacements	321,467	
39306	Radio & Communication Replacements	-	Project is Routine in nature
40320	LED Street Light Conversion	-	Project is Routine in nature
41425	Cognos Upgrade	1,407	
41519	Harbour East 138 kV Tx Line	281,580	
41520	Harbour East Substation	141,670	
41522	138kV Line Terminal at Dart East	32,069	
41766	Commercial AMI Pilot	-	Operational Prior to 2013
41830	Wind - Routine Equipment Replacement	-	Routine
41845	Residential AMI Pilot	-	Operational Prior to 2013
42152	GRA LIN0 Sustaining Q1 2013	225	
42153	GRA LIN1&2 Sustaining Q1 2013	(193)	
42155	GRA LIN3&4 Sustaining Q1 2013	2,906	
42157	GRA POA Sustaining Q1 2013	1,126	
42158	GRA POT1 Sustaining Q1 2013	354	
42159	GRA POT2 Sustaining Q1 2013	807	
42160	GRA TRE0 Sustaining Q1 2013	450	
42161	GRA TRE5 Sustaining Q1 2013	3,092	
42162	GRA TRE6 Sustaining Q1 2013	212	
42163	GRA TUC0 Sustaining Q1 2013	237	
42164	GRA TUC1 Sustaining Q1 2013	839	
42165	GRA TUC2 Sustaining Q1 2013	2,067	
42166	GRA TUC3 Sustaining Q1 2013	1,219	
42173	GRA Annapolis Sustaining Q1 2013	409	
42174	GRA Avon Sustaining Q1 2013	225	
42175	GRA Sissiboo Sustaining Q1 2013	4,047	
42178	GRA Tusket Sustaining Q1 2013	1,667	

2013 AFUDC Project Details

Project#	Project	AFUDC Amount (\$)	Reason for No AFUDC
42179	GRA Fall River Sustaining Q1 2013	20	
42180	GRA Harmony Sustaining Q1 2013	164	
42181	GRA Nict.&Parad Sustaining Q1 2013	476	
42184	GRA St. Marg's Sustaining Q1 2013	569	
42185	GRA Sheet Harbor Sustaining Q1 2013	55	
42186	GRA Bear River Sustaining Q1 2013	5	
42187	GRA Wreck Cove Sustaining Q1 2013	74	
42191	GRA Hydro Administration Q1 2013	534	
42194	GRA LIN0 Sustaining Q2 2013	2,754	
42206	GRA LIN1&2 Sustaining Q2 2013	5,105	
42208	GRA LIN3&4 Sustaining Q2 2013	145,892	
42210	GRA POA Sustaining Q2 2013	6,415	
42211	GRA POT1 Sustaining Q2 2013	(1,224)	
42212	GRA POT2 Sustaining Q2 2013	20,307	
42214	GRA TRE0 Sustaining Q2 2013	8,604	
42215	GRA TRE5 Sustaining Q2 2013	8,817	
42216	GRA TRE6 Sustaining Q2 2013	10,467	
42217	GRA TUC0 Sustaining Q2 2013	5,010	
42218	GRA TUC1 Sustaining Q2 2013	17,494	
42219	GRA TUC2 Sustaining Q2 2013	(29,902)	
42220	GRA TUC3 Sustaining Q2 2013	19,353	
42231	GRA Annapolis Sustaining Q2 2013	7,873	
42232	GRA Avon Sustaining Q2 2013	4,330	
42233	GRA Sissiboo Sustaining Q2 2013	77,905	
42235	GRA Tusket Sustaining Q2 2013	32,083	
42236	GRA Fall River Sustaining Q2 2013	394	
42237	GRA Harmony Sustaining Q2 2013	3,149	
42238	GRA Nict.&Parad Sustaining Q2 2013	9,172	
42241	GRA St. Marg's Sustaining Q2 2013	10,944	
42242	GRA Sheet Harbor Sustaining Q2 2013	1,058	
42243	GRA Bear River Sustaining Q1 2013	98	
42244	GRA Wreck Cove Sustaining Q2 2013	1,417	
42246	GRA Hydro Administration Q2 2013	10,284	

2013 AFUDC Project Details

Project#	Project	AFUDC Amount (\$)	Reason for No AFUDC
42247	GRA LIN0 Sustaining Q3 2013	6,282	
42249	GRA LIN1&2 Sustaining Q3 2013	23,626	
42251	GRA LIN3&4 Sustaining Q3 2013	30,134	
42253	GRA POA Sustaining Q3 2013	17,808	
42254	GRA POT1 Sustaining Q3 2013	3,334	
42255	GRA POT2 Sustaining Q3 2013	33,752	
42256	GRA TRE0 Sustaining Q3 2013	20,533	
42257	GRA TRE5 Sustaining Q3 2013	23,642	
42258	GRA TRE6 Sustaining Q3 2013	25,483	
42259	GRA TUC0 Sustaining Q3 2013	8,035	
42260	GRA TUC1 Sustaining Q3 2013	(6,968)	
42261	GRA TUC2 Sustaining Q3 2013	2,947	
42262	GRA TUC3 Sustaining Q3 2013	23,530	
42269	Circuit Switchers Addit's 2013/2014	20,574	
42272	GRA Annapolis Sustaining Q3 2013	12,969	
42273	GRA Avon Sustaining Q3 2013	7,133	
42274	GRA Sissiboo Sustaining Q3 2013	128,328	
42276	GRA Tusket Sustaining Q3 2013	52,848	
42277	GRA Fall River Sustaining Q3 2013	648	
42278	GRA Harmony Sustaining Q3 2013	5,188	
42279	GRA Nict.&Parad Sustaining Q3 2013	15,109	
42282	GRA St. Marg's Sustaining Q3 2013	18,027	
42283	GRA Sheet Harbor Sustaining Q3 2013	1,742	
42284	GRA Bear River Sustaining Q3 2013	162	
42285	GRA Wreck Cove Sustaining Q3 2013	2,334	
42287	GRA Hydro Administration Q3 2013	16,940	
42288	GRA LIN0 Sustaining Q4 2013	3,010	
42289	GRA LIN1&2 Sustaining Q4 2013	12,595	
42291	GRA LIN3&4 Sustaining Q4 2013	65,777	
42293	GRA POA Sustaining Q4 2013	11,357	
42294	GRA POT1 Sustaining Q4 2013	4,154	
42295	GRA POT2 Sustaining Q4 2013	13,613	
42296	GRA TRE0 Sustaining Q4 2013	10,068	

2013 AFUDC Project Details

Project#	Project	AFUDC Amount (\$)	Reason for No AFUDC
42297	GRA TRE5 Sustaining Q4 2013	14,646	
42298	GRA TRE6 Sustaining Q4 2013	8,410	
42299	GRA TUC0 Sustaining Q4 2013	4,223	
42300	GRA TUC1 Sustaining Q4 2013	5,182	
42301	GRA TUC2 Sustaining Q4 2013	9,969	
42302	GRA TUC3 Sustaining Q4 2013	10,216	
42309	GRA Annapolis Sustaining Q4 2013	7,730	
42310	GRA Avon Sustaining Q4 2013	4,251	
42311	GRA Sissiboo Sustaining Q4 2013	76,486	
42313	GRA Tusket Sustaining Q4 2013	31,499	
42315	GRA Fall River Sustaining Q4 2013	386	
42316	GRA Harmony Sustaining Q4 2013	3,092	
42318	GRA Nict.&Parad Sustaining Q4 2013	9,005	
42322	GRA St. Marg's Sustaining Q4 2013	10,744	
42324	GRA Sheet Harbor Sustaining Q4 2013	1,038	
42325	GRA Bear River Sustaining Q4 2013	97	
42327	GRA Wreck Cove Sustaining Q4 2013	1,391	
42330	GRA Hydro Administration Q4 2013	10,096	
42397	2013 Transmission Reinforcements	2,277,756	
42399	2013 Distribution Replacements	76,259	
42486	GRA Fast Acting Generation	222,506	
42487	GRA - Hardware 2013	23,531	
42489	GRA Software 2013	133,340	
11744-P001-032	FAC - Property Improvements	-	Routine
14841-T016-630	PROTECTION MODIFICATIONS AND REPLAC	-	Routine
14973-T018-820	PRIMARY EQUIPMENT SPARES	-	Routine
16073-P010-615	SCADA IMPROVEMENTS ROUTINE	-	Routine
16192-P009-630	MOBILE TRANSFORMER & TRACK ROUTINE	-	Routine
16365-P025-635	MOBILE RADIO ROUTINE	-	Routine
16550-P028-635	TELECOMMUNICATION SYSTEMS REPLACE A	-	Routine
16551-P027-635	TELECOMMUNICATION RADIO AND FIBRE O	-	Routine
20634-D055-735	Planned D005 For Western Region - 2	-	Routine
20945-P006-863	REPLACEMENT AND ADDITIONAL WORK VEH	-	Routine

**2013 AFUDC Project Details**

<b>Project#</b>	<b>Project</b>	<b>AFUDC Amount (\$)</b>	<b>Reason for No AFUDC</b>
23115-T001-820	PROVINCIAL TRANSMISSION LINE REPLAC	-	Routine
23118-T011-820	PROVINCIAL - PLANNED TRANS LINE REP	-	Routine
23120-T003-820	PROVINCIAL-TRANS SUBSTATION PRIMARY	-	Routine
23121-T004-820	PROVINCIAL- SUBSTATION ADDITIONS &	-	Routine
23127-D010-840	D010 Provincially Widening	-	Routine
23135-D006-800	D006 Regulatory Replacements - Prov	-	Routine
23136-D007-800	D007 Contractual Replacemens (Joint	-	Routine
23158-D005-800	D005 Unplanned Replace Deteriorated	-	Routine
23361-D008-800	D008 Provincial Storm	-	Routine
23511-D018-800	Primary Equipment Spares - Distribu	-	Routine
26496-D009-571	Meter Routine	-	Routine
26526-P002-571	METER SHOP - TOOLS AND EQUIPMENT	-	Routine
26716-D004-800	New Customer Upgrades	-	Routine
26757-P002-800	PROVINCIAL LINE TOOLS & EQUIPMENT R	-	Routine
28430-P041-032	FAC - Land Acquisition Routine	-	Routine
29038-D051-800	System Performance Improvement Rout	-	Routine
29114-P031-026	NSPI IT INFRASTRUCTURE	-	Routine
38243-P814	Telecommunications Spares	-	Routine
38896-P815	FAC Environment Site Assess Routine	-	Routine
38897-P816	FAC Enviro Property Remed Routine	-	Routine
39029-S661	PH Biomass Project	2,731,245	
39304-P063-863	Class 3 Work Vehicle Replacements	-	Routine
39305-P062-863	Work Vehicle Replacements	-	Routine
39766-D061-800	New Customers - Residential	-	Routine
39770-D062-800	New Customers - Commercial	-	Routine
40103-P834	U&U Load Control Demo	-	Operational Prior to 2013
40236-P061-863	Transportation Vehicle Replacements	-	Routine
40317-T703	IH Transformer & Breaker Addition	-	Operational Prior to 2013
40403-P880	Work & Asset Management	-	Operational Prior to 2013
<b>Total AFUDC</b>		<b>8,280,636</b>	

2013 General Rate Application (NSUARB P-893)  
NSPI Responses to CA Information Requests

**NON-CONFIDENTIAL**

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1 **Request IR-7:**

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3 **Please provide the forecasted balance of CWIP as of the end of each month in 2013.**

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5 Response IR-7:

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7 Please refer to Attachment 1.

**CWIP Continuity (in \$000's)**

	<b>CWIP Opening Balance</b>	<b>2013 Forecasted Spending</b>	<b>2013 Forecasted Additions</b>	<b>2013 Forecasted Removal &amp; Salvage</b>	<b>CWIP Ending Balance</b>
January-13	261,775	48,728	(10,870)	(372)	299,261
February-13	299,261	11,959	(5,712)	(393)	305,115
March-13	305,115	26,447	(214,404)	(573)	116,585
April-13	116,585	25,236	(7,426)	(565)	133,829
May-13	133,829	24,793	(8,537)	(588)	149,497
June-13	149,497	23,773	(36,567)	(566)	136,137
July-13	136,137	19,244	(7,236)	(555)	147,589
August-13	147,589	19,083	(7,941)	(587)	158,144
September-13	158,144	23,082	(40,842)	(566)	139,818
October-13	139,818	14,650	(10,819)	(592)	143,057
November-13	143,057	16,388	(71,397)	(609)	87,439
December-13	87,439	21,004	(41,771)	(469)	66,204
		<b>274,388</b>	<b>(463,523)</b>	<b>(6,436)</b>	

**CONFIDENTIAL (Attachment)**

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1 **Request IR-8:**

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3 **Referring to Schedule FOR-13, please provide all workpapers and calculations supporting**  
4 **the FCR Deferral “Additions/FCR Interest” and “Received from Customers” in 2012,**  
5 **2013, and 2014.**

6

7 Response IR-8:

8

9 Please refer to Partially Confidential Attachment 1.



<b>Fixed Cost Recovery Deferral for NewPage &amp; Bowater</b>	Millions of Dollars												
<b>2012</b>	<b>Jan-12</b>	<b>Feb-12</b>	<b>Mar-12</b>	<b>Apr-12</b>	<b>May-12</b>	<b>Jun-12</b>	<b>Jul-12</b>	<b>Aug-12</b>	<b>Sep-12</b>	<b>Oct-12</b>	<b>Nov-12</b>	<b>Dec-12</b>	<b>2012 Total</b>
GRA forecast fixed cost recovery for New Page													
Add: GRA forecast fixed cost recovery for Bowater													
Less: Revised Forecasted Fixed Cost Recovery for NewPage													
Less: Revised Forecasted Fixed Cost Recovery for Bowater													
Under recovery													
Beginning Balance													
Monthly Interest													
FCR Ending Balance not including monthly interest													
<b>2013</b>	<b>Jan-13</b>	<b>Feb-13</b>	<b>Mar-13</b>	<b>Apr-13</b>	<b>May-13</b>	<b>Jun-13</b>	<b>Jul-13</b>	<b>Aug-13</b>	<b>Sep-13</b>	<b>Oct-13</b>	<b>Nov-13</b>	<b>Dec-13</b>	<b>2013 Total</b>
FCR Beginning Balance	44.199	42.826	41.453	40.081	38.708	37.335	37.533	36.160	34.787	33.415	32.042	30.669	44.199
Less: Amortization	(1.373)	(1.373)	(1.373)	(1.373)	(1.373)	(1.373)	(1.373)	(1.373)	(1.373)	(1.373)	(1.373)	(1.373)	(16.472)
Add: Interest Expense	0.284	0.275	0.266	0.257	0.248	0.239	0.240	0.231	0.222	0.213	0.204	0.195	2.874
FCR Ending Balance (including interest)	43.110	41.729	40.347	38.965	37.583	37.533	36.400	35.018	33.637	32.255	30.873	30.601	30.601
<b>2014</b>	<b>Jan-14</b>	<b>Feb-14</b>	<b>Mar-14</b>	<b>Apr-14</b>	<b>May-14</b>	<b>Jun-14</b>	<b>Jul-14</b>	<b>Aug-14</b>	<b>Sep-14</b>	<b>Oct-14</b>	<b>Nov-14</b>	<b>Dec-14</b>	<b>2014 Total</b>
FCR Beginning Balance	30.601	29.228	27.856	26.483	25.110	23.738	23.393	22.167	20.794	19.421	18.049	16.676	30.601
Less: Amortization	(1.373)	(1.373)	(1.373)	(1.373)	(1.373)	(1.373)	(1.373)	(1.373)	(1.373)	(1.373)	(1.373)	(1.373)	(16.472)
Add: Interest Expense	0.194	0.185	0.176	0.167	0.158	0.149	0.146	0.137	0.128	0.119	0.110	0.101	1.769
FCR Ending Balance (including interest)	29.422	28.041	26.659	25.277	23.895	23.393	22.167	20.931	19.549	18.168	16.786	16.044	15.898

**CONFIDENTIAL (Attachment Only)**

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1 **Request IR-9:**

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3 **Please provide the actual FCR deferral booked by month in 2012 to date. The response**  
4 **should include all supporting work papers and calculations.**

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6 Response IR-9:

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8 Please refer to Confidential Attachment 1.

**NON-CONFIDENTIAL**

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1 **Request IR-10:**

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3 **Referring to Schedule FOR-13, please provide all workpapers and calculations supporting**  
4 **the Non LED Deferrals.**

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6 Response IR-10:

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8 Please refer to Multeese IR-22.

**NON-CONFIDENTIAL**

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1 **Request IR-11:**

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3 **Referring to Schedule FOR-13, please provide all workpapers and calculations supporting**  
4 **the Deferred Charges – Other General “Additions/Adjustments” and “Amortization” in**  
5 **2012, 2013, and 2014.**

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7 Response IR-11:

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9 Please refer to Larkin IR-9.

**CONFIDENTIAL (Attachment Only)**

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1 **Request IR-12:**

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3 **Referring to Schedule FOR-13, please provide all workpapers and calculations supporting**  
4 **the Deferred Income Taxes on FAM and FCR balances and adjustments in each year. The**  
5 **response should show the calculation of deferred taxes on the FAM and FCR balances**  
6 **separately and explain how those deferred taxes are determined.**

7

8 Response IR-12:

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10 Please refer to Partially Confidential Attachment 1.

11

12 In accordance with NS Power's Income Taxes Accounting Policy 5900, deferred income tax  
13 expense (benefit) and a corresponding deferred income tax asset (liability) related to the FAM  
14 Deferral is recognized based on the enacted income tax rate(s) for the period(s) when the deferral  
15 is expected to reverse. NS Power has followed the same policy with respect to the Fixed Cost  
16 Recovery (FCR) deferral as requested in this application through the revision of NS Power  
17 Income taxes Accounting Policy 5900. Please see Appendix Q of the Application.

(Millions of dollars)

		2012F	2013F	2014F
	<b>FCR Balance</b>			
A	Opening FCR deferral balance per FOR-13, line 35		\$ 44.2	\$ 30.6
B	Change in balance per FOR-13, line 36		(13.6)	(14.7)
C	Ending FCR balance per FOR-13, line 38		30.6	15.9
	<b>FCR Deferred Tax</b>			
D	Opening Deferred Tax on FCR		13.7	9.5
E	Change in balance (Note 1)		(4.2)	(4.6)
F	Ending Deferred Tax on FCR		9.5	4.9
	<b>FAM Balance</b>			
G	Opening FAM deferral balance per FOR-13, line 35		28.2	-
H	Change in balance per FOR-13, line 36		(28.2)	-
I	Ending FAM balance per FOR-13, line 38		-	-
	<b>FAM Deferred Tax</b>			
J	Opening Deferred Tax on FAM		8.7	-
K	Change in balance (Note 1)		(8.7)	-
L	Ending Deferred Tax on FAM		-	-
	<b>Other Deferred Tax</b>			
M	Opening Other Deferred Tax		-	-
N	Change in balance		-	-
O	Ending Other Deferred Tax on FCR		-	-
	<b>Total Deferred Tax</b>			
P	Opening Deferred Taxes as per FOR-13, line 57 (D+J+M)		19.6	6.7
Q	Change in balance (E+K+N)		(12.9)	(4.6)
R	Adjustment (Note 2)		-	-
S	Ending Deferred Tax as per FOR-13, line 59 (P+Q+R)		6.7	2.1

Figures presented reflect whole numbers which may cause \$0.1M in rounding differences on some line items

**Notes:**

Note 1) The adjustment in each year related to the deferred income taxes on FAM and the fixed cost recovery deferral reflect the change in the FAM deferral and fixed cost recovery deferral balance during the year multiplied by a tax rate of 31%.

		Income statement impact	Tax impact at 31%
Note 2)	Change in balance during the year		
	FAM deferral per 2012 income statement budget	(66.3)	(20.6)
	Fixed cost recovery deferral per 2012 income statement budget	36.1	11.2
T	Total deferred tax impact		(9.4)
	Total deferred tax impact per above		
	FAM deferral based balance sheet	(65.5)	(20.3)
	Fixed cost recovery deferral based on balance sheet	44.2	13.7
U	Total deferred tax impact		(6.6)
	Adjustment (T-U)		(2.8)

The difference of \$2.8M is a result of FOR 13 being prepared using balance sheet figures for 2012 which were based on an updated 2012 forecast. The 2012 income statement amounts which reflect the changes in the FAM deferral and fixed cost deferral balances were prepared at a different stage and reflect different assumptions. At the end of 2014 the deferred income tax balance of \$2.1M should reflect \$4.9M which relates to the remaining fixed cost deferral balance to be recovered from customers. The difference is due to using an income statement and balance sheet prepared at different stages.

**NON-CONFIDENTIAL**

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1 **Request IR-13:**

2

3 **Referring to Schedule FOR-13, please itemize the balance of other deferred credits.**

4

5 Response IR-13:

6

7 Please refer to Larkin IR-9.

**NON-CONFIDENTIAL**

---

1 **Request IR-14:**

2

3 **Please reconcile the total of expenses in 2013 on Schedule OE-02 - OE-09, Attachment 1, to**  
4 **the total regulated OM&G in 2013 on DE-03-DE-04, Appendix E, Page 2.**

5

6 Response IR-14:

7

8 OE-02 – OE-09 Attachment 1 of the Application contains the specific operating cost expenses  
9 identified by the Board to be produced in the Standard Filing requirements. DE-03-DE-04,  
10 Appendix E, page 2 of the Application contains all operating expenses. Appendix E includes all  
11 cost recoveries, corporate support transfers and administrative overhead credits not included in  
12 OE-02 – OE-09. Maintenance & Repair Expenses in OE-02 – OE-09, line 8, includes a labour  
13 component that is also included in the Salaries & Benefits amount shown on OE-02 – OE-09 line  
14 4. Billing & Collection Expense, OE-02 – OE-09 line 9, also includes a labour component that is  
15 also included in the Salaries & Benefits amount shown on OE-02 – OE-09 Line 4.

16

17 Please refer to Attachment 1 for a breakdown of each category.



**NOVA SCOTIA POWER INC.**  
**OPERATING, MAINTENANCE AND GENERAL EXPENSES**  
(in Thousands of \$)

	<b>2013</b>	<b>DE-03 - DE-04 Appendix E Reference</b>
<b><u>Salaries &amp; Benefits (net of pension expense)</u></b>		
Corporate Groups	\$ 20,920	'Total Labour' Page 3, 5, 7, 9, 11, 13, 16, and 19
Technical & Construction Services	8,863	'Total Labour' Page 21
Sustainability	581	'Total Labour' Page 24
Power Production	54,076	'Total Labour' Pages 26, 29, 32, 34 36, and 38
Customer Operations	38,334	'Total Labour' Pages 40, 42, 45, 47, and 49
Customer Service	17,814	'Total Labour' Page 52
Corporate Adjustments, net	3,585	'Total Labour' Page 55
	<u>\$ 144,174</u>	
Pension Charged to Labour	(7,854)	'Total Labour' All
TOTAL	<u>\$ 136,320</u>	
<b><u>Insurance Costs</u></b>		
Corporate Secretary and General Counsel	\$ 5,145	Account 043-Insurance, Page 5
	<u>\$ 5,145</u>	
<b><u>Membership Dues &amp; Professional Association Charges</u></b>		
Corporate Groups	\$ 227	'Account 029-Membership Dues' Page 3, 5, 7, 9, 11, 13, 16, and 19
Technical & Construction Services	102	'Account 029-Membership Dues' Page 21
Sustainability	14	'Account 029-Membership Dues' Page 24
Power Production	189	'Account 029-Membership Dues' Pages 26, 29, 32, 34 36, and 38
Customer Operations	394	'Account 029-Membership Dues' Pages 40, 42, 45, 47, and 49
Customer Service	101	'Account 029-Membership Dues' Page 52
	<u>\$ 1,027</u>	
<b><u>Contracts</u></b>		
Corporate Groups	\$ 7,362	'Account 013-Contracts' Page 3, 5, 7, 9, 11, 13, 16, and 19
Technical & Construction Services	556	'Account 013-Contracts' Page 21
Sustainability	-	'Account 013-Contracts' Page 24
Power Production	17,687	'Account 013-Contracts' Pages 26, 29, 32, 34 36, and 38
Customer Operations	24,426	'Account 013-Contracts' Pages 40, 42, 45, 47, and 49
Customer Service	1,542	'Account 013-Contracts' Page 52
	<u>\$ 51,574</u>	
<b><u>Maintenance &amp; Repair Expenses</u></b>		
Thermal Plants	\$ 29,460	'All Accounts', Page 29
Combustion Turbines	893	'All Accounts', Page 32
Hydro & Wind Energy	8,931	'All Accounts', Page 34
Energy, Fuels and Risk Management	-	n/a
Total Power Production	<u>\$ 39,284</u>	
Field Operations	\$ 13,417	'All Accounts', Page 49
Control Center	-	'All Accounts', Page 40
Transmission Operations and Reliability	17,750	'All Accounts', Page 45 & 47
Administration (incl Storm)	13,391	'All Accounts', Page 42
Total Customer Operations	<u>\$ 44,558</u>	
TOTAL	<u>\$ 83,842</u>	

**NOVA SCOTIA POWER INC.**  
**OPERATING, MAINTENANCE AND GENERAL EXPENSES**  
(in Thousands of \$)

	<u>2013</u>	<u>DE-03 - DE-04 Appendix E Reference</u>
<b><u>Billing &amp; Collection Expense</u></b>		
Customer Service	\$ 37,026	'Total', Page 52
Relative share of Total Customer Service	x 24.7%	Based on two year average (2011 actuals and 2012 Forecast)
	<u>\$ 9,158</u>	
<b><u>Regulatory Expenses</u></b>		
Regulatory Affairs	<u>\$ 6,332</u>	'Total', Page 19
<b><u>Pension Expense</u></b>		
Corporate Groups	\$ 8,429	Account 042-Employee Benefits, Page 3, 5, 7, 9, 11, 13, 16, and 18
Technical & Construction Services	3,555	Account 042-Employee Benefits, Page 20
Sustainability	244	Account 042-Employee Benefits, Page 23
Power Production	20,031	Account 042-Employee Benefits, Page 25
Customer Operations	12,255	Account 042-Employee Benefits, Page 43
Customer Service	6,184	Account 042-Employee Benefits, Page 45
Pension Charged to Labour	3,778	'Total Labour' All
Pension Plans	\$ 54,477	
Other Post Retirement Benefits	4,076	'Total Labour' All
	<u>\$ 58,553</u>	

**NON-CONFIDENTIAL**

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1 **Request IR-15:**

2  
3 **Referring to Schedule OE-02 - OE-09, Attachment 1, please provide an analysis of Salaries**  
4 **& Benefits of \$136,320,000 in 2013. The response should itemize the salaries and each**  
5 **benefit included in the total and should show the salaries and benefits included in the**  
6 **forecast of OM&G in 2013.**

7  
8 Response IR-15:

9  
10 The Salaries and Benefits account in Schedule OE-02 – OE-09 of the Application includes all  
11 non-capitalized labour costs. This expense includes fringe benefit costs which are forecasted to  
12 be 16.1 percent of total wages.

13

<b>Item</b>	<b>Value (in millions of dollars)</b>
Salaries (includes base, variable, overtime, premiums)	117.4
Fringe Benefits (16.1% of salaries)	18.9
Total	136.3

14  
15 Salaries include all base pay, incentives, and overtime.

16  
17 Fringe benefit costs include:

- 18
- 19 • Health and dental insurance benefit
  - 20 • Disability Insurance benefit
  - 21 • Accidental death and dismemberment insurance benefit
  - 22 • Life Insurance benefit
  - 23 • Canada Pension Plan costs
  - 24 • Workers Compensation Board expense
  - 25 • Employment Insurance premiums
-

**NON-CONFIDENTIAL**

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1 **Request IR-16:**

2

3 **Please provide the total full time equivalent employees assumed in the forecast of 2013**  
4 **OM&G expenses.**

5

6 Response IR-16:

7

8 Please refer to Liberty IR-69.

**NON-CONFIDENTIAL**

---

1 **Request IR-17:**

2

3 **Please provide the actual full time equivalent employees for each month from December**  
4 **2009 until the most recent month available.**

5

6 Response IR-17:

7

8 The table below lists the actual employee count from December 2009 to May 2012. The count  
9 includes all regular (full and part-time) and term employees as of the dates provided.

10

11 Year 2009:

<b>Date</b>	<b>Total FTEs</b>
December	1889

12

13 Year 2010:

<b>Date</b>	<b>Total FTEs</b>
January	1867
February	1880
March	1927
April	2000
May	2070
June	2086
July	2075
August	2056
September	2059
October	2014
November	2012
December	1956

14

2013 General Rate Application (NSUARB P-893)  
NSPI Responses to Consumer Advocate Information Requests

**NON-CONFIDENTIAL**

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1 Year 2011:

<b>Date</b>	<b>Total FTEs</b>
January	1917
February	1923
March	1924
April	1946
May	2034
June	2029
July	2018
August	2004
September	1962
October	1960
November	1953
December	1815

2

3 Year 2012:

<b>Date</b>	<b>Total FTEs</b>
January	1824
February	1807
March	1795
April	1823
May	1871

4

**NON-CONFIDENTIAL**

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1 **Request IR-18:**

2

3 **Please provide the wage rate increases assumed in forecasting the 2013 salaries expense.**

4 **The response should show the assumed wage rate increases for each employee**  
5 **classification.**

6

7 **Response IR-18:**

8

9 Please refer to Liberty IR-69.

**REDACTED**

---

1 **Request IR-19:**

2  
3 **Please provide the price escalation rates assumed in forecasting 2013 OM&G. The**  
4 **responses should provide the price escalation rates assumed for 2012 and 2013, the sources**  
5 **of the assumed rates, and the expenses to which the rates were applied.**

6  
7 Response IR-19:

8  
9 For the 2013 General Rate Application, the following escalation rates were assumed for  
10 forecasting 2013:

- 11  
12 • [REDACTED]  
13 • 2.57% used for fleet fuel based on the PIRA gasoline forecast as at December 31, 2011.  
14 • 5.00% used for insurance based on market.  
15 • 2.53% used for all other non-labour based on the Gross Domestic Product (GDP) Growth  
16 percentage from the Conference Board of Canada issued October 31, 2011.<sup>1</sup>

17  
18 For the 2013 General Rate Application, the escalation rates assumed for 2012 were the rates  
19 from the 2012 General Rate Application as assumed for forecasting 2012:

- 20  
21 • [REDACTED]  
22 • 5.50% used for fleet fuel.  
23 • 7.50% used for insurance.  
24 • 2.20% used for all other non-labour.

---

<sup>1</sup> The Conference Board of Canada, "Provincial - data – October 31, 2011", eData,  
<http://www.conferenceboard.ca/e-Data/default.aspx>.



**NON-CONFIDENTIAL**

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1 **Request IR-20:**

2

3 **Please provide the incentive compensation expense included in 2013 test year OM&G**  
4 **expenses.**

5

6 Response IR-20:

7

8 The 2013 test year revenue requirement includes the forecast incentive accrual amount of  
9 \$2,570,000 which reflects 50 percent of the total forecast incentive accrual, excluding executive  
10 incentives. Executive incentives have not been included in the revenue requirement.

2013 General Rate Application (NSUARB P-893)  
NSPI Responses to Consumer Advocate Information Requests

**NON-CONFIDENTIAL**

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1 **Request IR-21:**

2

3 **Please provide the incentive compensation expense incurred in each year 2009 – 2011.**

4

5 Response IR-21:

6

7 Please refer to NSUARB IR-2.

**NON-CONFIDENTIAL**

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1 **Request IR-22:**

2  
3 **Please describe the Company's incentive compensation program. The response should**  
4 **explain the achievement goals of the program and the portion of the compensation related**  
5 **to each achievement goal and the test year incentive compensation expense for each**  
6 **employee category identified in the response.**

7  
8 **Response IR-22:**

9  
10 NS Power has a Balanced Scorecard Incentive Program. This program rewards non-union  
11 employees who achieve predetermined goals that support the Company's strategic direction.  
12 The Scorecard includes five objectives including Safety, People, Customer, Asset Management,  
13 and Financial. Incentive level targets vary by employee category and objectives are weighted  
14 differently at each incentive level, as shown in the table below.

15

<b>Employee Category and (Incentive Target)</b>	<b>Corporate Financial (COMPANY)</b>	<b>Business Unit Financial</b>	<b>Customer</b>	<b>Asset</b>	<b>People</b>	<b>Safety (COMPANY)</b>
General (7%)	10%	20%	25%	15%	20%	10%
Individual (10%)	10%	20%	25%	20%	15%	10%
Manager (13%)	10%	30%	25%	15%	10%	10%
Director (18%)	10%	30%	25%	15%	10%	10%
Executive*	10%	30%	30%	15%	7.5%	7.5%

16 \*Executive short term incentive targets are shown in Executive compensation filings.

**NON-CONFIDENTIAL**

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1 **Request IR-23:**

2

3 **Referring to DE-03 – DE-04, page 83, lines 19-20, please provide the complete actuarial**  
4 **study supporting the forecasted 2013 pension expense of \$58.6 million and the forecasted**  
5 **2014 pension expense of \$56.9 million.**

6

7 Response IR-23:

8

9 Please refer to RB02 – RB16 Confidential Attachment 2 of the Application and Larkin IR-12  
10 Attachment 1 which outline the 2013 and 2014 benefit cost projections as well as the individual  
11 components of benefit cost.

**NON-CONFIDENTIAL**

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1 **Request IR-24:**

2

3 **Referring to DE-03 – DE-04, pages 84-85, please provide workpapers supporting the**  
4 **changes to the pension cost associated with each factor.**

5

6 Response IR-24:

7

8 These figures were provided by our actuarial consultants Morneau Shepell. Morneau Shepell has  
9 advised us that they consider the member data and related working papers confidential and  
10 proprietary. DE-03 – DE-04, pages 84-85 of the Application provides the requested information  
11 regarding the main factors that contributed to the increase in benefit cost between the 2012 and  
12 2013 GRA as well as an estimate of the dollar impact of each factor.

**NON-CONFIDENTIAL**

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1 **Request IR-25:**

2

3 **Please provide an analysis of labour costs, pension costs, and other benefits costs, showing**  
4 **the total amount of 2013 forecasted cost and the net amount of each cost included in**  
5 **OM&G after Administrative Overhead credits. The response should include all supporting**  
6 **workpapers and calculations.**

7

8 Response IR-25:

9

10 Please refer to Attachment 1.

**NOVA SCOTIA POWER INC.**  
**REGULATED OPERATING, MAINTENANCE AND GENERAL EXPENSES**  
(in Thousands of \$)

	<u>2013 Costs</u>	<u>DE-03 - DE-04 Appendix E Reference</u>
<b><u>Labour</u></b>		
Corporate Groups	\$ 20,919	Page 3, 5, 7, 9, 11, 13, 16, and 19
Technical & Construction Services	8,865	Page 21
Sustainability	581	Page 24
Power Production	54,076	Page 26, 29, 32, 34, 36, 38
Customer Operations	38,334	Page 40, 42, 45, 47, and 49
Customer Service	17,814	Page 52
Corporate Adjustments	3,586	Page 55
Total Labour Costs	<u>\$ 144,175</u>	
Pension Charged to Labour	(7,854)	
Administrative Overheads	(28,030)	Page 55, account 092 and 095
Incentive Compensation	(2,570)	
Labour, net of AO & Pension	<u>\$ 105,721</u>	
<b><u>Pension</u></b>		
Corporate Groups	\$ 8,429	Page 3, 5, 7, 9, 11, 13, 16, and 19, account 042
Technical & Construction Services	3,555	Page 21, account 042
Sustainability	244	Page 24, account 042
Power Production	20,031	Page 26, account 042
Customer Operations	12,255	Page 42, account 042
Customer Service	6,184	Page 52, account 042
Total Employee Benefits	<u>\$ 50,698</u>	
Pension Charged to Labour	7,854	
Total Pension Costs	<u>\$ 58,552</u>	
<b><u>Other Benefits</u></b>		
Incentive Compensation	\$ 2,570	
Total Other Benefits	<u>\$ 2,570</u>	

Note:

Figures presented reflect whole numbers which may cause rounding differences on some line items

2013 General Rate Application (NSUARB P-893)  
NSPI Responses to Consumer Advocate Information Requests

**REDACTED**

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1 **Request IR-26:**

2

3 **Please provide the actual vegetation management expense in each year 2008 – 2011 and in**

4 **2012 to date.**

5

6 Response IR-26:

7

8 Please refer to NSUARB IR-24. The actual YTD 2012 vegetation management expense is [REDACTED]

9 [REDACTED]



**NON-CONFIDENTIAL**

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1 **Request IR-27:**

2

3 **Referring to DE-03 – DE-04, page 89, please provide all documentation and workpapers**  
4 **supporting the additional \$3.4 million in 2013 for vegetation management.**

5

6 Response IR-27:

7

8 Please refer to Liberty IR-60.

**NON-CONFIDENTIAL**

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1 **Request IR-28:**

2

3 **Referring to DE-03 – DE-04, page 89, please provide any cost/benefit analysis prepared by**  
4 **or for the Company for the additional \$3.4 million in 2013 for vegetation management.**

5

6 Response IR-28:

7

8 Please refer to Liberty IR-60.

**NON-CONFIDENTIAL**

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1 **Request IR-29:**

2

3 **Referring to DE-03 – DE-04, page 93, please provide calculations supporting the five year**  
4 **average storm cost in 2011 dollars and 2013 dollars.**

5

6 Response IR-29:

7

8 Please refer to Liberty IR-64 Attachment 1.

**NON-CONFIDENTIAL**

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1 **Request IR-30:**

2

3 **Referring to DE-03 – DE-04, page 93, please provide calculations supporting \$10.5 million**  
4 **five year average in 2013 dollars.**

5

6 Response IR-30:

7

8 Please refer to Liberty IR-64 Attachment 1.

**NON-CONFIDENTIAL**

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1 **Request IR-31:**

2

3 **Referring to DE-03 – DE-04, page 93, please provide actual write-offs net of recoveries for**  
4 **each year 2009-2011 and 2012 to date.**

5

6 Response IR-31:

7

8 Please see below for the Net Bad Debt calculation.

9

	<b>2009 (\$)</b>	<b>2010 (\$)</b>	<b>2011* (\$)</b>	<b>May 2012 YTD (\$)</b>
Write-Offs	6,152,343	5,235,259	11,551,575	3,218,989
Recoveries	(1,680,082)	(1,558,474)	(1,633,923)	(822,733)
Commissions	104,346	130,779	112,432	169,054
<b>Net Bad Debt</b>	<b>4,576,606</b>	<b>3,807,564</b>	<b>10,030,084</b>	<b>2,565,310</b>

10 \*2011 includes a large one-time write-off allowance of \$5 million.

**NON-CONFIDENTIAL**

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1 **Request IR-32:**

2

3 **Referring to DE-03 – DE-04, page 94, please provide work papers supporting the \$5.7**  
4 **million in net bad debt costs based on actual write-off experience and forecast increases**  
5 **associated with higher electricity rates, offset by expected recoveries.**

6

7 Response IR-32:

8

9 Please refer to Attachment 1.

**Net Bad Debt**

	<b>2010 Actuals (\$)</b>	<b>2011 Actuals (\$)</b>	<b>2012 Compliance (\$)</b>	<b>2013 GRA (\$)</b>	<b>2014 GRA (\$)</b>
060 Commissions	130,779	112,432	328,796	328,797	334,189
061 Write-offs*	5,235,259	6,551,575	5,722,283	7,743,634	7,743,634
062 Recoveries	(1,558,474)	(1,633,923)	(2,336,000)	(2,336,000)	(2,374,310)
Net Bad Debt	<u>3,807,564</u>	<u>5,030,084</u>	<u>3,715,079</u>	<u>5,736,431</u>	<u>5,703,513</u>
Write Off		5,000,000			
	<u>3,807,564</u>	<u>10,030,084</u>	<u>3,715,079</u>	<u>5,736,431</u>	<u>5,703,513</u>

**NON -CONFIDENTIAL**

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1 **Request IR-33:**

2  
3 **Referring to DE-03 – DE-04, page 95, line 10 please provide documentation supporting the**  
4 **decreases in pension costs in the years 2014-2017. The response should also include a**  
5 **narrative description of the reasons for the decreases in pension costs.**

6  
7 Response IR-33:

8  
9 Please refer to RB-02–RB-16 Attachment 2 of the Application, and Larkin IR-12 Attachment 1  
10 which outlines the 2013 – 2017 benefit cost projections as well as the individual components of  
11 benefit cost. The reduction in benefit cost from 2013 to the period 2014 – 2017 is due primarily  
12 to the following:

- 13
- 14 • The “net interest component” (interest on obligation, less interest on assets) of pension  
15 cost declines over the projection period. NS Power is required by pension legislation to  
16 increase cash funding to the registered pension plan. The amount of cash funding  
17 exceeds the current service cost (increase in obligations due to service rendered by  
18 employees in the current period). As such, all else being equal, the value of assets are  
19 increasing faster than the value of the obligations.
  - 20  
21 • The amount of actuarial losses that must be recognized in pension costs declines over the  
22 projection period. The projections assume no actuarial gains or losses over the projection  
23 period. As such, the balance of the existing unamortized actuarial loss gradually  
24 becomes smaller over the projection period (by the amount recognized in expense). A  
25 smaller unamortized amount results in a smaller amount recognized in pension costs.



**NON-CONFIDENTIAL**

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1 **Request IR-34:**

2

3 **Please provide work papers showing the application of the 2013 depreciation rates to the**  
4 **2013 depreciable plant in service, to develop the forecasted 2013 test year depreciation**  
5 **expense.**

6

7 Response IR-34:

8

9 Depreciation expense for the 2013 test year is calculated within NS Power's Asset Management  
10 Accounting System according to NS Power's Accounting Policy 5300 Depreciation and  
11 Amortization Expense. Please refer to Attachment 1 for a copy of the policy.

12

13 Please refer to Attachment 2, which provides the 2013 depreciation expense by function and by  
14 depreciation group.

COST OF OPERATIONS

**DEPRECIATION AND AMORTIZATION EXPENSE - 5300****POLICIES**

- 01 The cost of property, plant and equipment and intangibles should be depreciated or amortized over the useful life of the assets.<sup>1</sup>
- 02 Net salvage values should be amortized over the useful lives of the assets to which they relate and either charged to depreciation expense (when negative) or credited to depreciation expense (when positive).
- 03 Depreciation and amortization expense should be provided on a straight-line basis.
- 04 Where Nova Scotia Power Inc. ("NSPI") has a legal obligation associated with the retirement of a tangible long-lived asset that NSPI is required to settle as a result of an existing or enacted law, statute, ordinance, or written or oral contract or by legal construction of a contract under the doctrine of promissory estoppel<sup>2</sup>, NSPI will include a portion of this Asset Retirement Obligation ("ARO") in Depreciation Expense, Please refer to NSPI's Accounting Policy and Procedures Manual Section 6320 for Asset Retirement Obligations.

**PROCEDURES**

- 05 The life estimations and policies, including AROs and other significant assumptions are periodically reviewed and the results filed with the Nova Scotia Utility and Review Board ("UARB") for its approval.
- 06 The depreciation or amortization base consists of the original cost of assets in service, including AROs, but excludes the following assets which are not depreciated or amortized:
  - a. land and land acquisition costs - these costs are excluded since land generally appreciates in value over time with the recovery of invested capital occurring at the time of disposal; and
  - b. fully-depreciated and amortized assets - these are assets which have been fully depreciated or amortized but have not been retired from service.
- 07 In most cases, depreciation and amortization begins in the month an asset is placed in service and ceases on the first of the month in which it is retired. The exceptions are large projects, such as thermal plants, that are depreciated on the specific day the asset goes into service and depreciation is stopped when it is retired as these have a significant financial impact on the Company.
- 08 Depreciation and amortization rates, including net salvage allowances, are approved by the UARB based on periodic depreciation studies and/or settlement agreements filed with the UARB.

---

<sup>1</sup>FASB ASC 360-10-35-3

<sup>2</sup>FASB ASC 410-20-15-2

COST OF OPERATIONS

**DEPRECIATION AND AMORTIZATION EXPENSE - 5300**

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- 09 The remaining life is forecasted through the use of mortality statistics that determine the best fit ***lowa Curve*** which gives the expected retirement characteristics. This technique is applied to all mass plant accounts. Production plant assets remaining life is derived using engineering studies.
- 10 Depreciation and amortization rates are filed annually with the Annual Capital Expenditures Plan to the UARB.

## 2013 Depreciation Expense

Function	Forecast Depreciation Group	Depreciation Rate	Depreciation Expense
Distribution Plant - D	002 Land Rights - Dist. Plant	1.56%	\$392,221
Distribution Plant - D	003 Bldg.,Struct.Grnd. - Dist. Plan	5.31%	30,317
Distribution Plant - D	004 Misc.Equipment - Dist. Plant	12.49%	167,147
Distribution Plant - D	007 Environmental - Dist. Plant	12.49%	10,651
Distribution Plant - D	035 Wood Poles - Dist. Plant	3.79%	17,731,497
Distribution Plant - D	037 Steel Towers - Dist. Plant	3.79%	88,863
Distribution Plant - D	038 Insulators - Dist. Plant	3.79%	53,205
Distribution Plant - D	039 O/H Cond. - Dist. Plant	3.33%	6,596,275
Distribution Plant - D	040 O/H Cond.Devices - Dist. Plant	3.33%	984,658
Distribution Plant - D	041 O/H Line Transf. - Dist. Plant	4.09%	12,096,079
Distribution Plant - D	042 O/H Ln.Transf.Dev. - Dist. Plan	4.09%	70,789
Distribution Plant - D	043 Substn Dev. - Dist. Plant	1.28%	43,036
Distribution Plant - D	044 Substn.Transf. - Dist. Plant	1.28%	862,173
Distribution Plant - D	045 U/G Conduit - Dist. Plant	1.51%	110,836
Distribution Plant - D	046 U/G Conductor - Dist. Plant	3.17%	1,396,078
Distribution Plant - D	047 U/G Conductor Devices - Dist. P	3.17%	116,872
Distribution Plant - D	048 U/G Line Transf. - Dist. Plant	4.09%	659,362
Distribution Plant - D	049 U/G Line Transf.Device - Dist.	4.09%	25,253
Distribution Plant - D	050 Street Lights - Dist. Plant	5.33%	2,946,340
Distribution Plant - D	051 Meters - Dist. Plant	6.87%	3,583,291
Distribution Plant - D	052 Services - Dist. Plant	5.33%	6,575,514
Distribution Plant - D	054 Remote Monitoring - Dist. Plant	10.32%	31,890
Distribution Plant - D	064 Sup. Control and DA - Dist. Pla	9.68%	141,998
Distribution Plant - D	Cap. Contr. - Dist. Plant	3.89%	(3,994,500)
<b>Distribution Plant - D Total</b>			<b>\$50,719,845</b>
Gas Turbine Generation Plant - G	Burnside C/T	2.40%	486,207
Gas Turbine Generation Plant - G	LM 6000 TC #4	2.55%	1,276,689
Gas Turbine Generation Plant - G	LM 6000 TC #5	2.77%	911,274
Gas Turbine Generation Plant - G	Tusket C/T	6.42%	354,036
Gas Turbine Generation Plant - G	Victoria Junction C/T	3.17%	238,994
<b>Gas Turbine Generation Plant - G Total</b>			<b>\$3,267,201</b>
General Plant - P	002 Land Rights - General Plant	1.93%	63,605
General Plant - P	003 Bldg.,Struct.Grnd. - General Pl	2.85%	3,737,340
General Plant - P	004 Misc.Equipment - General Plant	5.02%	1,227,172
General Plant - P	007 Environmental - General Plant	5.02%	145,444
General Plant - P	026 Rds,Trls.Brdgs. - General Plant	2.58%	12,993
General Plant - P	054 Remote Monitoring - General Pla	10.27%	99,799
General Plant - P	055 Teleprotection - General Plant	4.38%	4,600
General Plant - P	056 Comm. Ent. Cables&Prot - Genera	4.38%	30,004
General Plant - P	057 Leased Comm. Facilitie - Genera	4.38%	259
General Plant - P	059 Multiplex - General Plant	4.38%	144,798
General Plant - P	060 Broadband Radio - General Plant	4.38%	722,282
General Plant - P	061 Switched Telecomm. Sys - Genera	4.38%	295,848
General Plant - P	062 Fibre Optics - General Plant	4.38%	62,805
General Plant - P	063 Mobile Radio Infrastru - Genera	4.38%	1,001,752
General Plant - P	064 Sup. Control and DA - General P	1.33%	217,206
General Plant - P	065 Transp.Vehicles - General Plant	9.55%	2,579,275
General Plant - P	066 Work Vehicles - General Plant	9.55%	3,941,900
General Plant - P	067 Office Equipment - General Plan	9.26%	82,681
General Plant - P	068 Office Furn.-General - General	9.26%	1,198,291
General Plant - P	069 Office Furn.-Modular - General	9.26%	121,913
General Plant - P	070 Shop Equipment - General Plant	5.02%	355,641
General Plant - P	072 Computer Equipment - General Pl	20.00%	17,990,360
General Plant - P	074 Stores - General Plant	14.97%	70,794

## 2013 Depreciation Expense

Function	Forecast Depreciation Group	Depreciation Rate	Depreciation Expense
General Plant - P	076 Mine Equipment - General Plant	2.92%	58,676
General Plant - P	078 Comp. Appl. Software - General	10.00%	3,592,993
General Plant - P	Cap. Contr. - General Plant	8.16%	(173,376)
<b>General Plant - P Total</b>			<b>\$37,585,055</b>
Hydro Generation Plant - H	Annapolis Tidal Power	2.32%	845,157
Hydro Generation Plant - H	Avon Hydro System	3.02%	530,453
Hydro Generation Plant - H	Bear River Hydro System	1.80%	831,104
Hydro Generation Plant - H	Black River Hydro System	2.04%	816,350
Hydro Generation Plant - H	Cap. Contr. - Bear River Hydro Syst	1.80%	(25,599)
Hydro Generation Plant - H	Cap. Contr. - Fall River Hydro	1.82%	(7,921)
Hydro Generation Plant - H	Cap. Contr. - Wreck Cove Hydro Syst	1.67%	(10,015)
Hydro Generation Plant - H	Dickie Brook Hydro	3.16%	316,035
Hydro Generation Plant - H	Fall River Hydro	1.82%	40,663
Hydro Generation Plant - H	Harmony Hydro System	4.55%	237,545
Hydro Generation Plant - H	Hydro Production Administration	2.10%	219,261
Hydro Generation Plant - H	Lequille Hydro System	2.33%	465,204
Hydro Generation Plant - H	Mersey Heavy Maintenance	2.10%	126,004
Hydro Generation Plant - H	Mersey Hydro System	0.00%	1,055,160
Hydro Generation Plant - H	Milton Heavy Maintenance	2.10%	610
Hydro Generation Plant - H	Roseway & Harmony Hydro	2.29%	52,416
Hydro Generation Plant - H	Sheet Harbour Hydro System	3.38%	818,235
Hydro Generation Plant - H	St.Margaret's Hydro System	2.85%	1,016,520
Hydro Generation Plant - H	Tusket Hydro	2.64%	384,093
Hydro Generation Plant - H	White Rock Heavy Maintenance	2.10%	1,222
Hydro Generation Plant - H	Wreck Cove Hydro System	1.67%	2,743,086
<b>Hydro Generation Plant - H Total</b>			<b>\$10,455,583</b>
Steam Generation Plant - S	Cap. Contr. - Lingan Admin./Common	4.48%	(147,913)
Steam Generation Plant - S	Lingan 1&2 Prod. Unit	4.12%	8,540,563
Steam Generation Plant - S	Lingan 3&4 Prod.Unit	2.28%	5,838,770
Steam Generation Plant - S	Lingan Admin./Common Capital	4.48%	5,075,942
Steam Generation Plant - S	Power Prod. Controller	2.82%	5,027,286
Steam Generation Plant - S	Pt. Tupper Unit #1	3.97%	1,381,661
Steam Generation Plant - S	Pt.Aconi Admin./Capital	2.27%	11,927,063
Steam Generation Plant - S	Pt.Tupper Admin./Capital	2.82%	4,206,023
Steam Generation Plant - S	Straight Marine Terminal	4.06%	1,350,837
Steam Generation Plant - S	TC Unit 1 Capital	4.24%	1,652,080
Steam Generation Plant - S	TC Unit 2 Capital	3.68%	1,288,217
Steam Generation Plant - S	TC Unit 3 Capital	2.33%	1,565,560
Steam Generation Plant - S	TC Unit 6 Capital	3.03%	2,890,282
Steam Generation Plant - S	Trenton Admin./Common Capital	0.47%	142,779
Steam Generation Plant - S	Trenton Unit 5 Capital	3.10%	3,965,366
Steam Generation Plant - S	Trenton unit 6 Capital	2.34%	6,253,916
Steam Generation Plant - S	Tufts Cove Admin./Common Capital	3.44%	2,549,407
<b>Steam Generation Plant - S Total</b>			<b>\$63,507,840</b>
Transmission Plant - T	002 Land Rights - Trans. Plant	1.26%	659,761
Transmission Plant - T	003 Bldg.,Struct.Grnd. - Trans. Pla	2.14%	697,987
Transmission Plant - T	004 Misc.Equipment - Trans. Plant	2.14%	34,296
Transmission Plant - T	007 Environmental - Trans. Plant	2.14%	34,204
Transmission Plant - T	022 Elec Contr.Equip. - Trans. Plan	2.14%	253,500
Transmission Plant - T	023 Power Equip.-Station S - Trans.	2.14%	21,302
Transmission Plant - T	026 Rds,Trls.Brdgs. - Trans. Plant	1.74%	2,910
Transmission Plant - T	035 Wood Poles - Trans. Plant	4.32%	5,979,701
Transmission Plant - T	036 Other Poles - Trans. Plant	4.32%	6,134
Transmission Plant - T	037 Steel Towers - Trans. Plant	1.26%	924,103

## 2013 Depreciation Expense

Function	Forecast Depreciation Group	Depreciation Rate	Depreciation Expense
Transmission Plant - T	038 Insulators - Trans. Plant	4.32%	1,020,599
Transmission Plant - T	039 O/H Cond. - Trans. Plant	1.96%	2,060,054
Transmission Plant - T	040 O/H Cond.Devices - Trans. Plant	1.96%	77,258
Transmission Plant - T	043 Substn Dev. - Trans. Plant	2.14%	2,891,419
Transmission Plant - T	044 Substn.Transf. - Trans. Plant	2.14%	4,969,543
Transmission Plant - T	045 U/G Conduit - Trans. Plant	1.53%	27,072
Transmission Plant - T	046 U/G Conductor - Trans. Plant	2.61%	10,505
Transmission Plant - T	047 U/G Conductor Devices - Trans.	2.61%	38
Transmission Plant - T	060 Broadband Radio - Trans. Plant	2.14%	13,664
Transmission Plant - T	061 Switched Telecomm. Sys - Trans.	2.14%	71,591
Transmission Plant - T	062 Fibre Optics - Trans. Plant	2.14%	3,727
Transmission Plant - T	064 Sup. Control and DA - Trans. Pl	2.14%	19,212
Transmission Plant - T	Cap. Contr. - Trans. Plant	2.35%	(774,483)
<b>Transmission Plant - T Total</b>			<b>\$19,004,097</b>
Wind Generation Plant - W	Cap. Contr. - Wind Turbine	5.52%	(50,720)
Wind Generation Plant - W	Digby Wind Farm	4.00%	2,588,867
Wind Generation Plant - W	Grand Etang Wind Turbine	5.52%	158,522
Wind Generation Plant - W	Nuttby Mountain Wind	4.00%	4,457,350
Wind Generation Plant - W	Pt. Tupper Wind Farm	4.00%	1,031,887
<b>Wind Generation Plant - W Total</b>			<b>\$8,185,905</b>
<b>Grand Total</b>			<b>\$192,725,526</b>

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1 **Request IR-35:**

2

3 **Referring to DE-03 – DE-04, page 101, lines 23-25, please provide workpapers supporting**  
4 **the \$14.9 million in Section 21 carryover amounts to apply on a discretionary basis at the**  
5 **beginning of 2012.**

6

7 Response IR-35:

8

9 Please refer to Attachment 1 which provides a reconciliation of the Section 21 Tax regulatory  
10 asset since 2009.

**Section 21 Regulatory Asset**

Millions of dollars

<b>January 1, 2009</b>	105.3
2009 amortization	(14.1)
Adjustment pertaining to M&P tax credit 1999-2002	(5.5)
Adjustment resulting from 2009 ROE settlement	(0.5)
2009 discretionary amortization per 2009 ROE settlement	<u>(10.0)</u>
<b>December 31, 2009 balance</b>	75.2
2010 amortization	(13.5)
2010 discretionary amortization per 2009 ROE settlement	<u>(4.8)</u>
<b>December 31, 2010 balance</b>	56.9
2011 amortization	(14.8)
2011 discretionary amortization per 2009 ROE settlement	<u>(0.1)</u>
<b>December 31, 2011 balance</b>	42.0
 <b>Total discretionary amortization available in 2012</b>	
2009 discretionary amortization per 2009 ROE settlement	(10.0)
2010 discretionary amortization per 2009 ROE settlement	(4.8)
2011 discretionary amortization per 2009 ROE settlement	<u>(0.1)</u>
	<b>\$ (14.9)</b>



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1 **Request IR-36:**

2

3 **Referring to DE-03 – DE-04, page 102, please provide workpapers supporting Figure 7.4.**

4 **The response should be provided in Excel format, with formulas intact.**

5

6 Response IR-36:

7

8 Please refer to Attachment 1, filed electronically, which is NSPI (CA) IR-144 Attachment 1 from  
9 the 2012 GRA.





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1 **Request IR-37:**

2

3 **Referring to DE-03 – DE-04, page 102, please provide workpapers supporting the projected**  
4 **balance of the Fixed Cost Recovery deferral of \$44 million at the end of 2012.**

5

6 Response IR-37:

7

8 Please refer to CA IR-8 Attachment 1.

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1 **Request IR-38:**

2

3 **Referring to DE-03 – DE-04, page 102, please provide workpapers supporting the**  
4 **amortization of the Fixed Cost Recovery deferral for 2013 and 2014 of \$16.5 million.**

5

6 Response IR-38:

7

8 Please refer to CA IR-8 Attachment 1.

**NON-CONFIDENTIAL**

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1 **Request IR-39:**

2

3 **Referring to DE-03 – DE-04, page 102, please provide the growth in the Fixed Cost**  
4 **Recovery deferral through to the end of 2014 pursuant to the Rate Stabilization Plan and**  
5 **the amount of the subsequent amortization over eight years. The response should quantify**  
6 **the deferral as of the end of 2014 and should provide all supporting calculations.**

7

8 Response IR-39:

9

10 Please refer to Liberty IR-39 Attachment 1, filed electronically.

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1 **Request IR-40:**

2

3 **Referring to DE-03 – DE-04, page 5, lines 9-14, the Company states that because its**  
4 **proposed rate increases “will not fully recover the exceptional costs facing NS Power, the**  
5 **plan proposes to defer a portion of those costs for recovery in future years.” Please**  
6 **quantify the costs that will be deferred and the proposed recovery of those costs in future**  
7 **years. The response should provide all supporting documentation and workpapers and**  
8 **should identify any assumptions used in quantifying the deferrals.**

9

10 Response IR-40:

11

12 Please refer to Liberty IR-39 Attachment 1, filed electronically.

**NON-CONFIDENTIAL**

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1 **Request IR-41:**

2  
3 **Referring to Schedule OE-10-OE-11, Attachment 1, please provide workpapers supporting**  
4 **the forecasted 2013 CCA. The response should also reconcile the plant additions reflected**  
5 **in the CCA to the plant additions in 2013 on RB-01 and should explain how the forecasted**  
6 **plant additions in 2013 on RB-01 were assigned to CCA Rate % classifications.**

7  
8 **Response IR-41:**

9  
10 Please refer to Attachment 1 for the calculation of the forecasted 2013 Capital Cost Allowance  
11 (CCA) and the reconciliation of the 2013 plant additions per RB-01 of the Application to the tax  
12 additions reflected in the CCA calculation.

13  
14 Generally, the CCA rate classification for the tax additions is determined based on the  
15 accounting additions within each function. The following figure provides a guideline for that  
16 determination:

17

<b>Function</b>	<b>Tax class</b>	<b>Rate (%)</b>	<b>Note</b>
Steam	17	8	1
Gas	17	8	1
LM 6000	17	8	1
Wind Turbine	43.2	50	2
Hydro	17	8	1
Transmission	47	8	1,3
Distribution	47	8	1,3
General Property	various	various	4

18  
19 In addition to the figure above the following is noted:

- 20  
21 • Any additions relating to buildings within these functions are considered Class 1 – 4  
22 percent.



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- 1 • Generally, 90 percent of a wind turbine project is considered class 43.2 with the other 10  
2 percent considered Class 17.  
3
- 4 • Rights of way and easements are treated as eligible capital property, where 75 percent of  
5 the costs are capitalized and depreciated at a rate of 7 percent.  
6
- 7 • The additions within the general property function are typically a “catch all” for projects  
8 that do not relate directly to any of the generation or delivery functions. The CCA rate  
9 classification is determined based on the account activity code within each project. For  
10 example, activity 066 – work vehicles, is considered class 10 – 30 percent, activity 078 –  
11 application software, is considered class 12 – 100 percent, activity 004 – misc.  
12 equipment, is considered class 8 – 20 percent, and activity 072 – computer equipment,  
13 and is considered class 50 – 55 percent.

## 2013 CCA Schedule (\$M)

Class	Rate	Opening Balance	Additions	Available for CCA	CCA	Closing Balance
1	4%	1,063.9	101.6	1,114.7	44.6	1,120.9
1A	6%	64.0	-	64.0	3.8	60.2
2	6%	494.7	-	494.7	29.7	465.0
3	5%	8.3	-	8.3	0.4	7.9
8	20%	18.0	6.0	21.0	4.2	19.7
10	30%	23.5	8.0	27.5	8.3	23.2
12	100%	0.9	3.7	2.7	2.7	1.9
17	8%	403.3	165.6	486.1	38.9	530.0
45	45%	0.2	-	0.2	0.1	0.1
50	55%	9.8	3.2	11.4	6.3	6.7
47	8%	177.7	107.3	231.3	18.5	266.4
42	12%	0.1	-	0.1	0.0	0.1
43.2	50%	32.2	-	32.2	16.1	16.1
41	25%	0.1	-	0.1	0.0	0.1
<b>SubTotal</b>		<b>\$ 2,296.7</b>	<b>\$ 395.3</b>	<b>\$ 2,494.3</b>	<b>\$ 173.6</b>	<b>\$ 2,518.4</b>
Cumulative Eligible Capital	7%	48.7	3.4	52.1	3.6	48.5
<b>Total</b>		<b>\$ 2,345.4</b>	<b>\$ 398.7</b>	<b>\$ 2,546.5</b>	<b>\$ 177.2</b>	<b>\$ 2,566.9</b>
<b>Less:</b>						
CCA on non-regulated assets					(1.9)	
<b>2013 CCA under present/proposed rates</b>					<b>\$ 175.3</b>	

## Reconciliation of Accounting Additions to Income Tax Additions (\$M)

<b>Accounting additions per RB-01</b>	<b>\$</b>	<b>463.5</b>
<b>Adjustments:</b>		
Non-regulated assets	\$	16.3
Eligible capital expenditure	\$	(3.0)
Cost of removal	\$	6.5
Salvage	\$	(0.1)
Pension capitalized	\$	(3.8)
Expenditures capitalized for accounting	\$	(57.4)
Capitalized overhead	\$	(18.4)
Interest capitalized for accounting	\$	(8.3)
<b>Income Tax Additions</b>	<b>\$</b>	<b>395.3</b>

**CONFIDENTIAL (Attachment Only)**

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1 **Request IR-42:**

2

3 **Referring to Schedule OE-10-OE-11, Attachment 1, please provide calculations supporting**  
4 **each item on lines 36-39 for each of the years shown.**

5

6 Response IR-42:

7

8 Please refer to Partially Confidential Attachment 1.

CA IR-042  
Partially Confidential Attachment 1

Corporate income tax calculations  
Lines 36 - 39 of Partially Confidential 2013 GRA OE-10 - OE-11 Attachment 1 Page 1 of 1  
Millions of Dollars

	Compliance Restated 2012	Actual 2011	Forecast 2012	Present Rates 2013	Present Rates 2014	Proposed Rates 2013	Proposed Rates 2014
Line 34 - Income for tax expense calculations	\$ 95.2	\$ (39.8)		\$ 17.9	\$ 61.1	\$ 148.5	\$ 130.1
Federal corporate income tax rate	x 15%	x 19.5%		x 15%	x 15%	x 15%	x 15%
<b>Line 36 - Federal income tax</b>	\$ 14.3	\$ (7.8)		\$ 2.7	\$ 9.2	\$ 22.3	\$ 19.5
Line 34 - Income for tax expense calculations	\$ 95.2	\$ (39.8)		\$ 17.9	\$ 61.1	\$ 148.5	\$ 130.1
Provincial corporate income tax rate	x 16%	x 16%		x 16%	x 16%	x 16%	x 16%
<b>Line 37 - Provincial income tax</b>	\$ 15.2	\$ (6.4)		\$ 2.9	\$ 9.8	\$ 23.8	\$ 20.8
Preferred dividends accrued in year	\$ 8.0	\$ 8.0		\$ 8.0	\$ 8.0	\$ 8.0	\$ 8.0
Part VI.1 tax rate	x 40%	x 40%		x 40%	x 40%	x 40%	x 40%
<b>A</b>	\$ 3.2	\$ 3.2		\$ 3.2	\$ 3.2	\$ 3.2	\$ 3.2
Gross Part VI.1 tax	\$ 3.2	\$ 3.2		\$ 3.2	\$ 3.2	\$ 3.2	\$ 3.2
Deduction factor per ITA 110(1)(k) - enacted	x 9/4	x 9/4		x 9/4	x 9/4	x 9/4	x 9/4
Combined corporate income tax rate	x 31%	x 35.5%		x 31%	x 31%	x 31%	x 31%
<b>B</b>	\$ 2.2	\$ 2.6		\$ 2.2	\$ 2.2	\$ 2.2	\$ 2.2
<b>Line 38 - Part VI.1</b>	<b>A-B</b> \$ 1.0	\$ 0.6		\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0
Preferred dividends accrued in 2006 - 2006 statute barred in 2011		\$ 14.1					
Preferred dividends accrued in 2007 - 2007 statute barred in 2012	\$ 14.1						
Preferred dividends accrued in 2008 - 2008 statute barred in 2013				\$ 14.1		\$ 14.1	
Preferred dividends accrued in 2009 - 2009 statute barred in 2014					\$ 11.0		\$ 11.0
Part VI.1 tax rate	x 40%	x 40%		x 40%	x 40%	x 40%	x 40%
Deduction factor per ITA 110(1)(k) - substantively enacted	x 3	x 3		x 3	x 3	x 3	x 3
Combined corporate income tax rate	x 38.12%	x 38.12%		x 35.5%	x 35%	x 35.5%	x 35%
Part VI.1 tax benefit received	<b>C</b> \$ 6.4	\$ 6.4		\$ 6.0	\$ 4.6	\$ 6.0	\$ 4.6
Preferred dividends accrued in 2006 - 2006 statute barred in 2011		\$ 14.1					
Preferred dividends accrued in 2007 - 2007 statute barred in 2012	\$ 14.1						
Preferred dividends accrued in 2008 - 2008 statute barred in 2013				\$ 14.1		\$ 14.1	
Preferred dividends accrued in 2009 - 2009 statute barred in 2014					\$ 11.0		\$ 11.0
Part VI.1 tax rate	x 40%	x 40%		x 40%	x 40%	x 40%	x 40%
Deduction factor per ITA 110(1)(k) - enacted	x 9/4	x 9/4		x 9/4	x 9/4	x 9/4	x 9/4
Combined corporate income tax rate	x 38.12%	x 38.12%		x 35.5%	x 35%	x 35.5%	x 35%
Part VI.1 tax benefit recorded under US GAAP	<b>D</b> \$ 4.8	\$ 4.8		\$ 4.5	\$ 3.5	\$ 4.5	\$ 3.5
<b>Line 39 - Reversal of Part VI.1 tax liability (statute barred)</b>	<b>D-C</b> \$ (1.6)	\$ (1.6)		\$ (1.5)	\$ (1.2)	\$ (1.5)	\$ (1.2)

Notes:  
1) Figures presented reflect whole numbers which may cause rounding differences on some line items.  
2) 2011 rate equals the 2008 statutory rate due to loss carryback to 2008

**CONFIDENTIAL (Attachment Only)**

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1 **Request IR-43:**

2

3 **Referring to Schedule OE-10-OE-11, Attachment 1, please provide calculations supporting**  
4 **the FAM and FCR deferred income taxes on line 43 for each of the years shown.**

5

6 Response IR-43:

7

8 Please refer to Partially Confidential Attachment 1.

Corporate income tax adjustments					
Line 43 of Partially Confidential 2013 GRA OE-10 - OE-11 Attachment 1 Page 1 of 1					
Millions of Dollars					
	Compliance Restated 2012	Actual 2011	Forecast 2012	Present/Proposed Rates 2013	Present/Proposed Rates 2014
FAM & FCR deferred income tax ("DIT")					
FAM Fuel Deferral (including Interest)	\$ -	\$ (26.5)		\$ -	\$ -
FCR Deferral (including interest)	\$ -	\$ -		\$ -	\$ -
	\$ -	\$ (26.5)		\$ -	\$ -
2011 Tax Rate		32.5%			
FAM and FCR DIT	\$ -	\$ (8.6)		\$ -	\$ -
FAM Fuel Deferral (including Interest)	\$ (46.7)	\$ 45.8		\$ (28.2)	\$ -
FCR Deferral (including interest)	\$ -	\$ -		\$ (13.6)	\$ (14.7)
	\$ (46.7)	\$ 45.8		\$ (41.8)	\$ (14.7)
2012 onward Tax Rate	31.0%	31.0%		31.0%	31.0%
FAM and FCR DIT	\$ (14.5)	\$ 14.2		\$ (12.9)	\$ (4.6)
Tax Deferral offset against FAM Fuel Deferral	\$ -	\$ (14.5)		\$ -	\$ -
2012 onward Tax Rate		31.0%			
	\$ -	\$ (4.5)		\$ -	\$ -
Current/deferred tax re-allocation	\$ -	\$ (1.3)		\$ -	\$ -
Line 43 - FAM & FCR deferred income taxes	\$ (14.5)	\$ (0.2)		\$ (12.9)	\$ (4.6)

Notes: 1) Figures presented reflect whole numbers which may cause rounding differences on some line items.

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1 **Request IR-44:**

2  
3 **The Emera Management Discussion and Analysis as at February 10, 2012, on page 25**  
4 **states: “In Q4 2011, NSPI modified its estimate of the expected tax benefit of tax**  
5 **deductions, electing to amend its tax returns for the years 2006 through 2009. This resulted**  
6 **in a \$23.3 million reduction in income tax expense and a \$3.0 million increase in interest**  
7 **revenue, recorded in the quarter.” Please provide a complete narrative explanation of the**  
8 **tax deductions associated with the election to amend the tax returns for the years 2006**  
9 **through 2009 and calculations supporting the \$23.3 million reduction in income tax**  
10 **expense and \$3.0 million of interest.**

11  
12 **Response IR-44:**

13  
14 The amendment referred to in Emera’s Q4 2011 Management Discussion and Analysis is  
15 predominantly related to certain routine<sup>1</sup> capital projects that NS Power has reviewed and  
16 determined are deductible for income tax purposes. Prior to any decision to deduct a capital  
17 project for tax purposes, a detailed review of the capital project must first be undertaken in order  
18 to understand the type of work being performed. NS Power then applies jurisprudence from  
19 relevant case law and the Canada Revenue Agency’s administrative guidelines to determine  
20 whether the costs incurred in the capital projects being reviewed should be deductible for tax  
21 purposes.

22  
23 Please refer to Attachment 1 for a summary of the deductions by year and the calculation to  
24 support the \$23.3 million reduction to income tax expense in 2011. Please refer to Attachments  
25 2 and 3 for the working papers to support the expenditure deductions related to the amendments

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<sup>1</sup> Routine capital refers to recurring annual capital expenditures for the replacement of worn out, technologically deficient equipment (like-for like replacement), additions to existing equipment base resulting from power system growth, and the addition of customers to the power system.

2013 General Rate Application (NSUARB P-893)  
NSPI Responses to Consumer Advocate Information Requests

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- 1 for 2006-2009. Please refer to Attachment 4 for the calculation of the \$3.1 million in interest
- 2 income. Please refer to Attachment 5 for the calculation of the \$0.1 million of interest expense.



## 2006 - 2009 capital asset review deductions by type of capital project

	Non-routine	Routine	Total
2006	18,094,849	14,035,069	32,129,918
2007	-	18,858,241	18,858,241
2008	-	16,645,320	16,645,320
2009	-	21,096,581	21,096,581
<b>Total</b>	<b>18,094,849</b>	<b>70,635,211</b>	<b>88,730,060</b>

## Calculation of \$23.3M reduction in income tax expense

	2006	2007	2008	2009	2010	2011	Total
<b>Opening</b>	-	<b>30,844,722</b>	<b>46,481,055</b>	<b>58,742,078</b>	<b>74,295,430</b>	<b>68,351,795</b>	
Deduction	32,129,918	18,858,241	16,645,320	21,096,581	-	-	
Available for CCA	16,064,959	40,273,842	54,803,715	69,290,368	74,295,430	68,351,795	
Displaced CCA - Class 17 & 47 - 8%	(1,285,197)	(3,221,907)	(4,384,297)	(5,543,229)	(5,943,634)	(5,468,144)	
<b>Ending Balance</b>	<b>30,844,722</b>	<b>46,481,055</b>	<b>58,742,078</b>	<b>74,295,430</b>	<b>68,351,795</b>	<b>62,883,652</b>	
<b>Net deduction</b>	<b>30,844,722</b>	<b>15,636,334</b>	<b>12,261,022</b>	<b>15,553,352</b>	<b>(5,943,634)</b>	<b>(5,468,144)</b>	
Tax rate	38.12%	38.12%	35.50%	35.00%	38.12%	35.50%	
<b>Tax recovery</b>	<b>11,758,008</b>	<b>5,960,571</b>	<b>4,352,663</b>	<b>5,443,673</b>	<b>(2,265,713)</b>	<b>(1,941,191)</b>	<b>23,308,010</b>

## 2006 Non-routine

CI#	Type	Project #	Project Title	2006 Regular CAR
27315	2005 carryover	D915	56N-414 Rebuild Lyons Brook to Scotsburn	148,283
25524	New 2006	D949	2006 Northeast Region Replace Arrestors	14,316
25526	New 2006	D950	2006 West Region Replace Arrestors	33,744
25525	New 2006	D951	2006 Sydney Region Replace Arrestors	19,580
25567	New 2006	D952	Sydney Replace Deteriorated Padmounts	118,572
25484	New 2006	D953	Replace Deteriorated Padmount Transformers	107,223
25568	New 2006	D954	West Replace Deteriorated Padmounts	126,003
25569	New 2006	D958	Northeast Replace Deteriorated Padmounts	62,569
25523	New 2006	D961	2006 Metro Region Replace Arrestors	26,017
28074	New 2006	D997	Cutout Changeout Program 2006	211,607
27357	New 2006	G134	Rewind Burnside Unit 1 AC Generator Stator	1,095,477
22374	New 2006	G137	Fuel Controller Replacement	-
20609	2005 carryover	H442	ANN-De-watering Sump Rebuild	251,515
17618	2005 carryover	H448	BER Ridge Tailrace Deck & Piers Concrete Refurbishment	4,900
27551	New 2006	H472	SIS Falls & Fourth Lake System Pressure Vessels	42,459
27552	New 2006	H473	Bear River System Pressure Vessels	15,869
27482	New 2006	H482	Hollow Bridge Penstock Saddles Replacement	102,721
23134	New 2006	H487	Lequille Tailrace Refurbishment	45,507
18170	New 2006	H489	Avon Surge Tank Unit 2	302,268
19753	New 2006	H500	ANN Unit Overhaul	1,577,795
27503	New 2006	H515	Deep Brook #10 Throat Ring Liner & Runner	-
10900	New 2006	H521	MER-DEB #10 Generator Rewind	-
27416	New 2006	S004	LIN PLC Replacements Common Systems	96,562
27407	New 2006	S108	LIN Mill Component Replacements PHII	530,865
27404	New 2006	S123	LIN1 Refurbish 1B CW Pump	72,133
26103	New 2006	S124	TUC Unit No.1 Turbine Asset Management	2,065,760
25413	New 2006	S132	LIN Refit Unit 3-4 Flyash System	241,416
27154	New 2006	S133	TUC Refurbishment of Plant Louvre System	34,288
27935	New 2006	S144	TRE5 Elevator Upgrade	105,115
27077	New 2006	S147	POA HVAC Refurbishment Project	54,018
24739	2005 carryover	S827	POT Pulverizer Fuel Elbow Relining	58,100
24747	2005 carryover	S844	POT Piping Upgrades	47,591
25423	2005 carryover	S853	LIN Refurbish Large Bore CW Piping Ph-1	142,969
26383	2005 carryover	S861	LIN 4160V Breaker Refurbishment - Phase I	278,995
24608	2005 carryover	S885	TRE5 RH Row 20/21 Replacement	418,972
24503	2005 carryover	S906	TUC Replace Obsolete Sootblowers	-
24731	New 2006	S914	POT Piping Upgrades (small bore)	83,705
27866	New 2006	S918	LIN2 Replace SSH Hanger Tubes	228,667
27087	New 2006	S923	POA 4kV Motor Refurbishment Project	61,035
27078	New 2006	S924	POA Ash Screw Cooler Rotor Replacement Program	182,664
27766	New 2006	S926	POA SH3/RH1 Boiler Tube Bend Replacements	361,037
27072	New 2006	S927	POA 2006 Refractory Program	1,038,503
27075	New 2006	S928	POA Loopseal Feeder Refurbishment	348,162
23193	New 2006	S929	LIN1 Replace ID Fan Suction Expansion Joints	381,662
25462	New 2006	S932	POA CW Screen Refurbishment	90,813
24779	New 2006	S937	LIN 2006 Motor Refurbishment Program	239,029
27402	New 2006	S938	LIN Stack Lighting and Fixture Replacement	95,600
25422	New 2006	S940	LIN Refurbish Hydrated Lime System	138,765
27571	New 2006	S950	TRE5 Waterwall Replacement Program (2006)	165,505
26113	New 2006	S954	TRE 4kV Motor Refurbishment (2006)	93,110
26108	New 2006	S955	TRE5 Actuator Replacement PH2	59,075
27548	New 2006	S956	LIN 3&4 Refurbish PF Lines	322,675
27406	New 2006	S957	LIN 3&4 Waterwall Replacements	353,274
23362	New 2006	S958	TUC U1 Feedwater Heater Level Controls Upgrade	28,763
24767	New 2006	S960	LIN Unit 3 Large Bore CW Piping Refurbishment	389,470
24562	New 2006	S963	TUC Replace Sand Filter Tanks	35,266
27676	New 2006	S968	POT Unit No.2 Elevator Upgrades	160,642

## 2006 Non-routine

CI#	Type	Project #	Project Title	2006 Regular CAR
26186	New 2006	S973	TUC Unit No.1 LP Heater #2 Bled Steam NRV Replacement	437
27996	New 2006	S974	TUC Unit No.3 North CW Pump Impeller Replacement	38,742
25075	New 2006	S975	TUC1 Gas Recir. Fan Inlet Damper Replacement	53,355
21545	New 2006	S976	TUC Valve Restoration Program (2006)	-
27155	New 2006	S982	TUC Replace Two Rows of Blading on Unit #2 Turbine	1,585,276
27637	New 2006	S986	POT Repairs to Unit 2 Stack	46,870
27267	New 2006	S988	TUC Stack(s) Concrete Column Restorations	98,449
22444	New 2006	S989	TRE5 Ductwork Replacement	137,743
22573	New 2006	S993	LIN Boiler Feed Pump Cartridge Rebuild	163,902
27408	New 2006	S997	LIN CW Electrical Hardware Replacements	56,990
24736	New 2006	S998	POT Plant Structural Steel Refurbishment/Painting	95,036
27337	2005 carryover	T498	Overhaul H-635 & 1H-633 Breakers Water St.	102,937
24924	2005 carryover	T499	Replace Breakers 30N-635 and 1N-619	47,710
27266	2005 carryover	T500	Onslow Replace 67N-R311 Reactor	21,402
27265	2005 carryover	T501	Refurbish Transformer at 40H T1 Woodlawn	360,142
24922	New 2006	T513	Replace Breaker 81V-501	96,517
25184	New 2006	T514	Replace Breaker 50W-515	110,630
25116	New 2006	T515	Retire 13N-Walker St. Substation	25,217
28077	New 2006	T517	2006 KD Relay Replacement	205,000
27769	New 2006	T519	Pole Retirement Program 2006	493,934
27770	New 2006	T520	2006 Survey Transmission Lines	298,653
27773	New 2006	T529	2006 Steel Tower Life Extension	18,730
27772	New 2006	T530	2006 Transmission Ground Line Clearances	726,546

**Total****18,094,849**

## 2006 - 2009 Routines

Type	Project #	Project Title	2006 Routines	2007 Routines	2008 Routines	2009 Routines
parent	D005	D005 REPLACE DETERIORATED PLANT ROUTINE	4,295,904	5,803,582	4,644,600	5,075,594
parent	D006	D006 REGULATORY REPLACEMENTS	588,717	398,852	550,930	835,698
parent	D008	D008-STORM COSTS ROUTINE	827,257	4,209,403	2,228,352	1,258,249
parent	D010	D010-ROW WIDENING ROUTINE	544,917	527,334	253,201	258,191
parent	D055	D055-Identified Deteriorated Plant	2,779,965	1,983,120	2,594,050	1,511,036
part of D055	D103	D103-Burnside Inline Switches		37,648		
part of D055	D104	D104-Deep Hollow Rd. Greenwich		57,904	(3,430)	
part of D055	D106	D106-2007 Eastern Territory Rusty Transformers		34,014	2,996	
part of D055	D107	D107-2007 Western Territory Rusty Transformers		74,042	36,235	
part of D055	D108	D108-2007 Central Territory Rusty Transformers		66,022	1,739	6,596
part of D055	D119	D119-Bishopville Rd. Area, Hantsport		25,578	175	
part of D055	D121	D121-Hantsport - Conversion - Phase 3		19,338	265,578	
part of D055	D140	D140-Halifax Airport		123,030		
part of D055	D145	Country Harbour Crossroads Build To			9	221,599
part of D055	D149	West Montrose Road Det. Pole Replac			17,261	
part of D055	D154	Highway 347 Aspen To Denver Bring T			68,018	
part of D055	D161	Lake Lemarchant Rebuild To Roadside			73,560	17
part of D006	D165	D165-Route 4 Widening Ben Eion Ski Hill			528,188	1,251
part of D006	D169	D169-Hamm Pls rd re-align (part of D006)			52,393	-
part of D055	D170	Greenville Upgrade			82,708	-
part of D055	D171	West St. Light & Service Install				273,967
part of D055	D172	East St. Light and Service Install				427,061
part of D055	D173	Metro St Light & Service Work				736,444
part of D055	D174	Ultra Electronics Det. Padmounts			50,139	
part of D006	D175	D175-Chebucto Rd Pole Re-Location			76,508	
part of D055	D176	Graves Island Rebuild			17,464	-
part of D055	D179	Pockwock Stepdown Replacement			78,861	1,377
part of D005	D189	D005 REPLACE DETERIORATED PLANT ROU			69,646	
part of D055	D200	Park Falls Road Rebuild				20,876
part of D055	D201	Baker Point Rd Pole Replacement				177,508
part of D055	D204	White Settlement Deteriorated Plant				297,522
part of D055	D205	Lake LeMarchant Pole Replacement				31,415
part of D055	D206	Padmount Replacement Program 2009				328,815
part of D055	D207	Bridgetown Water Supply Pole REPL				99,832
part of D055	D208	Burntcoat Loop Upgrade				83,515
part of D055	D209	Millstream Replacement to Roadside				29,924
part of D055	D210	Graves Road Pole Replacement				41,687
part of D006	D211	2009 Route 4 Relocation				283,598
part of D055	D213	Apple River Rebuild				13,777
part of D055	D214	Mill Lake Rebuild				127,706
part of D055	D215	Old Ferry Road Rebuild				67,914
part of D055	D216	Margaretsville Upgrade				276,218
part of D055	D221	20H Feeder Exit Cable Replacement				165,893
part of D055	D222	Reliability Replacements - West				511,584

## 2006 - 2009 Routines

Type	Project #	Project Title	2006 Routines	2007 Routines	2008 Routines	2009 Routines
part of D055	D223	Reliability Replacements - Central				741,166
part of D055	D224	Reliability Replacements East				606,295
part of D055	D225	Little Forks Road Replace 74N-411				39,061
part of D055	D233	Replace Dist DRC Recloser Relays				43,546
part of D055	D234	Township Line Rd Deteriorated Plant				64,025
part of D055	D235	Big Gooseberry Island Replace Plant				69,573
part of D055	D242	Rockingham Feeder Exit Cable Replac				65,530
part of D055	D243	Tupperville Plant Replacement				93,051
part of D006	D244	Wentworth Rd				65,545
part of D055	D944	Hwy 215 Shubenacadie Rebuild			76,796	15
part of D055	D947	D947-D'Entrement Rd. #2	84,627			
part of D055	D948	D948-CJA Camp Road Saunierville - Repole	73,759			
part of D055	D962	D962-Rusty Transformers Boularderie Island	43,629			
part of D055	D964	D964-Western Region Replace Rusty Transformers	7,342			
part of D055	D965	D965-Metro Replace Rusty Transformers	119,857			
part of D055	D972	D972-Anapolis Royal Rebuild Secondary	65,309			
part of D055	D974	D974-Woodlawn Replace Feeder Exit Cables	43,479	11,983		
part of D055	D978	D978-Metro Vacpac Replacement	27,587			
part of D006	D980	D980-Grand Lake Road Widening Near CBU	134,829			
part of D055	D982	D982-Tancook Island Cable Replacement	42,437			
part of D055	D988	D988-Nictaux Falls - Rebuild Along Rd.	190,483			
part of D006	D991	D991-2006 Hwy 4 Widening East Bay To Ben Eion	306,322		2,043	
part of D055	D993	D993-Chebogue Pt. 88W-312	77,109	155,098	-	
part of D055	D994	D994-Kelly's Cove Rebuild	63,388	1,771	(9,291)	
parent	P028	P028-TELECOM.SYSTEMS REPLACE & MODS.	314,111	308,954	299,869	452,913
parent	T001	T001-TRANSMISSION LINE REPLACEMENTS	611,883	1,237,254	1,059,258	534,840
parent	T003	T003-TRANSMISSION SUBSTATION REPLACEMENTS	565,947	1,443,199	1,205,616	1,436,488
parent	T011	T011-Provincial Planned Trans Line Replacements	627,236	2,000,813	1,572,853	1,078,456
parent	T018	T018-PRIMARY EQUIP.SPARES-ROUTINES	98,431	71,094	118,022	32,119
part of T003	T522	T522-Estimate Replace Battery 120H-D42 at Brushy Hill	41,355			
part of T003	T523	T523-Replace Battery 1H-D41 at Water Street	48,171			
part of T003	T524	T524-Replace Three Radiators on Transformer 88S-T72 at Lingan	33,238			
part of T003	T525	T525-Replace Two Interrupters on Breaker 101-S412 at Woodbine	2,793			
part of T003	T526	T526-Replace Switches 90H-602A at Sackville	40,894			
part of T003	T527	T527-Replace Tapchanger Parts at 124H Akerley Blvd.	116,970			
part of T011	T528	T528-L7011 2006 Miscellaneous Upgrades	433,984			
part of T003	T531	T531-Replace Rads 81S-T1	52,328			
part of T003	T532	T532-Rewind Transformer 5W-GT1Y Deep Brook	31,481			
part of T011	T533	T533-L6001-Reinsulate, Replace Dampers, Replace Bent Steel	451,823			

## 2006 - 2009 Routines

Type	Project #	Project Title	2006 Routines	2007 Routines	2008 Routines	2009 Routines
part of T001	T536	T536-Relocate L-5535 Raynard Lake Reservoir	95,580			
part of T011	T537	T537-Relocation of L-5012 to Imperial Oil	151,929			
part of T011	T551	T551-L6536 NS/NB Tie Line (Part of T011)		172,888	39,301	
part of T011	T557	T557-L7003/7004 Tower Base Replacement		95,321		
part of T011	T569	L-5550 - Poles/X Braces/Rusted Guy			45,670	-
part of T011	T570	L-5534 - Bad poles and Insulators			71,381	-
part of T011	T571	L-5033 - Broken Ties/Pole/Aerial ID			38,825	
part of T011	T572	L5572-Repair Deficiencies			61,355	
part of T003	T573	Replace Breaker 120H-715			45,400	
part of T003	T576	15S Replace Rads and Bushings			115,184	
part of T011	T580	L5564-Poles/Insulators VJ to Keltic			82,550	15,400
part of T011	T587	L6515-Repair Concrete Foundations			131,307	-
part of T011	T608	2009 Upgrade L5510				94,426
part of T011	T609	2009 Upgrade L6013				49,985
part of T011	T614	2009 Upgrade L7011				1,177,124
part of T011	T615	2009 Upgrade L6004				232,693
part of T011	T613	2009 Upgrade Line 6515				33,597
part of T011	T610	2009 Upgrade L6516				576,436
part of T011	T611	2009 Upgrade L6517				73,591
part of T011	T612	2009 Upgrade L6518				180,909
part of T011	T616	2009 Upgrade L7002				174,933
		<b>Total</b>	<b>14,035,069</b>	<b>18,858,241</b>	<b>16,645,320</b>	<b>21,096,581</b>

CRA refund/instalment interest calculator  
 Prescribed rates per Regulation 4301  
 Compounded daily per ss. 248(11)

Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
30-Apr-07	-	(11,800,000)	7%	(2,263)	(11,802,263)	(11,800,000)	(2,263)
1-May-07	(11,802,263)		7%	(2,263)	(11,804,526)	(11,800,000)	(4,526)
2-May-07	(11,804,526)		7%	(2,264)	(11,806,790)	(11,800,000)	(6,790)
3-May-07	(11,806,790)		7%	(2,264)	(11,809,055)	(11,800,000)	(9,055)
4-May-07	(11,809,055)		7%	(2,265)	(11,811,319)	(11,800,000)	(11,319)
5-May-07	(11,811,319)		7%	(2,265)	(11,813,585)	(11,800,000)	(13,585)
6-May-07	(11,813,585)		7%	(2,266)	(11,815,850)	(11,800,000)	(15,850)
7-May-07	(11,815,850)		7%	(2,266)	(11,818,116)	(11,800,000)	(18,116)
8-May-07	(11,818,116)		7%	(2,266)	(11,820,383)	(11,800,000)	(20,383)
9-May-07	(11,820,383)		7%	(2,267)	(11,822,650)	(11,800,000)	(22,650)
10-May-07	(11,822,650)		7%	(2,267)	(11,824,917)	(11,800,000)	(24,917)
11-May-07	(11,824,917)		7%	(2,268)	(11,827,185)	(11,800,000)	(27,185)
12-May-07	(11,827,185)		7%	(2,268)	(11,829,453)	(11,800,000)	(29,453)
13-May-07	(11,829,453)		7%	(2,269)	(11,831,722)	(11,800,000)	(31,722)
14-May-07	(11,831,722)		7%	(2,269)	(11,833,991)	(11,800,000)	(33,991)
15-May-07	(11,833,991)		7%	(2,270)	(11,836,260)	(11,800,000)	(36,260)
16-May-07	(11,836,260)		7%	(2,270)	(11,838,530)	(11,800,000)	(38,530)
17-May-07	(11,838,530)		7%	(2,270)	(11,840,801)	(11,800,000)	(40,801)
18-May-07	(11,840,801)		7%	(2,271)	(11,843,072)	(11,800,000)	(43,072)
19-May-07	(11,843,072)		7%	(2,271)	(11,845,343)	(11,800,000)	(45,343)
20-May-07	(11,845,343)		7%	(2,272)	(11,847,615)	(11,800,000)	(47,615)
21-May-07	(11,847,615)		7%	(2,272)	(11,849,887)	(11,800,000)	(49,887)
22-May-07	(11,849,887)		7%	(2,273)	(11,852,159)	(11,800,000)	(52,159)
23-May-07	(11,852,159)		7%	(2,273)	(11,854,432)	(11,800,000)	(54,432)
24-May-07	(11,854,432)		7%	(2,273)	(11,856,706)	(11,800,000)	(56,706)
25-May-07	(11,856,706)		7%	(2,274)	(11,858,980)	(11,800,000)	(58,980)
26-May-07	(11,858,980)		7%	(2,274)	(11,861,254)	(11,800,000)	(61,254)
27-May-07	(11,861,254)		7%	(2,275)	(11,863,529)	(11,800,000)	(63,529)
28-May-07	(11,863,529)		7%	(2,275)	(11,865,804)	(11,800,000)	(65,804)
29-May-07	(11,865,804)		7%	(2,276)	(11,868,080)	(11,800,000)	(68,080)
30-May-07	(11,868,080)		7%	(2,276)	(11,870,356)	(11,800,000)	(70,356)
31-May-07	(11,870,356)		7%	(2,277)	(11,872,632)	(11,800,000)	(72,632)
1-Jun-07	(11,872,632)		7%	(2,277)	(11,874,909)	(11,800,000)	(74,909)
2-Jun-07	(11,874,909)		7%	(2,277)	(11,877,186)	(11,800,000)	(77,186)
3-Jun-07	(11,877,186)		7%	(2,278)	(11,879,464)	(11,800,000)	(79,464)

CRA refund/instalment interest calculator  
 Prescribed rates per Regulation 4301  
 Compounded daily per ss. 248(11)

Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
4-Jun-07	(11,879,464)		7%	(2,278)	(11,881,743)	(11,800,000)	(81,743)
5-Jun-07	(11,881,743)		7%	(2,279)	(11,884,021)	(11,800,000)	(84,021)
6-Jun-07	(11,884,021)		7%	(2,279)	(11,886,300)	(11,800,000)	(86,300)
7-Jun-07	(11,886,300)		7%	(2,280)	(11,888,580)	(11,800,000)	(88,580)
8-Jun-07	(11,888,580)		7%	(2,280)	(11,890,860)	(11,800,000)	(90,860)
9-Jun-07	(11,890,860)		7%	(2,280)	(11,893,140)	(11,800,000)	(93,140)
10-Jun-07	(11,893,140)		7%	(2,281)	(11,895,421)	(11,800,000)	(95,421)
11-Jun-07	(11,895,421)		7%	(2,281)	(11,897,703)	(11,800,000)	(97,703)
12-Jun-07	(11,897,703)		7%	(2,282)	(11,899,984)	(11,800,000)	(99,984)
13-Jun-07	(11,899,984)		7%	(2,282)	(11,902,266)	(11,800,000)	(102,266)
14-Jun-07	(11,902,266)		7%	(2,283)	(11,904,549)	(11,800,000)	(104,549)
15-Jun-07	(11,904,549)		7%	(2,283)	(11,906,832)	(11,800,000)	(106,832)
16-Jun-07	(11,906,832)		7%	(2,284)	(11,909,116)	(11,800,000)	(109,116)
17-Jun-07	(11,909,116)		7%	(2,284)	(11,911,400)	(11,800,000)	(111,400)
18-Jun-07	(11,911,400)		7%	(2,284)	(11,913,684)	(11,800,000)	(113,684)
19-Jun-07	(11,913,684)		7%	(2,285)	(11,915,969)	(11,800,000)	(115,969)
20-Jun-07	(11,915,969)		7%	(2,285)	(11,918,254)	(11,800,000)	(118,254)
21-Jun-07	(11,918,254)		7%	(2,286)	(11,920,540)	(11,800,000)	(120,540)
22-Jun-07	(11,920,540)		7%	(2,286)	(11,922,826)	(11,800,000)	(122,826)
23-Jun-07	(11,922,826)		7%	(2,287)	(11,925,112)	(11,800,000)	(125,112)
24-Jun-07	(11,925,112)		7%	(2,287)	(11,927,399)	(11,800,000)	(127,399)
25-Jun-07	(11,927,399)		7%	(2,287)	(11,929,687)	(11,800,000)	(129,687)
26-Jun-07	(11,929,687)		7%	(2,288)	(11,931,975)	(11,800,000)	(131,975)
27-Jun-07	(11,931,975)		7%	(2,288)	(11,934,263)	(11,800,000)	(134,263)
28-Jun-07	(11,934,263)		7%	(2,289)	(11,936,552)	(11,800,000)	(136,552)
29-Jun-07	(11,936,552)		7%	(2,289)	(11,938,841)	(11,800,000)	(138,841)
30-Jun-07	(11,938,841)		7%	(2,290)	(11,941,131)	(11,800,000)	(141,131)
1-Jul-07	(11,941,131)		7%	(2,290)	(11,943,421)	(11,800,000)	(143,421)
2-Jul-07	(11,943,421)		7%	(2,291)	(11,945,711)	(11,800,000)	(145,711)
3-Jul-07	(11,945,711)		7%	(2,291)	(11,948,002)	(11,800,000)	(148,002)
4-Jul-07	(11,948,002)		7%	(2,291)	(11,950,294)	(11,800,000)	(150,294)
5-Jul-07	(11,950,294)		7%	(2,292)	(11,952,585)	(11,800,000)	(152,585)
6-Jul-07	(11,952,585)		7%	(2,292)	(11,954,878)	(11,800,000)	(154,878)
7-Jul-07	(11,954,878)		7%	(2,293)	(11,957,170)	(11,800,000)	(157,170)
8-Jul-07	(11,957,170)		7%	(2,293)	(11,959,464)	(11,800,000)	(159,464)



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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
9-Jul-07	(11,959,464)		7%	(2,294)	(11,961,757)	(11,800,000)	(161,757)
10-Jul-07	(11,961,757)		7%	(2,294)	(11,964,051)	(11,800,000)	(164,051)
11-Jul-07	(11,964,051)		7%	(2,294)	(11,966,346)	(11,800,000)	(166,346)
12-Jul-07	(11,966,346)		7%	(2,295)	(11,968,641)	(11,800,000)	(168,641)
13-Jul-07	(11,968,641)		7%	(2,295)	(11,970,936)	(11,800,000)	(170,936)
14-Jul-07	(11,970,936)		7%	(2,296)	(11,973,232)	(11,800,000)	(173,232)
15-Jul-07	(11,973,232)		7%	(2,296)	(11,975,528)	(11,800,000)	(175,528)
16-Jul-07	(11,975,528)		7%	(2,297)	(11,977,825)	(11,800,000)	(177,825)
17-Jul-07	(11,977,825)		7%	(2,297)	(11,980,122)	(11,800,000)	(180,122)
18-Jul-07	(11,980,122)		7%	(2,298)	(11,982,419)	(11,800,000)	(182,419)
19-Jul-07	(11,982,419)		7%	(2,298)	(11,984,717)	(11,800,000)	(184,717)
20-Jul-07	(11,984,717)		7%	(2,298)	(11,987,016)	(11,800,000)	(187,016)
21-Jul-07	(11,987,016)		7%	(2,299)	(11,989,315)	(11,800,000)	(189,315)
22-Jul-07	(11,989,315)		7%	(2,299)	(11,991,614)	(11,800,000)	(191,614)
23-Jul-07	(11,991,614)		7%	(2,300)	(11,993,914)	(11,800,000)	(193,914)
24-Jul-07	(11,993,914)		7%	(2,300)	(11,996,214)	(11,800,000)	(196,214)
25-Jul-07	(11,996,214)		7%	(2,301)	(11,998,515)	(11,800,000)	(198,515)
26-Jul-07	(11,998,515)		7%	(2,301)	(12,000,816)	(11,800,000)	(200,816)
27-Jul-07	(12,000,816)		7%	(2,302)	(12,003,117)	(11,800,000)	(203,117)
28-Jul-07	(12,003,117)		7%	(2,302)	(12,005,419)	(11,800,000)	(205,419)
29-Jul-07	(12,005,419)		7%	(2,302)	(12,007,722)	(11,800,000)	(207,722)
30-Jul-07	(12,007,722)		7%	(2,303)	(12,010,024)	(11,800,000)	(210,024)
31-Jul-07	(12,010,024)		7%	(2,303)	(12,012,328)	(11,800,000)	(212,328)
1-Aug-07	(12,012,328)		7%	(2,304)	(12,014,632)	(11,800,000)	(214,632)
2-Aug-07	(12,014,632)		7%	(2,304)	(12,016,936)	(11,800,000)	(216,936)
3-Aug-07	(12,016,936)		7%	(2,305)	(12,019,240)	(11,800,000)	(219,240)
4-Aug-07	(12,019,240)		7%	(2,305)	(12,021,545)	(11,800,000)	(221,545)
5-Aug-07	(12,021,545)		7%	(2,306)	(12,023,851)	(11,800,000)	(223,851)
6-Aug-07	(12,023,851)		7%	(2,306)	(12,026,157)	(11,800,000)	(226,157)
7-Aug-07	(12,026,157)		7%	(2,306)	(12,028,463)	(11,800,000)	(228,463)
8-Aug-07	(12,028,463)		7%	(2,307)	(12,030,770)	(11,800,000)	(230,770)
9-Aug-07	(12,030,770)		7%	(2,307)	(12,033,077)	(11,800,000)	(233,077)
10-Aug-07	(12,033,077)		7%	(2,308)	(12,035,385)	(11,800,000)	(235,385)
11-Aug-07	(12,035,385)		7%	(2,308)	(12,037,693)	(11,800,000)	(237,693)
12-Aug-07	(12,037,693)		7%	(2,309)	(12,040,002)	(11,800,000)	(240,002)

CRA refund/instalment interest calculator  
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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
13-Aug-07	(12,040,002)		7%	(2,309)	(12,042,311)	(11,800,000)	(242,311)
14-Aug-07	(12,042,311)		7%	(2,309)	(12,044,620)	(11,800,000)	(244,620)
15-Aug-07	(12,044,620)		7%	(2,310)	(12,046,930)	(11,800,000)	(246,930)
16-Aug-07	(12,046,930)		7%	(2,310)	(12,049,241)	(11,800,000)	(249,241)
17-Aug-07	(12,049,241)		7%	(2,311)	(12,051,551)	(11,800,000)	(251,551)
18-Aug-07	(12,051,551)		7%	(2,311)	(12,053,863)	(11,800,000)	(253,863)
19-Aug-07	(12,053,863)		7%	(2,312)	(12,056,174)	(11,800,000)	(256,174)
20-Aug-07	(12,056,174)		7%	(2,312)	(12,058,487)	(11,800,000)	(258,487)
21-Aug-07	(12,058,487)		7%	(2,313)	(12,060,799)	(11,800,000)	(260,799)
22-Aug-07	(12,060,799)		7%	(2,313)	(12,063,112)	(11,800,000)	(263,112)
23-Aug-07	(12,063,112)		7%	(2,313)	(12,065,426)	(11,800,000)	(265,426)
24-Aug-07	(12,065,426)		7%	(2,314)	(12,067,740)	(11,800,000)	(267,740)
25-Aug-07	(12,067,740)		7%	(2,314)	(12,070,054)	(11,800,000)	(270,054)
26-Aug-07	(12,070,054)		7%	(2,315)	(12,072,369)	(11,800,000)	(272,369)
27-Aug-07	(12,072,369)		7%	(2,315)	(12,074,684)	(11,800,000)	(274,684)
28-Aug-07	(12,074,684)		7%	(2,316)	(12,077,000)	(11,800,000)	(277,000)
29-Aug-07	(12,077,000)		7%	(2,316)	(12,079,316)	(11,800,000)	(279,316)
30-Aug-07	(12,079,316)		7%	(2,317)	(12,081,632)	(11,800,000)	(281,632)
31-Aug-07	(12,081,632)		7%	(2,317)	(12,083,949)	(11,800,000)	(283,949)
1-Sep-07	(12,083,949)		7%	(2,317)	(12,086,267)	(11,800,000)	(286,267)
2-Sep-07	(12,086,267)		7%	(2,318)	(12,088,585)	(11,800,000)	(288,585)
3-Sep-07	(12,088,585)		7%	(2,318)	(12,090,903)	(11,800,000)	(290,903)
4-Sep-07	(12,090,903)		7%	(2,319)	(12,093,222)	(11,800,000)	(293,222)
5-Sep-07	(12,093,222)		7%	(2,319)	(12,095,541)	(11,800,000)	(295,541)
6-Sep-07	(12,095,541)		7%	(2,320)	(12,097,861)	(11,800,000)	(297,861)
7-Sep-07	(12,097,861)		7%	(2,320)	(12,100,181)	(11,800,000)	(300,181)
8-Sep-07	(12,100,181)		7%	(2,321)	(12,102,502)	(11,800,000)	(302,502)
9-Sep-07	(12,102,502)		7%	(2,321)	(12,104,823)	(11,800,000)	(304,823)
10-Sep-07	(12,104,823)		7%	(2,321)	(12,107,144)	(11,800,000)	(307,144)
11-Sep-07	(12,107,144)		7%	(2,322)	(12,109,466)	(11,800,000)	(309,466)
12-Sep-07	(12,109,466)		7%	(2,322)	(12,111,788)	(11,800,000)	(311,788)
13-Sep-07	(12,111,788)		7%	(2,323)	(12,114,111)	(11,800,000)	(314,111)
14-Sep-07	(12,114,111)		7%	(2,323)	(12,116,434)	(11,800,000)	(316,434)
15-Sep-07	(12,116,434)		7%	(2,324)	(12,118,758)	(11,800,000)	(318,758)
16-Sep-07	(12,118,758)		7%	(2,324)	(12,121,082)	(11,800,000)	(321,082)

CRA refund/instalment interest calculator  
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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
17-Sep-07	(12,121,082)		7%	(2,325)	(12,123,407)	(11,800,000)	(323,407)
18-Sep-07	(12,123,407)		7%	(2,325)	(12,125,732)	(11,800,000)	(325,732)
19-Sep-07	(12,125,732)		7%	(2,325)	(12,128,057)	(11,800,000)	(328,057)
20-Sep-07	(12,128,057)		7%	(2,326)	(12,130,383)	(11,800,000)	(330,383)
21-Sep-07	(12,130,383)		7%	(2,326)	(12,132,710)	(11,800,000)	(332,710)
22-Sep-07	(12,132,710)		7%	(2,327)	(12,135,036)	(11,800,000)	(335,036)
23-Sep-07	(12,135,036)		7%	(2,327)	(12,137,364)	(11,800,000)	(337,364)
24-Sep-07	(12,137,364)		7%	(2,328)	(12,139,691)	(11,800,000)	(339,691)
25-Sep-07	(12,139,691)		7%	(2,328)	(12,142,020)	(11,800,000)	(342,020)
26-Sep-07	(12,142,020)		7%	(2,329)	(12,144,348)	(11,800,000)	(344,348)
27-Sep-07	(12,144,348)		7%	(2,329)	(12,146,677)	(11,800,000)	(346,677)
28-Sep-07	(12,146,677)		7%	(2,329)	(12,149,007)	(11,800,000)	(349,007)
29-Sep-07	(12,149,007)		7%	(2,330)	(12,151,337)	(11,800,000)	(351,337)
30-Sep-07	(12,151,337)		7%	(2,330)	(12,153,667)	(11,800,000)	(353,667)
1-Oct-07	(12,153,667)		7%	(2,331)	(12,155,998)	(11,800,000)	(355,998)
2-Oct-07	(12,155,998)		7%	(2,331)	(12,158,329)	(11,800,000)	(358,329)
3-Oct-07	(12,158,329)		7%	(2,332)	(12,160,661)	(11,800,000)	(360,661)
4-Oct-07	(12,160,661)		7%	(2,332)	(12,162,993)	(11,800,000)	(362,993)
5-Oct-07	(12,162,993)		7%	(2,333)	(12,165,326)	(11,800,000)	(365,326)
6-Oct-07	(12,165,326)		7%	(2,333)	(12,167,659)	(11,800,000)	(367,659)
7-Oct-07	(12,167,659)		7%	(2,334)	(12,169,992)	(11,800,000)	(369,992)
8-Oct-07	(12,169,992)		7%	(2,334)	(12,172,326)	(11,800,000)	(372,326)
9-Oct-07	(12,172,326)		7%	(2,334)	(12,174,661)	(11,800,000)	(374,661)
10-Oct-07	(12,174,661)		7%	(2,335)	(12,176,996)	(11,800,000)	(376,996)
11-Oct-07	(12,176,996)		7%	(2,335)	(12,179,331)	(11,800,000)	(379,331)
12-Oct-07	(12,179,331)		7%	(2,336)	(12,181,667)	(11,800,000)	(381,667)
13-Oct-07	(12,181,667)		7%	(2,336)	(12,184,003)	(11,800,000)	(384,003)
14-Oct-07	(12,184,003)		7%	(2,337)	(12,186,340)	(11,800,000)	(386,340)
15-Oct-07	(12,186,340)		7%	(2,337)	(12,188,677)	(11,800,000)	(388,677)
16-Oct-07	(12,188,677)		7%	(2,338)	(12,191,014)	(11,800,000)	(391,014)
17-Oct-07	(12,191,014)		7%	(2,338)	(12,193,352)	(11,800,000)	(393,352)
18-Oct-07	(12,193,352)		7%	(2,338)	(12,195,691)	(11,800,000)	(395,691)
19-Oct-07	(12,195,691)		7%	(2,339)	(12,198,030)	(11,800,000)	(398,030)
20-Oct-07	(12,198,030)		7%	(2,339)	(12,200,369)	(11,800,000)	(400,369)
21-Oct-07	(12,200,369)		7%	(2,340)	(12,202,709)	(11,800,000)	(402,709)

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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
22-Oct-07	(12,202,709)		7%	(2,340)	(12,205,049)	(11,800,000)	(405,049)
23-Oct-07	(12,205,049)		7%	(2,341)	(12,207,390)	(11,800,000)	(407,390)
24-Oct-07	(12,207,390)		7%	(2,341)	(12,209,731)	(11,800,000)	(409,731)
25-Oct-07	(12,209,731)		7%	(2,342)	(12,212,072)	(11,800,000)	(412,072)
26-Oct-07	(12,212,072)		7%	(2,342)	(12,214,414)	(11,800,000)	(414,414)
27-Oct-07	(12,214,414)		7%	(2,342)	(12,216,757)	(11,800,000)	(416,757)
28-Oct-07	(12,216,757)		7%	(2,343)	(12,219,100)	(11,800,000)	(419,100)
29-Oct-07	(12,219,100)		7%	(2,343)	(12,221,443)	(11,800,000)	(421,443)
30-Oct-07	(12,221,443)		7%	(2,344)	(12,223,787)	(11,800,000)	(423,787)
31-Oct-07	(12,223,787)		7%	(2,344)	(12,226,131)	(11,800,000)	(426,131)
1-Nov-07	(12,226,131)		7%	(2,345)	(12,228,476)	(11,800,000)	(428,476)
2-Nov-07	(12,228,476)		7%	(2,345)	(12,230,821)	(11,800,000)	(430,821)
3-Nov-07	(12,230,821)		7%	(2,346)	(12,233,167)	(11,800,000)	(433,167)
4-Nov-07	(12,233,167)		7%	(2,346)	(12,235,513)	(11,800,000)	(435,513)
5-Nov-07	(12,235,513)		7%	(2,347)	(12,237,860)	(11,800,000)	(437,860)
6-Nov-07	(12,237,860)		7%	(2,347)	(12,240,207)	(11,800,000)	(440,207)
7-Nov-07	(12,240,207)		7%	(2,347)	(12,242,554)	(11,800,000)	(442,554)
8-Nov-07	(12,242,554)		7%	(2,348)	(12,244,902)	(11,800,000)	(444,902)
9-Nov-07	(12,244,902)		7%	(2,348)	(12,247,250)	(11,800,000)	(447,250)
10-Nov-07	(12,247,250)		7%	(2,349)	(12,249,599)	(11,800,000)	(449,599)
11-Nov-07	(12,249,599)		7%	(2,349)	(12,251,948)	(11,800,000)	(451,948)
12-Nov-07	(12,251,948)		7%	(2,350)	(12,254,298)	(11,800,000)	(454,298)
13-Nov-07	(12,254,298)		7%	(2,350)	(12,256,648)	(11,800,000)	(456,648)
14-Nov-07	(12,256,648)		7%	(2,351)	(12,258,999)	(11,800,000)	(458,999)
15-Nov-07	(12,258,999)		7%	(2,351)	(12,261,350)	(11,800,000)	(461,350)
16-Nov-07	(12,261,350)		7%	(2,351)	(12,263,701)	(11,800,000)	(463,701)
17-Nov-07	(12,263,701)		7%	(2,352)	(12,266,053)	(11,800,000)	(466,053)
18-Nov-07	(12,266,053)		7%	(2,352)	(12,268,406)	(11,800,000)	(468,406)
19-Nov-07	(12,268,406)		7%	(2,353)	(12,270,758)	(11,800,000)	(470,758)
20-Nov-07	(12,270,758)		7%	(2,353)	(12,273,112)	(11,800,000)	(473,112)
21-Nov-07	(12,273,112)		7%	(2,354)	(12,275,465)	(11,800,000)	(475,465)
22-Nov-07	(12,275,465)		7%	(2,354)	(12,277,820)	(11,800,000)	(477,820)
23-Nov-07	(12,277,820)		7%	(2,355)	(12,280,174)	(11,800,000)	(480,174)
24-Nov-07	(12,280,174)		7%	(2,355)	(12,282,529)	(11,800,000)	(482,529)
25-Nov-07	(12,282,529)		7%	(2,356)	(12,284,885)	(11,800,000)	(484,885)

CRA refund/instalment interest calculator  
 Prescribed rates per Regulation 4301  
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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
26-Nov-07	(12,284,885)		7%	(2,356)	(12,287,241)	(11,800,000)	(487,241)
27-Nov-07	(12,287,241)		7%	(2,356)	(12,289,597)	(11,800,000)	(489,597)
28-Nov-07	(12,289,597)		7%	(2,357)	(12,291,954)	(11,800,000)	(491,954)
29-Nov-07	(12,291,954)		7%	(2,357)	(12,294,312)	(11,800,000)	(494,312)
30-Nov-07	(12,294,312)		7%	(2,358)	(12,296,670)	(11,800,000)	(496,670)
1-Dec-07	(12,296,670)		7%	(2,358)	(12,299,028)	(11,800,000)	(499,028)
2-Dec-07	(12,299,028)		7%	(2,359)	(12,301,387)	(11,800,000)	(501,387)
3-Dec-07	(12,301,387)		7%	(2,359)	(12,303,746)	(11,800,000)	(503,746)
4-Dec-07	(12,303,746)		7%	(2,360)	(12,306,105)	(11,800,000)	(506,105)
5-Dec-07	(12,306,105)		7%	(2,360)	(12,308,465)	(11,800,000)	(508,465)
6-Dec-07	(12,308,465)		7%	(2,361)	(12,310,826)	(11,800,000)	(510,826)
7-Dec-07	(12,310,826)		7%	(2,361)	(12,313,187)	(11,800,000)	(513,187)
8-Dec-07	(12,313,187)		7%	(2,361)	(12,315,548)	(11,800,000)	(515,548)
9-Dec-07	(12,315,548)		7%	(2,362)	(12,317,910)	(11,800,000)	(517,910)
10-Dec-07	(12,317,910)		7%	(2,362)	(12,320,273)	(11,800,000)	(520,273)
11-Dec-07	(12,320,273)		7%	(2,363)	(12,322,635)	(11,800,000)	(522,635)
12-Dec-07	(12,322,635)		7%	(2,363)	(12,324,999)	(11,800,000)	(524,999)
13-Dec-07	(12,324,999)		7%	(2,364)	(12,327,362)	(11,800,000)	(527,362)
14-Dec-07	(12,327,362)		7%	(2,364)	(12,329,726)	(11,800,000)	(529,726)
15-Dec-07	(12,329,726)		7%	(2,365)	(12,332,091)	(11,800,000)	(532,091)
16-Dec-07	(12,332,091)		7%	(2,365)	(12,334,456)	(11,800,000)	(534,456)
17-Dec-07	(12,334,456)		7%	(2,366)	(12,336,822)	(11,800,000)	(536,822)
18-Dec-07	(12,336,822)		7%	(2,366)	(12,339,188)	(11,800,000)	(539,188)
19-Dec-07	(12,339,188)		7%	(2,366)	(12,341,554)	(11,800,000)	(541,554)
20-Dec-07	(12,341,554)		7%	(2,367)	(12,343,921)	(11,800,000)	(543,921)
21-Dec-07	(12,343,921)		7%	(2,367)	(12,346,288)	(11,800,000)	(546,288)
22-Dec-07	(12,346,288)		7%	(2,368)	(12,348,656)	(11,800,000)	(548,656)
23-Dec-07	(12,348,656)		7%	(2,368)	(12,351,024)	(11,800,000)	(551,024)
24-Dec-07	(12,351,024)		7%	(2,369)	(12,353,393)	(11,800,000)	(553,393)
25-Dec-07	(12,353,393)		7%	(2,369)	(12,355,762)	(11,800,000)	(555,762)
26-Dec-07	(12,355,762)		7%	(2,370)	(12,358,132)	(11,800,000)	(558,132)
27-Dec-07	(12,358,132)		7%	(2,370)	(12,360,502)	(11,800,000)	(560,502)
28-Dec-07	(12,360,502)		7%	(2,371)	(12,362,872)	(11,800,000)	(562,872)
29-Dec-07	(12,362,872)		7%	(2,371)	(12,365,243)	(11,800,000)	(565,243)
30-Dec-07	(12,365,243)		7%	(2,371)	(12,367,615)	(11,800,000)	(567,615)

CRA refund/instalment interest calculator  
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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
31-Dec-07	(12,367,615)		7%	(2,372)	(12,369,986)	(11,800,000)	(569,986)
1-Jan-08	(12,369,986)		6%	(2,033)	(12,372,020)	(11,800,000)	(572,020)
2-Jan-08	(12,372,020)		6%	(2,034)	(12,374,054)	(11,800,000)	(574,054)
3-Jan-08	(12,374,054)		6%	(2,034)	(12,376,088)	(11,800,000)	(576,088)
4-Jan-08	(12,376,088)		6%	(2,034)	(12,378,122)	(11,800,000)	(578,122)
5-Jan-08	(12,378,122)		6%	(2,035)	(12,380,157)	(11,800,000)	(580,157)
6-Jan-08	(12,380,157)		6%	(2,035)	(12,382,192)	(11,800,000)	(582,192)
7-Jan-08	(12,382,192)		6%	(2,035)	(12,384,227)	(11,800,000)	(584,227)
8-Jan-08	(12,384,227)		6%	(2,036)	(12,386,263)	(11,800,000)	(586,263)
9-Jan-08	(12,386,263)		6%	(2,036)	(12,388,299)	(11,800,000)	(588,299)
10-Jan-08	(12,388,299)		6%	(2,036)	(12,390,336)	(11,800,000)	(590,336)
11-Jan-08	(12,390,336)		6%	(2,037)	(12,392,372)	(11,800,000)	(592,372)
12-Jan-08	(12,392,372)		6%	(2,037)	(12,394,410)	(11,800,000)	(594,410)
13-Jan-08	(12,394,410)		6%	(2,037)	(12,396,447)	(11,800,000)	(596,447)
14-Jan-08	(12,396,447)		6%	(2,038)	(12,398,485)	(11,800,000)	(598,485)
15-Jan-08	(12,398,485)		6%	(2,038)	(12,400,523)	(11,800,000)	(600,523)
16-Jan-08	(12,400,523)		6%	(2,038)	(12,402,561)	(11,800,000)	(602,561)
17-Jan-08	(12,402,561)		6%	(2,039)	(12,404,600)	(11,800,000)	(604,600)
18-Jan-08	(12,404,600)		6%	(2,039)	(12,406,639)	(11,800,000)	(606,639)
19-Jan-08	(12,406,639)		6%	(2,039)	(12,408,679)	(11,800,000)	(608,679)
20-Jan-08	(12,408,679)		6%	(2,040)	(12,410,718)	(11,800,000)	(610,718)
21-Jan-08	(12,410,718)		6%	(2,040)	(12,412,759)	(11,800,000)	(612,759)
22-Jan-08	(12,412,759)		6%	(2,040)	(12,414,799)	(11,800,000)	(614,799)
23-Jan-08	(12,414,799)		6%	(2,041)	(12,416,840)	(11,800,000)	(616,840)
24-Jan-08	(12,416,840)		6%	(2,041)	(12,418,881)	(11,800,000)	(618,881)
25-Jan-08	(12,418,881)		6%	(2,041)	(12,420,922)	(11,800,000)	(620,922)
26-Jan-08	(12,420,922)		6%	(2,042)	(12,422,964)	(11,800,000)	(622,964)
27-Jan-08	(12,422,964)		6%	(2,042)	(12,425,006)	(11,800,000)	(625,006)
28-Jan-08	(12,425,006)		6%	(2,042)	(12,427,049)	(11,800,000)	(627,049)
29-Jan-08	(12,427,049)		6%	(2,043)	(12,429,092)	(11,800,000)	(629,092)
30-Jan-08	(12,429,092)		6%	(2,043)	(12,431,135)	(11,800,000)	(631,135)
31-Jan-08	(12,431,135)		6%	(2,043)	(12,433,178)	(11,800,000)	(633,178)
1-Feb-08	(12,433,178)		6%	(2,044)	(12,435,222)	(11,800,000)	(635,222)
2-Feb-08	(12,435,222)		6%	(2,044)	(12,437,266)	(11,800,000)	(637,266)
3-Feb-08	(12,437,266)		6%	(2,044)	(12,439,311)	(11,800,000)	(639,311)

CRA refund/instalment interest calculator  
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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
4-Feb-08	(12,439,311)		6%	(2,045)	(12,441,355)	(11,800,000)	(641,355)
5-Feb-08	(12,441,355)		6%	(2,045)	(12,443,401)	(11,800,000)	(643,401)
6-Feb-08	(12,443,401)		6%	(2,045)	(12,445,446)	(11,800,000)	(645,446)
7-Feb-08	(12,445,446)		6%	(2,046)	(12,447,492)	(11,800,000)	(647,492)
8-Feb-08	(12,447,492)		6%	(2,046)	(12,449,538)	(11,800,000)	(649,538)
9-Feb-08	(12,449,538)		6%	(2,046)	(12,451,585)	(11,800,000)	(651,585)
10-Feb-08	(12,451,585)		6%	(2,047)	(12,453,631)	(11,800,000)	(653,631)
11-Feb-08	(12,453,631)		6%	(2,047)	(12,455,679)	(11,800,000)	(655,679)
12-Feb-08	(12,455,679)		6%	(2,048)	(12,457,726)	(11,800,000)	(657,726)
13-Feb-08	(12,457,726)		6%	(2,048)	(12,459,774)	(11,800,000)	(659,774)
14-Feb-08	(12,459,774)		6%	(2,048)	(12,461,822)	(11,800,000)	(661,822)
15-Feb-08	(12,461,822)		6%	(2,049)	(12,463,871)	(11,800,000)	(663,871)
16-Feb-08	(12,463,871)		6%	(2,049)	(12,465,920)	(11,800,000)	(665,920)
17-Feb-08	(12,465,920)		6%	(2,049)	(12,467,969)	(11,800,000)	(667,969)
18-Feb-08	(12,467,969)		6%	(2,050)	(12,470,018)	(11,800,000)	(670,018)
19-Feb-08	(12,470,018)		6%	(2,050)	(12,472,068)	(11,800,000)	(672,068)
20-Feb-08	(12,472,068)		6%	(2,050)	(12,474,118)	(11,800,000)	(674,118)
21-Feb-08	(12,474,118)		6%	(2,051)	(12,476,169)	(11,800,000)	(676,169)
22-Feb-08	(12,476,169)		6%	(2,051)	(12,478,220)	(11,800,000)	(678,220)
23-Feb-08	(12,478,220)		6%	(2,051)	(12,480,271)	(11,800,000)	(680,271)
24-Feb-08	(12,480,271)		6%	(2,052)	(12,482,322)	(11,800,000)	(682,322)
25-Feb-08	(12,482,322)		6%	(2,052)	(12,484,374)	(11,800,000)	(684,374)
26-Feb-08	(12,484,374)		6%	(2,052)	(12,486,427)	(11,800,000)	(686,427)
27-Feb-08	(12,486,427)		6%	(2,053)	(12,488,479)	(11,800,000)	(688,479)
28-Feb-08	(12,488,479)		6%	(2,053)	(12,490,532)	(11,800,000)	(690,532)
29-Feb-08	(12,490,532)		6%	(2,053)	(12,492,585)	(11,800,000)	(692,585)
1-Mar-08	(12,492,585)		6%	(2,054)	(12,494,639)	(11,800,000)	(694,639)
2-Mar-08	(12,494,639)		6%	(2,054)	(12,496,693)	(11,800,000)	(696,693)
3-Mar-08	(12,496,693)		6%	(2,054)	(12,498,747)	(11,800,000)	(698,747)
4-Mar-08	(12,498,747)		6%	(2,055)	(12,500,802)	(11,800,000)	(700,802)
5-Mar-08	(12,500,802)		6%	(2,055)	(12,502,857)	(11,800,000)	(702,857)
6-Mar-08	(12,502,857)		6%	(2,055)	(12,504,912)	(11,800,000)	(704,912)
7-Mar-08	(12,504,912)		6%	(2,056)	(12,506,967)	(11,800,000)	(706,967)
8-Mar-08	(12,506,967)		6%	(2,056)	(12,509,023)	(11,800,000)	(709,023)
9-Mar-08	(12,509,023)		6%	(2,056)	(12,511,080)	(11,800,000)	(711,080)

CRA refund/instalment interest calculator  
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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
10-Mar-08	(12,511,080)		6%	(2,057)	(12,513,136)	(11,800,000)	(713,136)
11-Mar-08	(12,513,136)		6%	(2,057)	(12,515,193)	(11,800,000)	(715,193)
12-Mar-08	(12,515,193)		6%	(2,057)	(12,517,251)	(11,800,000)	(717,251)
13-Mar-08	(12,517,251)		6%	(2,058)	(12,519,308)	(11,800,000)	(719,308)
14-Mar-08	(12,519,308)		6%	(2,058)	(12,521,366)	(11,800,000)	(721,366)
15-Mar-08	(12,521,366)		6%	(2,058)	(12,523,424)	(11,800,000)	(723,424)
16-Mar-08	(12,523,424)		6%	(2,059)	(12,525,483)	(11,800,000)	(725,483)
17-Mar-08	(12,525,483)		6%	(2,059)	(12,527,542)	(11,800,000)	(727,542)
18-Mar-08	(12,527,542)		6%	(2,059)	(12,529,601)	(11,800,000)	(729,601)
19-Mar-08	(12,529,601)		6%	(2,060)	(12,531,661)	(11,800,000)	(731,661)
20-Mar-08	(12,531,661)		6%	(2,060)	(12,533,721)	(11,800,000)	(733,721)
21-Mar-08	(12,533,721)		6%	(2,060)	(12,535,781)	(11,800,000)	(735,781)
22-Mar-08	(12,535,781)		6%	(2,061)	(12,537,842)	(11,800,000)	(737,842)
23-Mar-08	(12,537,842)		6%	(2,061)	(12,539,903)	(11,800,000)	(739,903)
24-Mar-08	(12,539,903)		6%	(2,061)	(12,541,964)	(11,800,000)	(741,964)
25-Mar-08	(12,541,964)		6%	(2,062)	(12,544,026)	(11,800,000)	(744,026)
26-Mar-08	(12,544,026)		6%	(2,062)	(12,546,088)	(11,800,000)	(746,088)
27-Mar-08	(12,546,088)		6%	(2,062)	(12,548,151)	(11,800,000)	(748,151)
28-Mar-08	(12,548,151)		6%	(2,063)	(12,550,213)	(11,800,000)	(750,213)
29-Mar-08	(12,550,213)		6%	(2,063)	(12,552,276)	(11,800,000)	(752,276)
30-Mar-08	(12,552,276)		6%	(2,063)	(12,554,340)	(11,800,000)	(754,340)
31-Mar-08	(12,554,340)		6%	(2,064)	(12,556,403)	(11,800,000)	(756,403)
1-Apr-08	(12,556,403)		6%	(2,064)	(12,558,467)	(11,800,000)	(758,467)
2-Apr-08	(12,558,467)		6%	(2,064)	(12,560,532)	(11,800,000)	(760,532)
3-Apr-08	(12,560,532)		6%	(2,065)	(12,562,597)	(11,800,000)	(762,597)
4-Apr-08	(12,562,597)		6%	(2,065)	(12,564,662)	(11,800,000)	(764,662)
5-Apr-08	(12,564,662)		6%	(2,065)	(12,566,727)	(11,800,000)	(766,727)
6-Apr-08	(12,566,727)		6%	(2,066)	(12,568,793)	(11,800,000)	(768,793)
7-Apr-08	(12,568,793)		6%	(2,066)	(12,570,859)	(11,800,000)	(770,859)
8-Apr-08	(12,570,859)		6%	(2,066)	(12,572,925)	(11,800,000)	(772,925)
9-Apr-08	(12,572,925)		6%	(2,067)	(12,574,992)	(11,800,000)	(774,992)
10-Apr-08	(12,574,992)		6%	(2,067)	(12,577,059)	(11,800,000)	(777,059)
11-Apr-08	(12,577,059)		6%	(2,067)	(12,579,127)	(11,800,000)	(779,127)
12-Apr-08	(12,579,127)		6%	(2,068)	(12,581,195)	(11,800,000)	(781,195)
13-Apr-08	(12,581,195)		6%	(2,068)	(12,583,263)	(11,800,000)	(783,263)



CRA refund/instalment interest calculator  
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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
14-Apr-08	(12,583,263)		6%	(2,068)	(12,585,331)	(11,800,000)	(785,331)
15-Apr-08	(12,585,331)		6%	(2,069)	(12,587,400)	(11,800,000)	(787,400)
16-Apr-08	(12,587,400)		6%	(2,069)	(12,589,469)	(11,800,000)	(789,469)
17-Apr-08	(12,589,469)		6%	(2,070)	(12,591,539)	(11,800,000)	(791,539)
18-Apr-08	(12,591,539)		6%	(2,070)	(12,593,609)	(11,800,000)	(793,609)
19-Apr-08	(12,593,609)		6%	(2,070)	(12,595,679)	(11,800,000)	(795,679)
20-Apr-08	(12,595,679)		6%	(2,071)	(12,597,749)	(11,800,000)	(797,749)
21-Apr-08	(12,597,749)		6%	(2,071)	(12,599,820)	(11,800,000)	(799,820)
22-Apr-08	(12,599,820)		6%	(2,071)	(12,601,891)	(11,800,000)	(801,891)
23-Apr-08	(12,601,891)		6%	(2,072)	(12,603,963)	(11,800,000)	(803,963)
24-Apr-08	(12,603,963)		6%	(2,072)	(12,606,035)	(11,800,000)	(806,035)
25-Apr-08	(12,606,035)		6%	(2,072)	(12,608,107)	(11,800,000)	(808,107)
26-Apr-08	(12,608,107)		6%	(2,073)	(12,610,180)	(11,800,000)	(810,180)
27-Apr-08	(12,610,180)		6%	(2,073)	(12,612,252)	(11,800,000)	(812,252)
28-Apr-08	(12,612,252)		6%	(2,073)	(12,614,326)	(11,800,000)	(814,326)
29-Apr-08	(12,614,326)		6%	(2,074)	(12,616,399)	(11,800,000)	(816,399)
30-Apr-08	(12,616,399)	(6,000,000)	6%	(3,060)	(18,619,459)	(17,800,000)	(819,459)
1-May-08	(18,619,459)		6%	(3,061)	(18,622,520)	(17,800,000)	(822,520)
2-May-08	(18,622,520)		6%	(3,061)	(18,625,581)	(17,800,000)	(825,581)
3-May-08	(18,625,581)		6%	(3,062)	(18,628,643)	(17,800,000)	(828,643)
4-May-08	(18,628,643)		6%	(3,062)	(18,631,705)	(17,800,000)	(831,705)
5-May-08	(18,631,705)		6%	(3,063)	(18,634,768)	(17,800,000)	(834,768)
6-May-08	(18,634,768)		6%	(3,063)	(18,637,831)	(17,800,000)	(837,831)
7-May-08	(18,637,831)		6%	(3,064)	(18,640,895)	(17,800,000)	(840,895)
8-May-08	(18,640,895)		6%	(3,064)	(18,643,959)	(17,800,000)	(843,959)
9-May-08	(18,643,959)		6%	(3,065)	(18,647,024)	(17,800,000)	(847,024)
10-May-08	(18,647,024)		6%	(3,065)	(18,650,089)	(17,800,000)	(850,089)
11-May-08	(18,650,089)		6%	(3,066)	(18,653,155)	(17,800,000)	(853,155)
12-May-08	(18,653,155)		6%	(3,066)	(18,656,222)	(17,800,000)	(856,222)
13-May-08	(18,656,222)		6%	(3,067)	(18,659,288)	(17,800,000)	(859,288)
14-May-08	(18,659,288)		6%	(3,067)	(18,662,356)	(17,800,000)	(862,356)
15-May-08	(18,662,356)		6%	(3,068)	(18,665,423)	(17,800,000)	(865,423)
16-May-08	(18,665,423)		6%	(3,068)	(18,668,492)	(17,800,000)	(868,492)
17-May-08	(18,668,492)		6%	(3,069)	(18,671,560)	(17,800,000)	(871,560)
18-May-08	(18,671,560)		6%	(3,069)	(18,674,630)	(17,800,000)	(874,630)

CRA refund/instalment interest calculator  
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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
19-May-08	(18,674,630)		6%	(3,070)	(18,677,700)	(17,800,000)	(877,700)
20-May-08	(18,677,700)		6%	(3,070)	(18,680,770)	(17,800,000)	(880,770)
21-May-08	(18,680,770)		6%	(3,071)	(18,683,841)	(17,800,000)	(883,841)
22-May-08	(18,683,841)		6%	(3,071)	(18,686,912)	(17,800,000)	(886,912)
23-May-08	(18,686,912)		6%	(3,072)	(18,689,984)	(17,800,000)	(889,984)
24-May-08	(18,689,984)		6%	(3,072)	(18,693,056)	(17,800,000)	(893,056)
25-May-08	(18,693,056)		6%	(3,073)	(18,696,129)	(17,800,000)	(896,129)
26-May-08	(18,696,129)		6%	(3,073)	(18,699,202)	(17,800,000)	(899,202)
27-May-08	(18,699,202)		6%	(3,074)	(18,702,276)	(17,800,000)	(902,276)
28-May-08	(18,702,276)		6%	(3,074)	(18,705,350)	(17,800,000)	(905,350)
29-May-08	(18,705,350)		6%	(3,075)	(18,708,425)	(17,800,000)	(908,425)
30-May-08	(18,708,425)		6%	(3,075)	(18,711,501)	(17,800,000)	(911,501)
31-May-08	(18,711,501)		6%	(3,076)	(18,714,577)	(17,800,000)	(914,577)
1-Jun-08	(18,714,577)		6%	(3,076)	(18,717,653)	(17,800,000)	(917,653)
2-Jun-08	(18,717,653)		6%	(3,077)	(18,720,730)	(17,800,000)	(920,730)
3-Jun-08	(18,720,730)		6%	(3,077)	(18,723,807)	(17,800,000)	(923,807)
4-Jun-08	(18,723,807)		6%	(3,078)	(18,726,885)	(17,800,000)	(926,885)
5-Jun-08	(18,726,885)		6%	(3,078)	(18,729,963)	(17,800,000)	(929,963)
6-Jun-08	(18,729,963)		6%	(3,079)	(18,733,042)	(17,800,000)	(933,042)
7-Jun-08	(18,733,042)		6%	(3,079)	(18,736,122)	(17,800,000)	(936,122)
8-Jun-08	(18,736,122)		6%	(3,080)	(18,739,202)	(17,800,000)	(939,202)
9-Jun-08	(18,739,202)		6%	(3,080)	(18,742,282)	(17,800,000)	(942,282)
10-Jun-08	(18,742,282)		6%	(3,081)	(18,745,363)	(17,800,000)	(945,363)
11-Jun-08	(18,745,363)		6%	(3,081)	(18,748,444)	(17,800,000)	(948,444)
12-Jun-08	(18,748,444)		6%	(3,082)	(18,751,526)	(17,800,000)	(951,526)
13-Jun-08	(18,751,526)		6%	(3,082)	(18,754,609)	(17,800,000)	(954,609)
14-Jun-08	(18,754,609)		6%	(3,083)	(18,757,692)	(17,800,000)	(957,692)
15-Jun-08	(18,757,692)		6%	(3,083)	(18,760,775)	(17,800,000)	(960,775)
16-Jun-08	(18,760,775)		6%	(3,084)	(18,763,859)	(17,800,000)	(963,859)
17-Jun-08	(18,763,859)		6%	(3,084)	(18,766,944)	(17,800,000)	(966,944)
18-Jun-08	(18,766,944)		6%	(3,085)	(18,770,029)	(17,800,000)	(970,029)
19-Jun-08	(18,770,029)		6%	(3,085)	(18,773,114)	(17,800,000)	(973,114)
20-Jun-08	(18,773,114)		6%	(3,086)	(18,776,200)	(17,800,000)	(976,200)
21-Jun-08	(18,776,200)		6%	(3,086)	(18,779,287)	(17,800,000)	(979,287)
22-Jun-08	(18,779,287)		6%	(3,087)	(18,782,374)	(17,800,000)	(982,374)

CRA refund/instalment interest calculator  
 Prescribed rates per Regulation 4301  
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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
23-Jun-08	(18,782,374)		6%	(3,088)	(18,785,461)	(17,800,000)	(985,461)
24-Jun-08	(18,785,461)		6%	(3,088)	(18,788,549)	(17,800,000)	(988,549)
25-Jun-08	(18,788,549)		6%	(3,089)	(18,791,638)	(17,800,000)	(991,638)
26-Jun-08	(18,791,638)		6%	(3,089)	(18,794,727)	(17,800,000)	(994,727)
27-Jun-08	(18,794,727)		6%	(3,090)	(18,797,816)	(17,800,000)	(997,816)
28-Jun-08	(18,797,816)		6%	(3,090)	(18,800,906)	(17,800,000)	(1,000,906)
29-Jun-08	(18,800,906)		6%	(3,091)	(18,803,997)	(17,800,000)	(1,003,997)
30-Jun-08	(18,803,997)		6%	(3,091)	(18,807,088)	(17,800,000)	(1,007,088)
1-Jul-08	(18,807,088)		5%	(2,576)	(18,809,664)	(17,800,000)	(1,009,664)
2-Jul-08	(18,809,664)		5%	(2,577)	(18,812,241)	(17,800,000)	(1,012,241)
3-Jul-08	(18,812,241)		5%	(2,577)	(18,814,818)	(17,800,000)	(1,014,818)
4-Jul-08	(18,814,818)		5%	(2,577)	(18,817,395)	(17,800,000)	(1,017,395)
5-Jul-08	(18,817,395)		5%	(2,578)	(18,819,973)	(17,800,000)	(1,019,973)
6-Jul-08	(18,819,973)		5%	(2,578)	(18,822,551)	(17,800,000)	(1,022,551)
7-Jul-08	(18,822,551)		5%	(2,578)	(18,825,130)	(17,800,000)	(1,025,130)
8-Jul-08	(18,825,130)		5%	(2,579)	(18,827,708)	(17,800,000)	(1,027,708)
9-Jul-08	(18,827,708)		5%	(2,579)	(18,830,287)	(17,800,000)	(1,030,287)
10-Jul-08	(18,830,287)		5%	(2,579)	(18,832,867)	(17,800,000)	(1,032,867)
11-Jul-08	(18,832,867)		5%	(2,580)	(18,835,447)	(17,800,000)	(1,035,447)
12-Jul-08	(18,835,447)		5%	(2,580)	(18,838,027)	(17,800,000)	(1,038,027)
13-Jul-08	(18,838,027)		5%	(2,581)	(18,840,608)	(17,800,000)	(1,040,608)
14-Jul-08	(18,840,608)		5%	(2,581)	(18,843,188)	(17,800,000)	(1,043,188)
15-Jul-08	(18,843,188)		5%	(2,581)	(18,845,770)	(17,800,000)	(1,045,770)
16-Jul-08	(18,845,770)		5%	(2,582)	(18,848,351)	(17,800,000)	(1,048,351)
17-Jul-08	(18,848,351)		5%	(2,582)	(18,850,933)	(17,800,000)	(1,050,933)
18-Jul-08	(18,850,933)		5%	(2,582)	(18,853,516)	(17,800,000)	(1,053,516)
19-Jul-08	(18,853,516)		5%	(2,583)	(18,856,098)	(17,800,000)	(1,056,098)
20-Jul-08	(18,856,098)		5%	(2,583)	(18,858,681)	(17,800,000)	(1,058,681)
21-Jul-08	(18,858,681)		5%	(2,583)	(18,861,265)	(17,800,000)	(1,061,265)
22-Jul-08	(18,861,265)		5%	(2,584)	(18,863,848)	(17,800,000)	(1,063,848)
23-Jul-08	(18,863,848)		5%	(2,584)	(18,866,433)	(17,800,000)	(1,066,433)
24-Jul-08	(18,866,433)		5%	(2,584)	(18,869,017)	(17,800,000)	(1,069,017)
25-Jul-08	(18,869,017)		5%	(2,585)	(18,871,602)	(17,800,000)	(1,071,602)
26-Jul-08	(18,871,602)		5%	(2,585)	(18,874,187)	(17,800,000)	(1,074,187)
27-Jul-08	(18,874,187)		5%	(2,586)	(18,876,772)	(17,800,000)	(1,076,772)

CRA refund/instalment interest calculator  
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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
28-Jul-08	(18,876,772)		5%	(2,586)	(18,879,358)	(17,800,000)	(1,079,358)
29-Jul-08	(18,879,358)		5%	(2,586)	(18,881,944)	(17,800,000)	(1,081,944)
30-Jul-08	(18,881,944)		5%	(2,587)	(18,884,531)	(17,800,000)	(1,084,531)
31-Jul-08	(18,884,531)		5%	(2,587)	(18,887,118)	(17,800,000)	(1,087,118)
1-Aug-08	(18,887,118)		5%	(2,587)	(18,889,705)	(17,800,000)	(1,089,705)
2-Aug-08	(18,889,705)		5%	(2,588)	(18,892,293)	(17,800,000)	(1,092,293)
3-Aug-08	(18,892,293)		5%	(2,588)	(18,894,881)	(17,800,000)	(1,094,881)
4-Aug-08	(18,894,881)		5%	(2,588)	(18,897,469)	(17,800,000)	(1,097,469)
5-Aug-08	(18,897,469)		5%	(2,589)	(18,900,058)	(17,800,000)	(1,100,058)
6-Aug-08	(18,900,058)		5%	(2,589)	(18,902,647)	(17,800,000)	(1,102,647)
7-Aug-08	(18,902,647)		5%	(2,589)	(18,905,236)	(17,800,000)	(1,105,236)
8-Aug-08	(18,905,236)		5%	(2,590)	(18,907,826)	(17,800,000)	(1,107,826)
9-Aug-08	(18,907,826)		5%	(2,590)	(18,910,416)	(17,800,000)	(1,110,416)
10-Aug-08	(18,910,416)		5%	(2,590)	(18,913,007)	(17,800,000)	(1,113,007)
11-Aug-08	(18,913,007)		5%	(2,591)	(18,915,598)	(17,800,000)	(1,115,598)
12-Aug-08	(18,915,598)		5%	(2,591)	(18,918,189)	(17,800,000)	(1,118,189)
13-Aug-08	(18,918,189)		5%	(2,592)	(18,920,780)	(17,800,000)	(1,120,780)
14-Aug-08	(18,920,780)		5%	(2,592)	(18,923,372)	(17,800,000)	(1,123,372)
15-Aug-08	(18,923,372)		5%	(2,592)	(18,925,964)	(17,800,000)	(1,125,964)
16-Aug-08	(18,925,964)		5%	(2,593)	(18,928,557)	(17,800,000)	(1,128,557)
17-Aug-08	(18,928,557)		5%	(2,593)	(18,931,150)	(17,800,000)	(1,131,150)
18-Aug-08	(18,931,150)		5%	(2,593)	(18,933,743)	(17,800,000)	(1,133,743)
19-Aug-08	(18,933,743)		5%	(2,594)	(18,936,337)	(17,800,000)	(1,136,337)
20-Aug-08	(18,936,337)		5%	(2,594)	(18,938,931)	(17,800,000)	(1,138,931)
21-Aug-08	(18,938,931)		5%	(2,594)	(18,941,525)	(17,800,000)	(1,141,525)
22-Aug-08	(18,941,525)		5%	(2,595)	(18,944,120)	(17,800,000)	(1,144,120)
23-Aug-08	(18,944,120)		5%	(2,595)	(18,946,715)	(17,800,000)	(1,146,715)
24-Aug-08	(18,946,715)		5%	(2,595)	(18,949,311)	(17,800,000)	(1,149,311)
25-Aug-08	(18,949,311)		5%	(2,596)	(18,951,906)	(17,800,000)	(1,151,906)
26-Aug-08	(18,951,906)		5%	(2,596)	(18,954,502)	(17,800,000)	(1,154,502)
27-Aug-08	(18,954,502)		5%	(2,597)	(18,957,099)	(17,800,000)	(1,157,099)
28-Aug-08	(18,957,099)		5%	(2,597)	(18,959,696)	(17,800,000)	(1,159,696)
29-Aug-08	(18,959,696)		5%	(2,597)	(18,962,293)	(17,800,000)	(1,162,293)
30-Aug-08	(18,962,293)		5%	(2,598)	(18,964,891)	(17,800,000)	(1,164,891)
31-Aug-08	(18,964,891)		5%	(2,598)	(18,967,489)	(17,800,000)	(1,167,489)

CRA refund/instalment interest calculator  
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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
1-Sep-08	(18,967,489)		5%	(2,598)	(18,970,087)	(17,800,000)	(1,170,087)
2-Sep-08	(18,970,087)		5%	(2,599)	(18,972,685)	(17,800,000)	(1,172,685)
3-Sep-08	(18,972,685)		5%	(2,599)	(18,975,284)	(17,800,000)	(1,175,284)
4-Sep-08	(18,975,284)		5%	(2,599)	(18,977,884)	(17,800,000)	(1,177,884)
5-Sep-08	(18,977,884)		5%	(2,600)	(18,980,484)	(17,800,000)	(1,180,484)
6-Sep-08	(18,980,484)		5%	(2,600)	(18,983,084)	(17,800,000)	(1,183,084)
7-Sep-08	(18,983,084)		5%	(2,600)	(18,985,684)	(17,800,000)	(1,185,684)
8-Sep-08	(18,985,684)		5%	(2,601)	(18,988,285)	(17,800,000)	(1,188,285)
9-Sep-08	(18,988,285)		5%	(2,601)	(18,990,886)	(17,800,000)	(1,190,886)
10-Sep-08	(18,990,886)		5%	(2,601)	(18,993,487)	(17,800,000)	(1,193,487)
11-Sep-08	(18,993,487)		5%	(2,602)	(18,996,089)	(17,800,000)	(1,196,089)
12-Sep-08	(18,996,089)		5%	(2,602)	(18,998,692)	(17,800,000)	(1,198,692)
13-Sep-08	(18,998,692)		5%	(2,603)	(19,001,294)	(17,800,000)	(1,201,294)
14-Sep-08	(19,001,294)		5%	(2,603)	(19,003,897)	(17,800,000)	(1,203,897)
15-Sep-08	(19,003,897)		5%	(2,603)	(19,006,500)	(17,800,000)	(1,206,500)
16-Sep-08	(19,006,500)		5%	(2,604)	(19,009,104)	(17,800,000)	(1,209,104)
17-Sep-08	(19,009,104)		5%	(2,604)	(19,011,708)	(17,800,000)	(1,211,708)
18-Sep-08	(19,011,708)		5%	(2,604)	(19,014,312)	(17,800,000)	(1,214,312)
19-Sep-08	(19,014,312)		5%	(2,605)	(19,016,917)	(17,800,000)	(1,216,917)
20-Sep-08	(19,016,917)		5%	(2,605)	(19,019,522)	(17,800,000)	(1,219,522)
21-Sep-08	(19,019,522)		5%	(2,605)	(19,022,127)	(17,800,000)	(1,222,127)
22-Sep-08	(19,022,127)		5%	(2,606)	(19,024,733)	(17,800,000)	(1,224,733)
23-Sep-08	(19,024,733)		5%	(2,606)	(19,027,339)	(17,800,000)	(1,227,339)
24-Sep-08	(19,027,339)		5%	(2,606)	(19,029,946)	(17,800,000)	(1,229,946)
25-Sep-08	(19,029,946)		5%	(2,607)	(19,032,553)	(17,800,000)	(1,232,553)
26-Sep-08	(19,032,553)		5%	(2,607)	(19,035,160)	(17,800,000)	(1,235,160)
27-Sep-08	(19,035,160)		5%	(2,608)	(19,037,767)	(17,800,000)	(1,237,767)
28-Sep-08	(19,037,767)		5%	(2,608)	(19,040,375)	(17,800,000)	(1,240,375)
29-Sep-08	(19,040,375)		5%	(2,608)	(19,042,984)	(17,800,000)	(1,242,984)
30-Sep-08	(19,042,984)		5%	(2,609)	(19,045,592)	(17,800,000)	(1,245,592)
1-Oct-08	(19,045,592)		5%	(2,609)	(19,048,201)	(17,800,000)	(1,248,201)
2-Oct-08	(19,048,201)		5%	(2,609)	(19,050,811)	(17,800,000)	(1,250,811)
3-Oct-08	(19,050,811)		5%	(2,610)	(19,053,420)	(17,800,000)	(1,253,420)
4-Oct-08	(19,053,420)		5%	(2,610)	(19,056,030)	(17,800,000)	(1,256,030)
5-Oct-08	(19,056,030)		5%	(2,610)	(19,058,641)	(17,800,000)	(1,258,641)

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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
6-Oct-08	(19,058,641)		5%	(2,611)	(19,061,251)	(17,800,000)	(1,261,251)
7-Oct-08	(19,061,251)		5%	(2,611)	(19,063,863)	(17,800,000)	(1,263,863)
8-Oct-08	(19,063,863)		5%	(2,611)	(19,066,474)	(17,800,000)	(1,266,474)
9-Oct-08	(19,066,474)		5%	(2,612)	(19,069,086)	(17,800,000)	(1,269,086)
10-Oct-08	(19,069,086)		5%	(2,612)	(19,071,698)	(17,800,000)	(1,271,698)
11-Oct-08	(19,071,698)		5%	(2,613)	(19,074,311)	(17,800,000)	(1,274,311)
12-Oct-08	(19,074,311)		5%	(2,613)	(19,076,924)	(17,800,000)	(1,276,924)
13-Oct-08	(19,076,924)		5%	(2,613)	(19,079,537)	(17,800,000)	(1,279,537)
14-Oct-08	(19,079,537)		5%	(2,614)	(19,082,151)	(17,800,000)	(1,282,151)
15-Oct-08	(19,082,151)		5%	(2,614)	(19,084,765)	(17,800,000)	(1,284,765)
16-Oct-08	(19,084,765)		5%	(2,614)	(19,087,379)	(17,800,000)	(1,287,379)
17-Oct-08	(19,087,379)		5%	(2,615)	(19,089,994)	(17,800,000)	(1,289,994)
18-Oct-08	(19,089,994)		5%	(2,615)	(19,092,609)	(17,800,000)	(1,292,609)
19-Oct-08	(19,092,609)		5%	(2,615)	(19,095,224)	(17,800,000)	(1,295,224)
20-Oct-08	(19,095,224)		5%	(2,616)	(19,097,840)	(17,800,000)	(1,297,840)
21-Oct-08	(19,097,840)		5%	(2,616)	(19,100,456)	(17,800,000)	(1,300,456)
22-Oct-08	(19,100,456)		5%	(2,617)	(19,103,072)	(17,800,000)	(1,303,072)
23-Oct-08	(19,103,072)		5%	(2,617)	(19,105,689)	(17,800,000)	(1,305,689)
24-Oct-08	(19,105,689)		5%	(2,617)	(19,108,307)	(17,800,000)	(1,308,307)
25-Oct-08	(19,108,307)		5%	(2,618)	(19,110,924)	(17,800,000)	(1,310,924)
26-Oct-08	(19,110,924)		5%	(2,618)	(19,113,542)	(17,800,000)	(1,313,542)
27-Oct-08	(19,113,542)		5%	(2,618)	(19,116,160)	(17,800,000)	(1,316,160)
28-Oct-08	(19,116,160)		5%	(2,619)	(19,118,779)	(17,800,000)	(1,318,779)
29-Oct-08	(19,118,779)		5%	(2,619)	(19,121,398)	(17,800,000)	(1,321,398)
30-Oct-08	(19,121,398)		5%	(2,619)	(19,124,017)	(17,800,000)	(1,324,017)
31-Oct-08	(19,124,017)		5%	(2,620)	(19,126,637)	(17,800,000)	(1,326,637)
1-Nov-08	(19,126,637)		5%	(2,620)	(19,129,257)	(17,800,000)	(1,329,257)
2-Nov-08	(19,129,257)		5%	(2,620)	(19,131,878)	(17,800,000)	(1,331,878)
3-Nov-08	(19,131,878)		5%	(2,621)	(19,134,498)	(17,800,000)	(1,334,498)
4-Nov-08	(19,134,498)		5%	(2,621)	(19,137,120)	(17,800,000)	(1,337,120)
5-Nov-08	(19,137,120)		5%	(2,622)	(19,139,741)	(17,800,000)	(1,339,741)
6-Nov-08	(19,139,741)		5%	(2,622)	(19,142,363)	(17,800,000)	(1,342,363)
7-Nov-08	(19,142,363)		5%	(2,622)	(19,144,985)	(17,800,000)	(1,344,985)
8-Nov-08	(19,144,985)		5%	(2,623)	(19,147,608)	(17,800,000)	(1,347,608)
9-Nov-08	(19,147,608)		5%	(2,623)	(19,150,231)	(17,800,000)	(1,350,231)

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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
10-Nov-08	(19,150,231)		5%	(2,623)	(19,152,854)	(17,800,000)	(1,352,854)
11-Nov-08	(19,152,854)		5%	(2,624)	(19,155,478)	(17,800,000)	(1,355,478)
12-Nov-08	(19,155,478)		5%	(2,624)	(19,158,102)	(17,800,000)	(1,358,102)
13-Nov-08	(19,158,102)		5%	(2,624)	(19,160,726)	(17,800,000)	(1,360,726)
14-Nov-08	(19,160,726)		5%	(2,625)	(19,163,351)	(17,800,000)	(1,363,351)
15-Nov-08	(19,163,351)		5%	(2,625)	(19,165,976)	(17,800,000)	(1,365,976)
16-Nov-08	(19,165,976)		5%	(2,625)	(19,168,602)	(17,800,000)	(1,368,602)
17-Nov-08	(19,168,602)		5%	(2,626)	(19,171,227)	(17,800,000)	(1,371,227)
18-Nov-08	(19,171,227)		5%	(2,626)	(19,173,854)	(17,800,000)	(1,373,854)
19-Nov-08	(19,173,854)		5%	(2,627)	(19,176,480)	(17,800,000)	(1,376,480)
20-Nov-08	(19,176,480)		5%	(2,627)	(19,179,107)	(17,800,000)	(1,379,107)
21-Nov-08	(19,179,107)		5%	(2,627)	(19,181,734)	(17,800,000)	(1,381,734)
22-Nov-08	(19,181,734)		5%	(2,628)	(19,184,362)	(17,800,000)	(1,384,362)
23-Nov-08	(19,184,362)		5%	(2,628)	(19,186,990)	(17,800,000)	(1,386,990)
24-Nov-08	(19,186,990)		5%	(2,628)	(19,189,618)	(17,800,000)	(1,389,618)
25-Nov-08	(19,189,618)		5%	(2,629)	(19,192,247)	(17,800,000)	(1,392,247)
26-Nov-08	(19,192,247)		5%	(2,629)	(19,194,876)	(17,800,000)	(1,394,876)
27-Nov-08	(19,194,876)		5%	(2,629)	(19,197,506)	(17,800,000)	(1,397,506)
28-Nov-08	(19,197,506)		5%	(2,630)	(19,200,135)	(17,800,000)	(1,400,135)
29-Nov-08	(19,200,135)		5%	(2,630)	(19,202,766)	(17,800,000)	(1,402,766)
30-Nov-08	(19,202,766)		5%	(2,631)	(19,205,396)	(17,800,000)	(1,405,396)
1-Dec-08	(19,205,396)		5%	(2,631)	(19,208,027)	(17,800,000)	(1,408,027)
2-Dec-08	(19,208,027)		5%	(2,631)	(19,210,658)	(17,800,000)	(1,410,658)
3-Dec-08	(19,210,658)		5%	(2,632)	(19,213,290)	(17,800,000)	(1,413,290)
4-Dec-08	(19,213,290)		5%	(2,632)	(19,215,922)	(17,800,000)	(1,415,922)
5-Dec-08	(19,215,922)		5%	(2,632)	(19,218,554)	(17,800,000)	(1,418,554)
6-Dec-08	(19,218,554)		5%	(2,633)	(19,221,187)	(17,800,000)	(1,421,187)
7-Dec-08	(19,221,187)		5%	(2,633)	(19,223,820)	(17,800,000)	(1,423,820)
8-Dec-08	(19,223,820)		5%	(2,633)	(19,226,453)	(17,800,000)	(1,426,453)
9-Dec-08	(19,226,453)		5%	(2,634)	(19,229,087)	(17,800,000)	(1,429,087)
10-Dec-08	(19,229,087)		5%	(2,634)	(19,231,721)	(17,800,000)	(1,431,721)
11-Dec-08	(19,231,721)		5%	(2,634)	(19,234,356)	(17,800,000)	(1,434,356)
12-Dec-08	(19,234,356)		5%	(2,635)	(19,236,990)	(17,800,000)	(1,436,990)
13-Dec-08	(19,236,990)		5%	(2,635)	(19,239,626)	(17,800,000)	(1,439,626)
14-Dec-08	(19,239,626)		5%	(2,636)	(19,242,261)	(17,800,000)	(1,442,261)

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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
15-Dec-08	(19,242,261)		5%	(2,636)	(19,244,897)	(17,800,000)	(1,444,897)
16-Dec-08	(19,244,897)		5%	(2,636)	(19,247,533)	(17,800,000)	(1,447,533)
17-Dec-08	(19,247,533)		5%	(2,637)	(19,250,170)	(17,800,000)	(1,450,170)
18-Dec-08	(19,250,170)		5%	(2,637)	(19,252,807)	(17,800,000)	(1,452,807)
19-Dec-08	(19,252,807)		5%	(2,637)	(19,255,444)	(17,800,000)	(1,455,444)
20-Dec-08	(19,255,444)		5%	(2,638)	(19,258,082)	(17,800,000)	(1,458,082)
21-Dec-08	(19,258,082)		5%	(2,638)	(19,260,720)	(17,800,000)	(1,460,720)
22-Dec-08	(19,260,720)		5%	(2,638)	(19,263,359)	(17,800,000)	(1,463,359)
23-Dec-08	(19,263,359)		5%	(2,639)	(19,265,997)	(17,800,000)	(1,465,997)
24-Dec-08	(19,265,997)		5%	(2,639)	(19,268,637)	(17,800,000)	(1,468,637)
25-Dec-08	(19,268,637)		5%	(2,640)	(19,271,276)	(17,800,000)	(1,471,276)
26-Dec-08	(19,271,276)		5%	(2,640)	(19,273,916)	(17,800,000)	(1,473,916)
27-Dec-08	(19,273,916)		5%	(2,640)	(19,276,556)	(17,800,000)	(1,476,556)
28-Dec-08	(19,276,556)		5%	(2,641)	(19,279,197)	(17,800,000)	(1,479,197)
29-Dec-08	(19,279,197)		5%	(2,641)	(19,281,838)	(17,800,000)	(1,481,838)
30-Dec-08	(19,281,838)		5%	(2,641)	(19,284,479)	(17,800,000)	(1,484,479)
31-Dec-08	(19,284,479)		5%	(2,642)	(19,287,121)	(17,800,000)	(1,487,121)
1-Jan-09	(19,287,121)		4%	(2,114)	(19,289,235)	(17,800,000)	(1,489,235)
2-Jan-09	(19,289,235)		4%	(2,114)	(19,291,349)	(17,800,000)	(1,491,349)
3-Jan-09	(19,291,349)		4%	(2,114)	(19,293,463)	(17,800,000)	(1,493,463)
4-Jan-09	(19,293,463)		4%	(2,114)	(19,295,577)	(17,800,000)	(1,495,577)
5-Jan-09	(19,295,577)		4%	(2,115)	(19,297,692)	(17,800,000)	(1,497,692)
6-Jan-09	(19,297,692)		4%	(2,115)	(19,299,806)	(17,800,000)	(1,499,806)
7-Jan-09	(19,299,806)		4%	(2,115)	(19,301,922)	(17,800,000)	(1,501,922)
8-Jan-09	(19,301,922)		4%	(2,115)	(19,304,037)	(17,800,000)	(1,504,037)
9-Jan-09	(19,304,037)		4%	(2,116)	(19,306,152)	(17,800,000)	(1,506,152)
10-Jan-09	(19,306,152)		4%	(2,116)	(19,308,268)	(17,800,000)	(1,508,268)
11-Jan-09	(19,308,268)		4%	(2,116)	(19,310,384)	(17,800,000)	(1,510,384)
12-Jan-09	(19,310,384)		4%	(2,116)	(19,312,500)	(17,800,000)	(1,512,500)
13-Jan-09	(19,312,500)		4%	(2,116)	(19,314,617)	(17,800,000)	(1,514,617)
14-Jan-09	(19,314,617)		4%	(2,117)	(19,316,733)	(17,800,000)	(1,516,733)
15-Jan-09	(19,316,733)		4%	(2,117)	(19,318,850)	(17,800,000)	(1,518,850)
16-Jan-09	(19,318,850)		4%	(2,117)	(19,320,967)	(17,800,000)	(1,520,967)
17-Jan-09	(19,320,967)		4%	(2,117)	(19,323,085)	(17,800,000)	(1,523,085)
18-Jan-09	(19,323,085)		4%	(2,118)	(19,325,202)	(17,800,000)	(1,525,202)



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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
19-Jan-09	(19,325,202)		4%	(2,118)	(19,327,320)	(17,800,000)	(1,527,320)
20-Jan-09	(19,327,320)		4%	(2,118)	(19,329,438)	(17,800,000)	(1,529,438)
21-Jan-09	(19,329,438)		4%	(2,118)	(19,331,557)	(17,800,000)	(1,531,557)
22-Jan-09	(19,331,557)		4%	(2,119)	(19,333,675)	(17,800,000)	(1,533,675)
23-Jan-09	(19,333,675)		4%	(2,119)	(19,335,794)	(17,800,000)	(1,535,794)
24-Jan-09	(19,335,794)		4%	(2,119)	(19,337,913)	(17,800,000)	(1,537,913)
25-Jan-09	(19,337,913)		4%	(2,119)	(19,340,032)	(17,800,000)	(1,540,032)
26-Jan-09	(19,340,032)		4%	(2,119)	(19,342,151)	(17,800,000)	(1,542,151)
27-Jan-09	(19,342,151)		4%	(2,120)	(19,344,271)	(17,800,000)	(1,544,271)
28-Jan-09	(19,344,271)		4%	(2,120)	(19,346,391)	(17,800,000)	(1,546,391)
29-Jan-09	(19,346,391)		4%	(2,120)	(19,348,511)	(17,800,000)	(1,548,511)
30-Jan-09	(19,348,511)		4%	(2,120)	(19,350,632)	(17,800,000)	(1,550,632)
31-Jan-09	(19,350,632)		4%	(2,121)	(19,352,752)	(17,800,000)	(1,552,752)
1-Feb-09	(19,352,752)		4%	(2,121)	(19,354,873)	(17,800,000)	(1,554,873)
2-Feb-09	(19,354,873)		4%	(2,121)	(19,356,994)	(17,800,000)	(1,556,994)
3-Feb-09	(19,356,994)		4%	(2,121)	(19,359,115)	(17,800,000)	(1,559,115)
4-Feb-09	(19,359,115)		4%	(2,122)	(19,361,237)	(17,800,000)	(1,561,237)
5-Feb-09	(19,361,237)		4%	(2,122)	(19,363,359)	(17,800,000)	(1,563,359)
6-Feb-09	(19,363,359)		4%	(2,122)	(19,365,481)	(17,800,000)	(1,565,481)
7-Feb-09	(19,365,481)		4%	(2,122)	(19,367,603)	(17,800,000)	(1,567,603)
8-Feb-09	(19,367,603)		4%	(2,122)	(19,369,726)	(17,800,000)	(1,569,726)
9-Feb-09	(19,369,726)		4%	(2,123)	(19,371,848)	(17,800,000)	(1,571,848)
10-Feb-09	(19,371,848)		4%	(2,123)	(19,373,971)	(17,800,000)	(1,573,971)
11-Feb-09	(19,373,971)		4%	(2,123)	(19,376,094)	(17,800,000)	(1,576,094)
12-Feb-09	(19,376,094)		4%	(2,123)	(19,378,218)	(17,800,000)	(1,578,218)
13-Feb-09	(19,378,218)		4%	(2,124)	(19,380,341)	(17,800,000)	(1,580,341)
14-Feb-09	(19,380,341)		4%	(2,124)	(19,382,465)	(17,800,000)	(1,582,465)
15-Feb-09	(19,382,465)		4%	(2,124)	(19,384,589)	(17,800,000)	(1,584,589)
16-Feb-09	(19,384,589)		4%	(2,124)	(19,386,714)	(17,800,000)	(1,586,714)
17-Feb-09	(19,386,714)		4%	(2,125)	(19,388,838)	(17,800,000)	(1,588,838)
18-Feb-09	(19,388,838)		4%	(2,125)	(19,390,963)	(17,800,000)	(1,590,963)
19-Feb-09	(19,390,963)		4%	(2,125)	(19,393,088)	(17,800,000)	(1,593,088)
20-Feb-09	(19,393,088)		4%	(2,125)	(19,395,213)	(17,800,000)	(1,595,213)
21-Feb-09	(19,395,213)		4%	(2,126)	(19,397,339)	(17,800,000)	(1,597,339)
22-Feb-09	(19,397,339)		4%	(2,126)	(19,399,465)	(17,800,000)	(1,599,465)

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23-Feb-09	(19,399,465)		4%	(2,126)	(19,401,591)	(17,800,000)	(1,601,591)
24-Feb-09	(19,401,591)		4%	(2,126)	(19,403,717)	(17,800,000)	(1,603,717)
25-Feb-09	(19,403,717)		4%	(2,126)	(19,405,843)	(17,800,000)	(1,605,843)
26-Feb-09	(19,405,843)		4%	(2,127)	(19,407,970)	(17,800,000)	(1,607,970)
27-Feb-09	(19,407,970)		4%	(2,127)	(19,410,097)	(17,800,000)	(1,610,097)
28-Feb-09	(19,410,097)		4%	(2,127)	(19,412,224)	(17,800,000)	(1,612,224)
1-Mar-09	(19,412,224)		4%	(2,127)	(19,414,351)	(17,800,000)	(1,614,351)
2-Mar-09	(19,414,351)		4%	(2,128)	(19,416,479)	(17,800,000)	(1,616,479)
3-Mar-09	(19,416,479)		4%	(2,128)	(19,418,607)	(17,800,000)	(1,618,607)
4-Mar-09	(19,418,607)		4%	(2,128)	(19,420,735)	(17,800,000)	(1,620,735)
5-Mar-09	(19,420,735)		4%	(2,128)	(19,422,863)	(17,800,000)	(1,622,863)
6-Mar-09	(19,422,863)		4%	(2,129)	(19,424,992)	(17,800,000)	(1,624,992)
7-Mar-09	(19,424,992)		4%	(2,129)	(19,427,120)	(17,800,000)	(1,627,120)
8-Mar-09	(19,427,120)		4%	(2,129)	(19,429,249)	(17,800,000)	(1,629,249)
9-Mar-09	(19,429,249)		4%	(2,129)	(19,431,379)	(17,800,000)	(1,631,379)
10-Mar-09	(19,431,379)		4%	(2,129)	(19,433,508)	(17,800,000)	(1,633,508)
11-Mar-09	(19,433,508)		4%	(2,130)	(19,435,638)	(17,800,000)	(1,635,638)
12-Mar-09	(19,435,638)		4%	(2,130)	(19,437,768)	(17,800,000)	(1,637,768)
13-Mar-09	(19,437,768)		4%	(2,130)	(19,439,898)	(17,800,000)	(1,639,898)
14-Mar-09	(19,439,898)		4%	(2,130)	(19,442,028)	(17,800,000)	(1,642,028)
15-Mar-09	(19,442,028)		4%	(2,131)	(19,444,159)	(17,800,000)	(1,644,159)
16-Mar-09	(19,444,159)		4%	(2,131)	(19,446,290)	(17,800,000)	(1,646,290)
17-Mar-09	(19,446,290)		4%	(2,131)	(19,448,421)	(17,800,000)	(1,648,421)
18-Mar-09	(19,448,421)		4%	(2,131)	(19,450,552)	(17,800,000)	(1,650,552)
19-Mar-09	(19,450,552)		4%	(2,132)	(19,452,684)	(17,800,000)	(1,652,684)
20-Mar-09	(19,452,684)		4%	(2,132)	(19,454,816)	(17,800,000)	(1,654,816)
21-Mar-09	(19,454,816)		4%	(2,132)	(19,456,948)	(17,800,000)	(1,656,948)
22-Mar-09	(19,456,948)		4%	(2,132)	(19,459,080)	(17,800,000)	(1,659,080)
23-Mar-09	(19,459,080)		4%	(2,133)	(19,461,212)	(17,800,000)	(1,661,212)
24-Mar-09	(19,461,212)		4%	(2,133)	(19,463,345)	(17,800,000)	(1,663,345)
25-Mar-09	(19,463,345)		4%	(2,133)	(19,465,478)	(17,800,000)	(1,665,478)
26-Mar-09	(19,465,478)		4%	(2,133)	(19,467,611)	(17,800,000)	(1,667,611)
27-Mar-09	(19,467,611)		4%	(2,133)	(19,469,745)	(17,800,000)	(1,669,745)
28-Mar-09	(19,469,745)		4%	(2,134)	(19,471,878)	(17,800,000)	(1,671,878)
29-Mar-09	(19,471,878)		4%	(2,134)	(19,474,012)	(17,800,000)	(1,674,012)

CRA refund/instalment interest calculator  
 Prescribed rates per Regulation 4301  
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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
30-Mar-09	(19,474,012)		4%	(2,134)	(19,476,146)	(17,800,000)	(1,676,146)
31-Mar-09	(19,476,146)		4%	(2,134)	(19,478,281)	(17,800,000)	(1,678,281)
1-Apr-09	(19,478,281)		3%	(1,601)	(19,479,882)	(17,800,000)	(1,679,882)
2-Apr-09	(19,479,882)		3%	(1,601)	(19,481,483)	(17,800,000)	(1,681,483)
3-Apr-09	(19,481,483)		3%	(1,601)	(19,483,084)	(17,800,000)	(1,683,084)
4-Apr-09	(19,483,084)		3%	(1,601)	(19,484,685)	(17,800,000)	(1,684,685)
5-Apr-09	(19,484,685)		3%	(1,601)	(19,486,287)	(17,800,000)	(1,686,287)
6-Apr-09	(19,486,287)		3%	(1,602)	(19,487,889)	(17,800,000)	(1,687,889)
7-Apr-09	(19,487,889)		3%	(1,602)	(19,489,490)	(17,800,000)	(1,689,490)
8-Apr-09	(19,489,490)		3%	(1,602)	(19,491,092)	(17,800,000)	(1,691,092)
9-Apr-09	(19,491,092)		3%	(1,602)	(19,492,694)	(17,800,000)	(1,692,694)
10-Apr-09	(19,492,694)		3%	(1,602)	(19,494,296)	(17,800,000)	(1,694,296)
11-Apr-09	(19,494,296)		3%	(1,602)	(19,495,899)	(17,800,000)	(1,695,899)
12-Apr-09	(19,495,899)		3%	(1,602)	(19,497,501)	(17,800,000)	(1,697,501)
13-Apr-09	(19,497,501)		3%	(1,603)	(19,499,104)	(17,800,000)	(1,699,104)
14-Apr-09	(19,499,104)		3%	(1,603)	(19,500,706)	(17,800,000)	(1,700,706)
15-Apr-09	(19,500,706)		3%	(1,603)	(19,502,309)	(17,800,000)	(1,702,309)
16-Apr-09	(19,502,309)		3%	(1,603)	(19,503,912)	(17,800,000)	(1,703,912)
17-Apr-09	(19,503,912)		3%	(1,603)	(19,505,515)	(17,800,000)	(1,705,515)
18-Apr-09	(19,505,515)		3%	(1,603)	(19,507,118)	(17,800,000)	(1,707,118)
19-Apr-09	(19,507,118)		3%	(1,603)	(19,508,722)	(17,800,000)	(1,708,722)
20-Apr-09	(19,508,722)		3%	(1,603)	(19,510,325)	(17,800,000)	(1,710,325)
21-Apr-09	(19,510,325)		3%	(1,604)	(19,511,929)	(17,800,000)	(1,711,929)
22-Apr-09	(19,511,929)		3%	(1,604)	(19,513,532)	(17,800,000)	(1,713,532)
23-Apr-09	(19,513,532)		3%	(1,604)	(19,515,136)	(17,800,000)	(1,715,136)
24-Apr-09	(19,515,136)		3%	(1,604)	(19,516,740)	(17,800,000)	(1,716,740)
25-Apr-09	(19,516,740)		3%	(1,604)	(19,518,344)	(17,800,000)	(1,718,344)
26-Apr-09	(19,518,344)		3%	(1,604)	(19,519,948)	(17,800,000)	(1,719,948)
27-Apr-09	(19,519,948)		3%	(1,604)	(19,521,553)	(17,800,000)	(1,721,553)
28-Apr-09	(19,521,553)		3%	(1,605)	(19,523,157)	(17,800,000)	(1,723,157)
29-Apr-09	(19,523,157)		3%	(1,605)	(19,524,762)	(17,800,000)	(1,724,762)
30-Apr-09	(19,524,762)	(4,400,000)	3%	(1,966)	(23,926,728)	(22,200,000)	(1,726,728)
1-May-09	(23,926,728)		3%	(1,967)	(23,928,695)	(22,200,000)	(1,728,695)
2-May-09	(23,928,695)		3%	(1,967)	(23,930,662)	(22,200,000)	(1,730,662)
3-May-09	(23,930,662)		3%	(1,967)	(23,932,629)	(22,200,000)	(1,732,629)

CRA refund/instalment interest calculator  
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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
4-May-09	(23,932,629)		3%	(1,967)	(23,934,596)	(22,200,000)	(1,734,596)
5-May-09	(23,934,596)		3%	(1,967)	(23,936,563)	(22,200,000)	(1,736,563)
6-May-09	(23,936,563)		3%	(1,967)	(23,938,530)	(22,200,000)	(1,738,530)
7-May-09	(23,938,530)		3%	(1,968)	(23,940,498)	(22,200,000)	(1,740,498)
8-May-09	(23,940,498)		3%	(1,968)	(23,942,466)	(22,200,000)	(1,742,466)
9-May-09	(23,942,466)		3%	(1,968)	(23,944,433)	(22,200,000)	(1,744,433)
10-May-09	(23,944,433)		3%	(1,968)	(23,946,402)	(22,200,000)	(1,746,402)
11-May-09	(23,946,402)		3%	(1,968)	(23,948,370)	(22,200,000)	(1,748,370)
12-May-09	(23,948,370)		3%	(1,968)	(23,950,338)	(22,200,000)	(1,750,338)
13-May-09	(23,950,338)		3%	(1,969)	(23,952,307)	(22,200,000)	(1,752,307)
14-May-09	(23,952,307)		3%	(1,969)	(23,954,275)	(22,200,000)	(1,754,275)
15-May-09	(23,954,275)		3%	(1,969)	(23,956,244)	(22,200,000)	(1,756,244)
16-May-09	(23,956,244)		3%	(1,969)	(23,958,213)	(22,200,000)	(1,758,213)
17-May-09	(23,958,213)		3%	(1,969)	(23,960,182)	(22,200,000)	(1,760,182)
18-May-09	(23,960,182)		3%	(1,969)	(23,962,152)	(22,200,000)	(1,762,152)
19-May-09	(23,962,152)		3%	(1,969)	(23,964,121)	(22,200,000)	(1,764,121)
20-May-09	(23,964,121)		3%	(1,970)	(23,966,091)	(22,200,000)	(1,766,091)
21-May-09	(23,966,091)		3%	(1,970)	(23,968,061)	(22,200,000)	(1,768,061)
22-May-09	(23,968,061)		3%	(1,970)	(23,970,031)	(22,200,000)	(1,770,031)
23-May-09	(23,970,031)		3%	(1,970)	(23,972,001)	(22,200,000)	(1,772,001)
24-May-09	(23,972,001)		3%	(1,970)	(23,973,971)	(22,200,000)	(1,773,971)
25-May-09	(23,973,971)		3%	(1,970)	(23,975,941)	(22,200,000)	(1,775,941)
26-May-09	(23,975,941)		3%	(1,971)	(23,977,912)	(22,200,000)	(1,777,912)
27-May-09	(23,977,912)		3%	(1,971)	(23,979,883)	(22,200,000)	(1,779,883)
28-May-09	(23,979,883)		3%	(1,971)	(23,981,854)	(22,200,000)	(1,781,854)
29-May-09	(23,981,854)		3%	(1,971)	(23,983,825)	(22,200,000)	(1,783,825)
30-May-09	(23,983,825)		3%	(1,971)	(23,985,796)	(22,200,000)	(1,785,796)
31-May-09	(23,985,796)		3%	(1,971)	(23,987,768)	(22,200,000)	(1,787,768)
1-Jun-09	(23,987,768)		3%	(1,972)	(23,989,739)	(22,200,000)	(1,789,739)
2-Jun-09	(23,989,739)		3%	(1,972)	(23,991,711)	(22,200,000)	(1,791,711)
3-Jun-09	(23,991,711)		3%	(1,972)	(23,993,683)	(22,200,000)	(1,793,683)
4-Jun-09	(23,993,683)		3%	(1,972)	(23,995,655)	(22,200,000)	(1,795,655)
5-Jun-09	(23,995,655)		3%	(1,972)	(23,997,627)	(22,200,000)	(1,797,627)
6-Jun-09	(23,997,627)		3%	(1,972)	(23,999,600)	(22,200,000)	(1,799,600)
7-Jun-09	(23,999,600)		3%	(1,973)	(24,001,572)	(22,200,000)	(1,801,572)

CRA refund/instalment interest calculator  
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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
8-Jun-09	(24,001,572)		3%	(1,973)	(24,003,545)	(22,200,000)	(1,803,545)
9-Jun-09	(24,003,545)		3%	(1,973)	(24,005,518)	(22,200,000)	(1,805,518)
10-Jun-09	(24,005,518)		3%	(1,973)	(24,007,491)	(22,200,000)	(1,807,491)
11-Jun-09	(24,007,491)		3%	(1,973)	(24,009,464)	(22,200,000)	(1,809,464)
12-Jun-09	(24,009,464)		3%	(1,973)	(24,011,438)	(22,200,000)	(1,811,438)
13-Jun-09	(24,011,438)		3%	(1,974)	(24,013,411)	(22,200,000)	(1,813,411)
14-Jun-09	(24,013,411)		3%	(1,974)	(24,015,385)	(22,200,000)	(1,815,385)
15-Jun-09	(24,015,385)		3%	(1,974)	(24,017,359)	(22,200,000)	(1,817,359)
16-Jun-09	(24,017,359)		3%	(1,974)	(24,019,333)	(22,200,000)	(1,819,333)
17-Jun-09	(24,019,333)		3%	(1,974)	(24,021,307)	(22,200,000)	(1,821,307)
18-Jun-09	(24,021,307)		3%	(1,974)	(24,023,281)	(22,200,000)	(1,823,281)
19-Jun-09	(24,023,281)		3%	(1,975)	(24,025,256)	(22,200,000)	(1,825,256)
20-Jun-09	(24,025,256)		3%	(1,975)	(24,027,230)	(22,200,000)	(1,827,230)
21-Jun-09	(24,027,230)		3%	(1,975)	(24,029,205)	(22,200,000)	(1,829,205)
22-Jun-09	(24,029,205)		3%	(1,975)	(24,031,180)	(22,200,000)	(1,831,180)
23-Jun-09	(24,031,180)		3%	(1,975)	(24,033,155)	(22,200,000)	(1,833,155)
24-Jun-09	(24,033,155)		3%	(1,975)	(24,035,131)	(22,200,000)	(1,835,131)
25-Jun-09	(24,035,131)		3%	(1,975)	(24,037,106)	(22,200,000)	(1,837,106)
26-Jun-09	(24,037,106)		3%	(1,976)	(24,039,082)	(22,200,000)	(1,839,082)
27-Jun-09	(24,039,082)		3%	(1,976)	(24,041,058)	(22,200,000)	(1,841,058)
28-Jun-09	(24,041,058)		3%	(1,976)	(24,043,034)	(22,200,000)	(1,843,034)
29-Jun-09	(24,043,034)		3%	(1,976)	(24,045,010)	(22,200,000)	(1,845,010)
30-Jun-09	(24,045,010)		3%	(1,976)	(24,046,986)	(22,200,000)	(1,846,986)
1-Jul-09	(24,046,986)		3%	(1,976)	(24,048,963)	(22,200,000)	(1,848,963)
2-Jul-09	(24,048,963)		3%	(1,977)	(24,050,939)	(22,200,000)	(1,850,939)
3-Jul-09	(24,050,939)		3%	(1,977)	(24,052,916)	(22,200,000)	(1,852,916)
4-Jul-09	(24,052,916)		3%	(1,977)	(24,054,893)	(22,200,000)	(1,854,893)
5-Jul-09	(24,054,893)		3%	(1,977)	(24,056,870)	(22,200,000)	(1,856,870)
6-Jul-09	(24,056,870)		3%	(1,977)	(24,058,847)	(22,200,000)	(1,858,847)
7-Jul-09	(24,058,847)		3%	(1,977)	(24,060,825)	(22,200,000)	(1,860,825)
8-Jul-09	(24,060,825)		3%	(1,978)	(24,062,802)	(22,200,000)	(1,862,802)
9-Jul-09	(24,062,802)		3%	(1,978)	(24,064,780)	(22,200,000)	(1,864,780)
10-Jul-09	(24,064,780)		3%	(1,978)	(24,066,758)	(22,200,000)	(1,866,758)
11-Jul-09	(24,066,758)		3%	(1,978)	(24,068,736)	(22,200,000)	(1,868,736)
12-Jul-09	(24,068,736)		3%	(1,978)	(24,070,714)	(22,200,000)	(1,870,714)

CRA refund/instalment interest calculator  
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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
13-Jul-09	(24,070,714)		3%	(1,978)	(24,072,693)	(22,200,000)	(1,872,693)
14-Jul-09	(24,072,693)		3%	(1,979)	(24,074,671)	(22,200,000)	(1,874,671)
15-Jul-09	(24,074,671)		3%	(1,979)	(24,076,650)	(22,200,000)	(1,876,650)
16-Jul-09	(24,076,650)		3%	(1,979)	(24,078,629)	(22,200,000)	(1,878,629)
17-Jul-09	(24,078,629)		3%	(1,979)	(24,080,608)	(22,200,000)	(1,880,608)
18-Jul-09	(24,080,608)		3%	(1,979)	(24,082,587)	(22,200,000)	(1,882,587)
19-Jul-09	(24,082,587)		3%	(1,979)	(24,084,567)	(22,200,000)	(1,884,567)
20-Jul-09	(24,084,567)		3%	(1,980)	(24,086,546)	(22,200,000)	(1,886,546)
21-Jul-09	(24,086,546)		3%	(1,980)	(24,088,526)	(22,200,000)	(1,888,526)
22-Jul-09	(24,088,526)		3%	(1,980)	(24,090,506)	(22,200,000)	(1,890,506)
23-Jul-09	(24,090,506)		3%	(1,980)	(24,092,486)	(22,200,000)	(1,892,486)
24-Jul-09	(24,092,486)		3%	(1,980)	(24,094,466)	(22,200,000)	(1,894,466)
25-Jul-09	(24,094,466)		3%	(1,980)	(24,096,446)	(22,200,000)	(1,896,446)
26-Jul-09	(24,096,446)		3%	(1,981)	(24,098,427)	(22,200,000)	(1,898,427)
27-Jul-09	(24,098,427)		3%	(1,981)	(24,100,408)	(22,200,000)	(1,900,408)
28-Jul-09	(24,100,408)		3%	(1,981)	(24,102,389)	(22,200,000)	(1,902,389)
29-Jul-09	(24,102,389)		3%	(1,981)	(24,104,370)	(22,200,000)	(1,904,370)
30-Jul-09	(24,104,370)		3%	(1,981)	(24,106,351)	(22,200,000)	(1,906,351)
31-Jul-09	(24,106,351)		3%	(1,981)	(24,108,332)	(22,200,000)	(1,908,332)
1-Aug-09	(24,108,332)		3%	(1,982)	(24,110,314)	(22,200,000)	(1,910,314)
2-Aug-09	(24,110,314)		3%	(1,982)	(24,112,295)	(22,200,000)	(1,912,295)
3-Aug-09	(24,112,295)		3%	(1,982)	(24,114,277)	(22,200,000)	(1,914,277)
4-Aug-09	(24,114,277)		3%	(1,982)	(24,116,259)	(22,200,000)	(1,916,259)
5-Aug-09	(24,116,259)		3%	(1,982)	(24,118,241)	(22,200,000)	(1,918,241)
6-Aug-09	(24,118,241)		3%	(1,982)	(24,120,224)	(22,200,000)	(1,920,224)
7-Aug-09	(24,120,224)		3%	(1,982)	(24,122,206)	(22,200,000)	(1,922,206)
8-Aug-09	(24,122,206)		3%	(1,983)	(24,124,189)	(22,200,000)	(1,924,189)
9-Aug-09	(24,124,189)		3%	(1,983)	(24,126,172)	(22,200,000)	(1,926,172)
10-Aug-09	(24,126,172)		3%	(1,983)	(24,128,155)	(22,200,000)	(1,928,155)
11-Aug-09	(24,128,155)		3%	(1,983)	(24,130,138)	(22,200,000)	(1,930,138)
12-Aug-09	(24,130,138)		3%	(1,983)	(24,132,121)	(22,200,000)	(1,932,121)
13-Aug-09	(24,132,121)		3%	(1,983)	(24,134,104)	(22,200,000)	(1,934,104)
14-Aug-09	(24,134,104)		3%	(1,984)	(24,136,088)	(22,200,000)	(1,936,088)
15-Aug-09	(24,136,088)		3%	(1,984)	(24,138,072)	(22,200,000)	(1,938,072)
16-Aug-09	(24,138,072)		3%	(1,984)	(24,140,056)	(22,200,000)	(1,940,056)

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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
17-Aug-09	(24,140,056)		3%	(1,984)	(24,142,040)	(22,200,000)	(1,942,040)
18-Aug-09	(24,142,040)		3%	(1,984)	(24,144,024)	(22,200,000)	(1,944,024)
19-Aug-09	(24,144,024)		3%	(1,984)	(24,146,009)	(22,200,000)	(1,946,009)
20-Aug-09	(24,146,009)		3%	(1,985)	(24,147,993)	(22,200,000)	(1,947,993)
21-Aug-09	(24,147,993)		3%	(1,985)	(24,149,978)	(22,200,000)	(1,949,978)
22-Aug-09	(24,149,978)		3%	(1,985)	(24,151,963)	(22,200,000)	(1,951,963)
23-Aug-09	(24,151,963)		3%	(1,985)	(24,153,948)	(22,200,000)	(1,953,948)
24-Aug-09	(24,153,948)		3%	(1,985)	(24,155,933)	(22,200,000)	(1,955,933)
25-Aug-09	(24,155,933)		3%	(1,985)	(24,157,919)	(22,200,000)	(1,957,919)
26-Aug-09	(24,157,919)		3%	(1,986)	(24,159,904)	(22,200,000)	(1,959,904)
27-Aug-09	(24,159,904)		3%	(1,986)	(24,161,890)	(22,200,000)	(1,961,890)
28-Aug-09	(24,161,890)		3%	(1,986)	(24,163,876)	(22,200,000)	(1,963,876)
29-Aug-09	(24,163,876)		3%	(1,986)	(24,165,862)	(22,200,000)	(1,965,862)
30-Aug-09	(24,165,862)		3%	(1,986)	(24,167,848)	(22,200,000)	(1,967,848)
31-Aug-09	(24,167,848)		3%	(1,986)	(24,169,835)	(22,200,000)	(1,969,835)
1-Sep-09	(24,169,835)		3%	(1,987)	(24,171,821)	(22,200,000)	(1,971,821)
2-Sep-09	(24,171,821)		3%	(1,987)	(24,173,808)	(22,200,000)	(1,973,808)
3-Sep-09	(24,173,808)		3%	(1,987)	(24,175,795)	(22,200,000)	(1,975,795)
4-Sep-09	(24,175,795)		3%	(1,987)	(24,177,782)	(22,200,000)	(1,977,782)
5-Sep-09	(24,177,782)		3%	(1,987)	(24,179,769)	(22,200,000)	(1,979,769)
6-Sep-09	(24,179,769)		3%	(1,987)	(24,181,756)	(22,200,000)	(1,981,756)
7-Sep-09	(24,181,756)		3%	(1,988)	(24,183,744)	(22,200,000)	(1,983,744)
8-Sep-09	(24,183,744)		3%	(1,988)	(24,185,732)	(22,200,000)	(1,985,732)
9-Sep-09	(24,185,732)		3%	(1,988)	(24,187,720)	(22,200,000)	(1,987,720)
10-Sep-09	(24,187,720)		3%	(1,988)	(24,189,708)	(22,200,000)	(1,989,708)
11-Sep-09	(24,189,708)		3%	(1,988)	(24,191,696)	(22,200,000)	(1,991,696)
12-Sep-09	(24,191,696)		3%	(1,988)	(24,193,684)	(22,200,000)	(1,993,684)
13-Sep-09	(24,193,684)		3%	(1,989)	(24,195,673)	(22,200,000)	(1,995,673)
14-Sep-09	(24,195,673)		3%	(1,989)	(24,197,661)	(22,200,000)	(1,997,661)
15-Sep-09	(24,197,661)		3%	(1,989)	(24,199,650)	(22,200,000)	(1,999,650)
16-Sep-09	(24,199,650)		3%	(1,989)	(24,201,639)	(22,200,000)	(2,001,639)
17-Sep-09	(24,201,639)		3%	(1,989)	(24,203,628)	(22,200,000)	(2,003,628)
18-Sep-09	(24,203,628)		3%	(1,989)	(24,205,618)	(22,200,000)	(2,005,618)
19-Sep-09	(24,205,618)		3%	(1,990)	(24,207,607)	(22,200,000)	(2,007,607)
20-Sep-09	(24,207,607)		3%	(1,990)	(24,209,597)	(22,200,000)	(2,009,597)

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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
21-Sep-09	(24,209,597)		3%	(1,990)	(24,211,587)	(22,200,000)	(2,011,587)
22-Sep-09	(24,211,587)		3%	(1,990)	(24,213,577)	(22,200,000)	(2,013,577)
23-Sep-09	(24,213,577)		3%	(1,990)	(24,215,567)	(22,200,000)	(2,015,567)
24-Sep-09	(24,215,567)		3%	(1,990)	(24,217,557)	(22,200,000)	(2,017,557)
25-Sep-09	(24,217,557)		3%	(1,990)	(24,219,548)	(22,200,000)	(2,019,548)
26-Sep-09	(24,219,548)		3%	(1,991)	(24,221,538)	(22,200,000)	(2,021,538)
27-Sep-09	(24,221,538)		3%	(1,991)	(24,223,529)	(22,200,000)	(2,023,529)
28-Sep-09	(24,223,529)		3%	(1,991)	(24,225,520)	(22,200,000)	(2,025,520)
29-Sep-09	(24,225,520)		3%	(1,991)	(24,227,511)	(22,200,000)	(2,027,511)
30-Sep-09	(24,227,511)		3%	(1,991)	(24,229,503)	(22,200,000)	(2,029,503)
1-Oct-09	(24,229,503)		3%	(1,991)	(24,231,494)	(22,200,000)	(2,031,494)
2-Oct-09	(24,231,494)		3%	(1,992)	(24,233,486)	(22,200,000)	(2,033,486)
3-Oct-09	(24,233,486)		3%	(1,992)	(24,235,477)	(22,200,000)	(2,035,477)
4-Oct-09	(24,235,477)		3%	(1,992)	(24,237,469)	(22,200,000)	(2,037,469)
5-Oct-09	(24,237,469)		3%	(1,992)	(24,239,462)	(22,200,000)	(2,039,462)
6-Oct-09	(24,239,462)		3%	(1,992)	(24,241,454)	(22,200,000)	(2,041,454)
7-Oct-09	(24,241,454)		3%	(1,992)	(24,243,446)	(22,200,000)	(2,043,446)
8-Oct-09	(24,243,446)		3%	(1,993)	(24,245,439)	(22,200,000)	(2,045,439)
9-Oct-09	(24,245,439)		3%	(1,993)	(24,247,432)	(22,200,000)	(2,047,432)
10-Oct-09	(24,247,432)		3%	(1,993)	(24,249,425)	(22,200,000)	(2,049,425)
11-Oct-09	(24,249,425)		3%	(1,993)	(24,251,418)	(22,200,000)	(2,051,418)
12-Oct-09	(24,251,418)		3%	(1,993)	(24,253,411)	(22,200,000)	(2,053,411)
13-Oct-09	(24,253,411)		3%	(1,993)	(24,255,404)	(22,200,000)	(2,055,404)
14-Oct-09	(24,255,404)		3%	(1,994)	(24,257,398)	(22,200,000)	(2,057,398)
15-Oct-09	(24,257,398)		3%	(1,994)	(24,259,392)	(22,200,000)	(2,059,392)
16-Oct-09	(24,259,392)		3%	(1,994)	(24,261,386)	(22,200,000)	(2,061,386)
17-Oct-09	(24,261,386)		3%	(1,994)	(24,263,380)	(22,200,000)	(2,063,380)
18-Oct-09	(24,263,380)		3%	(1,994)	(24,265,374)	(22,200,000)	(2,065,374)
19-Oct-09	(24,265,374)		3%	(1,994)	(24,267,368)	(22,200,000)	(2,067,368)
20-Oct-09	(24,267,368)		3%	(1,995)	(24,269,363)	(22,200,000)	(2,069,363)
21-Oct-09	(24,269,363)		3%	(1,995)	(24,271,358)	(22,200,000)	(2,071,358)
22-Oct-09	(24,271,358)		3%	(1,995)	(24,273,353)	(22,200,000)	(2,073,353)
23-Oct-09	(24,273,353)		3%	(1,995)	(24,275,348)	(22,200,000)	(2,075,348)
24-Oct-09	(24,275,348)		3%	(1,995)	(24,277,343)	(22,200,000)	(2,077,343)
25-Oct-09	(24,277,343)		3%	(1,995)	(24,279,338)	(22,200,000)	(2,079,338)



CRA refund/instalment interest calculator  
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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
26-Oct-09	(24,279,338)		3%	(1,996)	(24,281,334)	(22,200,000)	(2,081,334)
27-Oct-09	(24,281,334)		3%	(1,996)	(24,283,330)	(22,200,000)	(2,083,330)
28-Oct-09	(24,283,330)		3%	(1,996)	(24,285,326)	(22,200,000)	(2,085,326)
29-Oct-09	(24,285,326)		3%	(1,996)	(24,287,322)	(22,200,000)	(2,087,322)
30-Oct-09	(24,287,322)		3%	(1,996)	(24,289,318)	(22,200,000)	(2,089,318)
31-Oct-09	(24,289,318)		3%	(1,996)	(24,291,314)	(22,200,000)	(2,091,314)
1-Nov-09	(24,291,314)		3%	(1,997)	(24,293,311)	(22,200,000)	(2,093,311)
2-Nov-09	(24,293,311)		3%	(1,997)	(24,295,307)	(22,200,000)	(2,095,307)
3-Nov-09	(24,295,307)		3%	(1,997)	(24,297,304)	(22,200,000)	(2,097,304)
4-Nov-09	(24,297,304)		3%	(1,997)	(24,299,301)	(22,200,000)	(2,099,301)
5-Nov-09	(24,299,301)		3%	(1,997)	(24,301,299)	(22,200,000)	(2,101,299)
6-Nov-09	(24,301,299)		3%	(1,997)	(24,303,296)	(22,200,000)	(2,103,296)
7-Nov-09	(24,303,296)		3%	(1,998)	(24,305,293)	(22,200,000)	(2,105,293)
8-Nov-09	(24,305,293)		3%	(1,998)	(24,307,291)	(22,200,000)	(2,107,291)
9-Nov-09	(24,307,291)		3%	(1,998)	(24,309,289)	(22,200,000)	(2,109,289)
10-Nov-09	(24,309,289)		3%	(1,998)	(24,311,287)	(22,200,000)	(2,111,287)
11-Nov-09	(24,311,287)		3%	(1,998)	(24,313,285)	(22,200,000)	(2,113,285)
12-Nov-09	(24,313,285)		3%	(1,998)	(24,315,284)	(22,200,000)	(2,115,284)
13-Nov-09	(24,315,284)		3%	(1,999)	(24,317,282)	(22,200,000)	(2,117,282)
14-Nov-09	(24,317,282)		3%	(1,999)	(24,319,281)	(22,200,000)	(2,119,281)
15-Nov-09	(24,319,281)		3%	(1,999)	(24,321,280)	(22,200,000)	(2,121,280)
16-Nov-09	(24,321,280)		3%	(1,999)	(24,323,279)	(22,200,000)	(2,123,279)
17-Nov-09	(24,323,279)		3%	(1,999)	(24,325,278)	(22,200,000)	(2,125,278)
18-Nov-09	(24,325,278)		3%	(1,999)	(24,327,277)	(22,200,000)	(2,127,277)
19-Nov-09	(24,327,277)		3%	(2,000)	(24,329,277)	(22,200,000)	(2,129,277)
20-Nov-09	(24,329,277)		3%	(2,000)	(24,331,276)	(22,200,000)	(2,131,276)
21-Nov-09	(24,331,276)		3%	(2,000)	(24,333,276)	(22,200,000)	(2,133,276)
22-Nov-09	(24,333,276)		3%	(2,000)	(24,335,276)	(22,200,000)	(2,135,276)
23-Nov-09	(24,335,276)		3%	(2,000)	(24,337,276)	(22,200,000)	(2,137,276)
24-Nov-09	(24,337,276)		3%	(2,000)	(24,339,277)	(22,200,000)	(2,139,277)
25-Nov-09	(24,339,277)		3%	(2,000)	(24,341,277)	(22,200,000)	(2,141,277)
26-Nov-09	(24,341,277)		3%	(2,001)	(24,343,278)	(22,200,000)	(2,143,278)
27-Nov-09	(24,343,278)		3%	(2,001)	(24,345,279)	(22,200,000)	(2,145,279)
28-Nov-09	(24,345,279)		3%	(2,001)	(24,347,280)	(22,200,000)	(2,147,280)
29-Nov-09	(24,347,280)		3%	(2,001)	(24,349,281)	(22,200,000)	(2,149,281)

CRA refund/instalment interest calculator  
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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
30-Nov-09	(24,349,281)		3%	(2,001)	(24,351,282)	(22,200,000)	(2,151,282)
1-Dec-09	(24,351,282)		3%	(2,001)	(24,353,283)	(22,200,000)	(2,153,283)
2-Dec-09	(24,353,283)		3%	(2,002)	(24,355,285)	(22,200,000)	(2,155,285)
3-Dec-09	(24,355,285)		3%	(2,002)	(24,357,287)	(22,200,000)	(2,157,287)
4-Dec-09	(24,357,287)		3%	(2,002)	(24,359,289)	(22,200,000)	(2,159,289)
5-Dec-09	(24,359,289)		3%	(2,002)	(24,361,291)	(22,200,000)	(2,161,291)
6-Dec-09	(24,361,291)		3%	(2,002)	(24,363,293)	(22,200,000)	(2,163,293)
7-Dec-09	(24,363,293)		3%	(2,002)	(24,365,296)	(22,200,000)	(2,165,296)
8-Dec-09	(24,365,296)		3%	(2,003)	(24,367,298)	(22,200,000)	(2,167,298)
9-Dec-09	(24,367,298)		3%	(2,003)	(24,369,301)	(22,200,000)	(2,169,301)
10-Dec-09	(24,369,301)		3%	(2,003)	(24,371,304)	(22,200,000)	(2,171,304)
11-Dec-09	(24,371,304)		3%	(2,003)	(24,373,307)	(22,200,000)	(2,173,307)
12-Dec-09	(24,373,307)		3%	(2,003)	(24,375,311)	(22,200,000)	(2,175,311)
13-Dec-09	(24,375,311)		3%	(2,003)	(24,377,314)	(22,200,000)	(2,177,314)
14-Dec-09	(24,377,314)		3%	(2,004)	(24,379,318)	(22,200,000)	(2,179,318)
15-Dec-09	(24,379,318)		3%	(2,004)	(24,381,321)	(22,200,000)	(2,181,321)
16-Dec-09	(24,381,321)		3%	(2,004)	(24,383,325)	(22,200,000)	(2,183,325)
17-Dec-09	(24,383,325)		3%	(2,004)	(24,385,329)	(22,200,000)	(2,185,329)
18-Dec-09	(24,385,329)		3%	(2,004)	(24,387,334)	(22,200,000)	(2,187,334)
19-Dec-09	(24,387,334)		3%	(2,004)	(24,389,338)	(22,200,000)	(2,189,338)
20-Dec-09	(24,389,338)		3%	(2,005)	(24,391,343)	(22,200,000)	(2,191,343)
21-Dec-09	(24,391,343)		3%	(2,005)	(24,393,348)	(22,200,000)	(2,193,348)
22-Dec-09	(24,393,348)		3%	(2,005)	(24,395,352)	(22,200,000)	(2,195,352)
23-Dec-09	(24,395,352)		3%	(2,005)	(24,397,358)	(22,200,000)	(2,197,358)
24-Dec-09	(24,397,358)		3%	(2,005)	(24,399,363)	(22,200,000)	(2,199,363)
25-Dec-09	(24,399,363)		3%	(2,005)	(24,401,368)	(22,200,000)	(2,201,368)
26-Dec-09	(24,401,368)		3%	(2,006)	(24,403,374)	(22,200,000)	(2,203,374)
27-Dec-09	(24,403,374)		3%	(2,006)	(24,405,380)	(22,200,000)	(2,205,380)
28-Dec-09	(24,405,380)		3%	(2,006)	(24,407,386)	(22,200,000)	(2,207,386)
29-Dec-09	(24,407,386)		3%	(2,006)	(24,409,392)	(22,200,000)	(2,209,392)
30-Dec-09	(24,409,392)		3%	(2,006)	(24,411,398)	(22,200,000)	(2,211,398)
31-Dec-09	(24,411,398)		3%	(2,006)	(24,413,404)	(22,200,000)	(2,213,404)
1-Jan-10	(24,413,404)		3%	(2,007)	(24,415,411)	(22,200,000)	(2,215,411)
2-Jan-10	(24,415,411)		3%	(2,007)	(24,417,418)	(22,200,000)	(2,217,418)
3-Jan-10	(24,417,418)		3%	(2,007)	(24,419,425)	(22,200,000)	(2,219,425)

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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
4-Jan-10	(24,419,425)		3%	(2,007)	(24,421,432)	(22,200,000)	(2,221,432)
5-Jan-10	(24,421,432)		3%	(2,007)	(24,423,439)	(22,200,000)	(2,223,439)
6-Jan-10	(24,423,439)		3%	(2,007)	(24,425,446)	(22,200,000)	(2,225,446)
7-Jan-10	(24,425,446)		3%	(2,008)	(24,427,454)	(22,200,000)	(2,227,454)
8-Jan-10	(24,427,454)		3%	(2,008)	(24,429,462)	(22,200,000)	(2,229,462)
9-Jan-10	(24,429,462)		3%	(2,008)	(24,431,469)	(22,200,000)	(2,231,469)
10-Jan-10	(24,431,469)		3%	(2,008)	(24,433,478)	(22,200,000)	(2,233,478)
11-Jan-10	(24,433,478)		3%	(2,008)	(24,435,486)	(22,200,000)	(2,235,486)
12-Jan-10	(24,435,486)		3%	(2,008)	(24,437,494)	(22,200,000)	(2,237,494)
13-Jan-10	(24,437,494)		3%	(2,009)	(24,439,503)	(22,200,000)	(2,239,503)
14-Jan-10	(24,439,503)		3%	(2,009)	(24,441,511)	(22,200,000)	(2,241,511)
15-Jan-10	(24,441,511)		3%	(2,009)	(24,443,520)	(22,200,000)	(2,243,520)
16-Jan-10	(24,443,520)		3%	(2,009)	(24,445,529)	(22,200,000)	(2,245,529)
17-Jan-10	(24,445,529)		3%	(2,009)	(24,447,539)	(22,200,000)	(2,247,539)
18-Jan-10	(24,447,539)		3%	(2,009)	(24,449,548)	(22,200,000)	(2,249,548)
19-Jan-10	(24,449,548)		3%	(2,010)	(24,451,558)	(22,200,000)	(2,251,558)
20-Jan-10	(24,451,558)		3%	(2,010)	(24,453,567)	(22,200,000)	(2,253,567)
21-Jan-10	(24,453,567)		3%	(2,010)	(24,455,577)	(22,200,000)	(2,255,577)
22-Jan-10	(24,455,577)		3%	(2,010)	(24,457,587)	(22,200,000)	(2,257,587)
23-Jan-10	(24,457,587)		3%	(2,010)	(24,459,597)	(22,200,000)	(2,259,597)
24-Jan-10	(24,459,597)		3%	(2,010)	(24,461,608)	(22,200,000)	(2,261,608)
25-Jan-10	(24,461,608)		3%	(2,011)	(24,463,618)	(22,200,000)	(2,263,618)
26-Jan-10	(24,463,618)		3%	(2,011)	(24,465,629)	(22,200,000)	(2,265,629)
27-Jan-10	(24,465,629)		3%	(2,011)	(24,467,640)	(22,200,000)	(2,267,640)
28-Jan-10	(24,467,640)		3%	(2,011)	(24,469,651)	(22,200,000)	(2,269,651)
29-Jan-10	(24,469,651)		3%	(2,011)	(24,471,662)	(22,200,000)	(2,271,662)
30-Jan-10	(24,471,662)		3%	(2,011)	(24,473,674)	(22,200,000)	(2,273,674)
31-Jan-10	(24,473,674)		3%	(2,012)	(24,475,685)	(22,200,000)	(2,275,685)
1-Feb-10	(24,475,685)		3%	(2,012)	(24,477,697)	(22,200,000)	(2,277,697)
2-Feb-10	(24,477,697)		3%	(2,012)	(24,479,709)	(22,200,000)	(2,279,709)
3-Feb-10	(24,479,709)		3%	(2,012)	(24,481,721)	(22,200,000)	(2,281,721)
4-Feb-10	(24,481,721)		3%	(2,012)	(24,483,733)	(22,200,000)	(2,283,733)
5-Feb-10	(24,483,733)		3%	(2,012)	(24,485,745)	(22,200,000)	(2,285,745)
6-Feb-10	(24,485,745)		3%	(2,013)	(24,487,758)	(22,200,000)	(2,287,758)
7-Feb-10	(24,487,758)		3%	(2,013)	(24,489,770)	(22,200,000)	(2,289,770)

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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
8-Feb-10	(24,489,770)		3%	(2,013)	(24,491,783)	(22,200,000)	(2,291,783)
9-Feb-10	(24,491,783)		3%	(2,013)	(24,493,796)	(22,200,000)	(2,293,796)
10-Feb-10	(24,493,796)		3%	(2,013)	(24,495,809)	(22,200,000)	(2,295,809)
11-Feb-10	(24,495,809)		3%	(2,013)	(24,497,823)	(22,200,000)	(2,297,823)
12-Feb-10	(24,497,823)		3%	(2,014)	(24,499,836)	(22,200,000)	(2,299,836)
13-Feb-10	(24,499,836)		3%	(2,014)	(24,501,850)	(22,200,000)	(2,301,850)
14-Feb-10	(24,501,850)		3%	(2,014)	(24,503,864)	(22,200,000)	(2,303,864)
15-Feb-10	(24,503,864)		3%	(2,014)	(24,505,878)	(22,200,000)	(2,305,878)
16-Feb-10	(24,505,878)		3%	(2,014)	(24,507,892)	(22,200,000)	(2,307,892)
17-Feb-10	(24,507,892)		3%	(2,014)	(24,509,906)	(22,200,000)	(2,309,906)
18-Feb-10	(24,509,906)		3%	(2,015)	(24,511,921)	(22,200,000)	(2,311,921)
19-Feb-10	(24,511,921)		3%	(2,015)	(24,513,936)	(22,200,000)	(2,313,936)
20-Feb-10	(24,513,936)		3%	(2,015)	(24,515,950)	(22,200,000)	(2,315,950)
21-Feb-10	(24,515,950)		3%	(2,015)	(24,517,965)	(22,200,000)	(2,317,965)
22-Feb-10	(24,517,965)		3%	(2,015)	(24,519,981)	(22,200,000)	(2,319,981)
23-Feb-10	(24,519,981)		3%	(2,015)	(24,521,996)	(22,200,000)	(2,321,996)
24-Feb-10	(24,521,996)		3%	(2,016)	(24,524,012)	(22,200,000)	(2,324,012)
25-Feb-10	(24,524,012)		3%	(2,016)	(24,526,027)	(22,200,000)	(2,326,027)
26-Feb-10	(24,526,027)		3%	(2,016)	(24,528,043)	(22,200,000)	(2,328,043)
27-Feb-10	(24,528,043)		3%	(2,016)	(24,530,059)	(22,200,000)	(2,330,059)
28-Feb-10	(24,530,059)		3%	(2,016)	(24,532,075)	(22,200,000)	(2,332,075)
1-Mar-10	(24,532,075)		3%	(2,016)	(24,534,092)	(22,200,000)	(2,334,092)
2-Mar-10	(24,534,092)		3%	(2,017)	(24,536,108)	(22,200,000)	(2,336,108)
3-Mar-10	(24,536,108)		3%	(2,017)	(24,538,125)	(22,200,000)	(2,338,125)
4-Mar-10	(24,538,125)		3%	(2,017)	(24,540,142)	(22,200,000)	(2,340,142)
5-Mar-10	(24,540,142)		3%	(2,017)	(24,542,159)	(22,200,000)	(2,342,159)
6-Mar-10	(24,542,159)		3%	(2,017)	(24,544,176)	(22,200,000)	(2,344,176)
7-Mar-10	(24,544,176)		3%	(2,017)	(24,546,193)	(22,200,000)	(2,346,193)
8-Mar-10	(24,546,193)		3%	(2,017)	(24,548,211)	(22,200,000)	(2,348,211)
9-Mar-10	(24,548,211)		3%	(2,018)	(24,550,228)	(22,200,000)	(2,350,228)
10-Mar-10	(24,550,228)		3%	(2,018)	(24,552,246)	(22,200,000)	(2,352,246)
11-Mar-10	(24,552,246)		3%	(2,018)	(24,554,264)	(22,200,000)	(2,354,264)
12-Mar-10	(24,554,264)		3%	(2,018)	(24,556,282)	(22,200,000)	(2,356,282)
13-Mar-10	(24,556,282)		3%	(2,018)	(24,558,300)	(22,200,000)	(2,358,300)
14-Mar-10	(24,558,300)		3%	(2,018)	(24,560,319)	(22,200,000)	(2,360,319)

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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
15-Mar-10	(24,560,319)		3%	(2,019)	(24,562,338)	(22,200,000)	(2,362,338)
16-Mar-10	(24,562,338)		3%	(2,019)	(24,564,356)	(22,200,000)	(2,364,356)
17-Mar-10	(24,564,356)		3%	(2,019)	(24,566,375)	(22,200,000)	(2,366,375)
18-Mar-10	(24,566,375)		3%	(2,019)	(24,568,395)	(22,200,000)	(2,368,395)
19-Mar-10	(24,568,395)		3%	(2,019)	(24,570,414)	(22,200,000)	(2,370,414)
20-Mar-10	(24,570,414)		3%	(2,019)	(24,572,433)	(22,200,000)	(2,372,433)
21-Mar-10	(24,572,433)		3%	(2,020)	(24,574,453)	(22,200,000)	(2,374,453)
22-Mar-10	(24,574,453)		3%	(2,020)	(24,576,473)	(22,200,000)	(2,376,473)
23-Mar-10	(24,576,473)		3%	(2,020)	(24,578,493)	(22,200,000)	(2,378,493)
24-Mar-10	(24,578,493)		3%	(2,020)	(24,580,513)	(22,200,000)	(2,380,513)
25-Mar-10	(24,580,513)		3%	(2,020)	(24,582,533)	(22,200,000)	(2,382,533)
26-Mar-10	(24,582,533)		3%	(2,020)	(24,584,554)	(22,200,000)	(2,384,554)
27-Mar-10	(24,584,554)		3%	(2,021)	(24,586,574)	(22,200,000)	(2,386,574)
28-Mar-10	(24,586,574)		3%	(2,021)	(24,588,595)	(22,200,000)	(2,388,595)
29-Mar-10	(24,588,595)		3%	(2,021)	(24,590,616)	(22,200,000)	(2,390,616)
30-Mar-10	(24,590,616)		3%	(2,021)	(24,592,637)	(22,200,000)	(2,392,637)
31-Mar-10	(24,592,637)		3%	(2,021)	(24,594,659)	(22,200,000)	(2,394,659)
1-Apr-10	(24,594,659)		3%	(2,021)	(24,596,680)	(22,200,000)	(2,396,680)
2-Apr-10	(24,596,680)		3%	(2,022)	(24,598,702)	(22,200,000)	(2,398,702)
3-Apr-10	(24,598,702)		3%	(2,022)	(24,600,724)	(22,200,000)	(2,400,724)
4-Apr-10	(24,600,724)		3%	(2,022)	(24,602,746)	(22,200,000)	(2,402,746)
5-Apr-10	(24,602,746)		3%	(2,022)	(24,604,768)	(22,200,000)	(2,404,768)
6-Apr-10	(24,604,768)		3%	(2,022)	(24,606,790)	(22,200,000)	(2,406,790)
7-Apr-10	(24,606,790)		3%	(2,022)	(24,608,813)	(22,200,000)	(2,408,813)
8-Apr-10	(24,608,813)		3%	(2,023)	(24,610,835)	(22,200,000)	(2,410,835)
9-Apr-10	(24,610,835)		3%	(2,023)	(24,612,858)	(22,200,000)	(2,412,858)
10-Apr-10	(24,612,858)		3%	(2,023)	(24,614,881)	(22,200,000)	(2,414,881)
11-Apr-10	(24,614,881)		3%	(2,023)	(24,616,904)	(22,200,000)	(2,416,904)
12-Apr-10	(24,616,904)		3%	(2,023)	(24,618,927)	(22,200,000)	(2,418,927)
13-Apr-10	(24,618,927)		3%	(2,023)	(24,620,951)	(22,200,000)	(2,420,951)
14-Apr-10	(24,620,951)		3%	(2,024)	(24,622,975)	(22,200,000)	(2,422,975)
15-Apr-10	(24,622,975)		3%	(2,024)	(24,624,998)	(22,200,000)	(2,424,998)
16-Apr-10	(24,624,998)		3%	(2,024)	(24,627,022)	(22,200,000)	(2,427,022)
17-Apr-10	(24,627,022)		3%	(2,024)	(24,629,046)	(22,200,000)	(2,429,046)
18-Apr-10	(24,629,046)		3%	(2,024)	(24,631,071)	(22,200,000)	(2,431,071)

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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
19-Apr-10	(24,631,071)		3%	(2,024)	(24,633,095)	(22,200,000)	(2,433,095)
20-Apr-10	(24,633,095)		3%	(2,025)	(24,635,120)	(22,200,000)	(2,435,120)
21-Apr-10	(24,635,120)		3%	(2,025)	(24,637,145)	(22,200,000)	(2,437,145)
22-Apr-10	(24,637,145)		3%	(2,025)	(24,639,170)	(22,200,000)	(2,439,170)
23-Apr-10	(24,639,170)		3%	(2,025)	(24,641,195)	(22,200,000)	(2,441,195)
24-Apr-10	(24,641,195)		3%	(2,025)	(24,643,220)	(22,200,000)	(2,443,220)
25-Apr-10	(24,643,220)		3%	(2,025)	(24,645,246)	(22,200,000)	(2,445,246)
26-Apr-10	(24,645,246)		3%	(2,026)	(24,647,271)	(22,200,000)	(2,447,271)
27-Apr-10	(24,647,271)		3%	(2,026)	(24,649,297)	(22,200,000)	(2,449,297)
28-Apr-10	(24,649,297)		3%	(2,026)	(24,651,323)	(22,200,000)	(2,451,323)
29-Apr-10	(24,651,323)		3%	(2,026)	(24,653,349)	(22,200,000)	(2,453,349)
30-Apr-10	(24,653,349)	(5,400,000)	3%	(2,470)	(30,055,819)	(27,600,000)	(2,455,819)
1-May-10	(30,055,819)		3%	(2,470)	(30,058,290)	(27,600,000)	(2,458,290)
2-May-10	(30,058,290)		3%	(2,471)	(30,060,760)	(27,600,000)	(2,460,760)
3-May-10	(30,060,760)		3%	(2,471)	(30,063,231)	(27,600,000)	(2,463,231)
4-May-10	(30,063,231)		3%	(2,471)	(30,065,702)	(27,600,000)	(2,465,702)
5-May-10	(30,065,702)		3%	(2,471)	(30,068,173)	(27,600,000)	(2,468,173)
6-May-10	(30,068,173)		3%	(2,471)	(30,070,644)	(27,600,000)	(2,470,644)
7-May-10	(30,070,644)		3%	(2,472)	(30,073,116)	(27,600,000)	(2,473,116)
8-May-10	(30,073,116)		3%	(2,472)	(30,075,588)	(27,600,000)	(2,475,588)
9-May-10	(30,075,588)		3%	(2,472)	(30,078,060)	(27,600,000)	(2,478,060)
10-May-10	(30,078,060)		3%	(2,472)	(30,080,532)	(27,600,000)	(2,480,532)
11-May-10	(30,080,532)		3%	(2,472)	(30,083,004)	(27,600,000)	(2,483,004)
12-May-10	(30,083,004)		3%	(2,473)	(30,085,477)	(27,600,000)	(2,485,477)
13-May-10	(30,085,477)		3%	(2,473)	(30,087,950)	(27,600,000)	(2,487,950)
14-May-10	(30,087,950)		3%	(2,473)	(30,090,422)	(27,600,000)	(2,490,422)
15-May-10	(30,090,422)		3%	(2,473)	(30,092,896)	(27,600,000)	(2,492,896)
16-May-10	(30,092,896)		3%	(2,473)	(30,095,369)	(27,600,000)	(2,495,369)
17-May-10	(30,095,369)		3%	(2,474)	(30,097,843)	(27,600,000)	(2,497,843)
18-May-10	(30,097,843)		3%	(2,474)	(30,100,316)	(27,600,000)	(2,500,316)
19-May-10	(30,100,316)		3%	(2,474)	(30,102,790)	(27,600,000)	(2,502,790)
20-May-10	(30,102,790)		3%	(2,474)	(30,105,265)	(27,600,000)	(2,505,265)
21-May-10	(30,105,265)		3%	(2,474)	(30,107,739)	(27,600,000)	(2,507,739)
22-May-10	(30,107,739)		3%	(2,475)	(30,110,214)	(27,600,000)	(2,510,214)
23-May-10	(30,110,214)		3%	(2,475)	(30,112,688)	(27,600,000)	(2,512,688)

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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
24-May-10	(30,112,688)		3%	(2,475)	(30,115,163)	(27,600,000)	(2,515,163)
25-May-10	(30,115,163)		3%	(2,475)	(30,117,639)	(27,600,000)	(2,517,639)
26-May-10	(30,117,639)		3%	(2,475)	(30,120,114)	(27,600,000)	(2,520,114)
27-May-10	(30,120,114)		3%	(2,476)	(30,122,590)	(27,600,000)	(2,522,590)
28-May-10	(30,122,590)		3%	(2,476)	(30,125,066)	(27,600,000)	(2,525,066)
29-May-10	(30,125,066)		3%	(2,476)	(30,127,542)	(27,600,000)	(2,527,542)
30-May-10	(30,127,542)		3%	(2,476)	(30,130,018)	(27,600,000)	(2,530,018)
31-May-10	(30,130,018)		3%	(2,476)	(30,132,494)	(27,600,000)	(2,532,494)
1-Jun-10	(30,132,494)		3%	(2,477)	(30,134,971)	(27,600,000)	(2,534,971)
2-Jun-10	(30,134,971)		3%	(2,477)	(30,137,448)	(27,600,000)	(2,537,448)
3-Jun-10	(30,137,448)		3%	(2,477)	(30,139,925)	(27,600,000)	(2,539,925)
4-Jun-10	(30,139,925)		3%	(2,477)	(30,142,402)	(27,600,000)	(2,542,402)
5-Jun-10	(30,142,402)		3%	(2,477)	(30,144,880)	(27,600,000)	(2,544,880)
6-Jun-10	(30,144,880)		3%	(2,478)	(30,147,357)	(27,600,000)	(2,547,357)
7-Jun-10	(30,147,357)		3%	(2,478)	(30,149,835)	(27,600,000)	(2,549,835)
8-Jun-10	(30,149,835)		3%	(2,478)	(30,152,313)	(27,600,000)	(2,552,313)
9-Jun-10	(30,152,313)		3%	(2,478)	(30,154,791)	(27,600,000)	(2,554,791)
10-Jun-10	(30,154,791)		3%	(2,478)	(30,157,270)	(27,600,000)	(2,557,270)
11-Jun-10	(30,157,270)		3%	(2,479)	(30,159,749)	(27,600,000)	(2,559,749)
12-Jun-10	(30,159,749)		3%	(2,479)	(30,162,227)	(27,600,000)	(2,562,227)
13-Jun-10	(30,162,227)		3%	(2,479)	(30,164,707)	(27,600,000)	(2,564,707)
14-Jun-10	(30,164,707)		3%	(2,479)	(30,167,186)	(27,600,000)	(2,567,186)
15-Jun-10	(30,167,186)		3%	(2,479)	(30,169,665)	(27,600,000)	(2,569,665)
16-Jun-10	(30,169,665)		3%	(2,480)	(30,172,145)	(27,600,000)	(2,572,145)
17-Jun-10	(30,172,145)		3%	(2,480)	(30,174,625)	(27,600,000)	(2,574,625)
18-Jun-10	(30,174,625)		3%	(2,480)	(30,177,105)	(27,600,000)	(2,577,105)
19-Jun-10	(30,177,105)		3%	(2,480)	(30,179,585)	(27,600,000)	(2,579,585)
20-Jun-10	(30,179,585)		3%	(2,481)	(30,182,066)	(27,600,000)	(2,582,066)
21-Jun-10	(30,182,066)		3%	(2,481)	(30,184,547)	(27,600,000)	(2,584,547)
22-Jun-10	(30,184,547)		3%	(2,481)	(30,187,028)	(27,600,000)	(2,587,028)
23-Jun-10	(30,187,028)		3%	(2,481)	(30,189,509)	(27,600,000)	(2,589,509)
24-Jun-10	(30,189,509)		3%	(2,481)	(30,191,990)	(27,600,000)	(2,591,990)
25-Jun-10	(30,191,990)		3%	(2,482)	(30,194,471)	(27,600,000)	(2,594,471)
26-Jun-10	(30,194,471)		3%	(2,482)	(30,196,953)	(27,600,000)	(2,596,953)
27-Jun-10	(30,196,953)		3%	(2,482)	(30,199,435)	(27,600,000)	(2,599,435)

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28-Jun-10	(30,199,435)		3%	(2,482)	(30,201,917)	(27,600,000)	(2,601,917)
29-Jun-10	(30,201,917)		3%	(2,482)	(30,204,400)	(27,600,000)	(2,604,400)
30-Jun-10	(30,204,400)		3%	(2,483)	(30,206,882)	(27,600,000)	(2,606,882)
1-Jul-10	(30,206,882)		1%	(828)	(30,207,710)	(27,600,000)	(2,607,710)
2-Jul-10	(30,207,710)		1%	(828)	(30,208,537)	(27,600,000)	(2,608,537)
3-Jul-10	(30,208,537)		1%	(828)	(30,209,365)	(27,600,000)	(2,609,365)
4-Jul-10	(30,209,365)		1%	(828)	(30,210,193)	(27,600,000)	(2,610,193)
5-Jul-10	(30,210,193)		1%	(828)	(30,211,020)	(27,600,000)	(2,611,020)
6-Jul-10	(30,211,020)		1%	(828)	(30,211,848)	(27,600,000)	(2,611,848)
7-Jul-10	(30,211,848)		1%	(828)	(30,212,676)	(27,600,000)	(2,612,676)
8-Jul-10	(30,212,676)		1%	(828)	(30,213,504)	(27,600,000)	(2,613,504)
9-Jul-10	(30,213,504)		1%	(828)	(30,214,331)	(27,600,000)	(2,614,331)
10-Jul-10	(30,214,331)		1%	(828)	(30,215,159)	(27,600,000)	(2,615,159)
11-Jul-10	(30,215,159)		1%	(828)	(30,215,987)	(27,600,000)	(2,615,987)
12-Jul-10	(30,215,987)		1%	(828)	(30,216,815)	(27,600,000)	(2,616,815)
13-Jul-10	(30,216,815)		1%	(828)	(30,217,643)	(27,600,000)	(2,617,643)
14-Jul-10	(30,217,643)		1%	(828)	(30,218,470)	(27,600,000)	(2,618,470)
15-Jul-10	(30,218,470)		1%	(828)	(30,219,298)	(27,600,000)	(2,619,298)
16-Jul-10	(30,219,298)		1%	(828)	(30,220,126)	(27,600,000)	(2,620,126)
17-Jul-10	(30,220,126)		1%	(828)	(30,220,954)	(27,600,000)	(2,620,954)
18-Jul-10	(30,220,954)		1%	(828)	(30,221,782)	(27,600,000)	(2,621,782)
19-Jul-10	(30,221,782)		1%	(828)	(30,222,610)	(27,600,000)	(2,622,610)
20-Jul-10	(30,222,610)		1%	(828)	(30,223,438)	(27,600,000)	(2,623,438)
21-Jul-10	(30,223,438)		1%	(828)	(30,224,266)	(27,600,000)	(2,624,266)
22-Jul-10	(30,224,266)		1%	(828)	(30,225,094)	(27,600,000)	(2,625,094)
23-Jul-10	(30,225,094)		1%	(828)	(30,225,922)	(27,600,000)	(2,625,922)
24-Jul-10	(30,225,922)		1%	(828)	(30,226,751)	(27,600,000)	(2,626,751)
25-Jul-10	(30,226,751)		1%	(828)	(30,227,579)	(27,600,000)	(2,627,579)
26-Jul-10	(30,227,579)		1%	(828)	(30,228,407)	(27,600,000)	(2,628,407)
27-Jul-10	(30,228,407)		1%	(828)	(30,229,235)	(27,600,000)	(2,629,235)
28-Jul-10	(30,229,235)		1%	(828)	(30,230,063)	(27,600,000)	(2,630,063)
29-Jul-10	(30,230,063)		1%	(828)	(30,230,891)	(27,600,000)	(2,630,891)
30-Jul-10	(30,230,891)		1%	(828)	(30,231,720)	(27,600,000)	(2,631,720)
31-Jul-10	(30,231,720)		1%	(828)	(30,232,548)	(27,600,000)	(2,632,548)
1-Aug-10	(30,232,548)		1%	(828)	(30,233,376)	(27,600,000)	(2,633,376)



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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
2-Aug-10	(30,233,376)		1%	(828)	(30,234,205)	(27,600,000)	(2,634,205)
3-Aug-10	(30,234,205)		1%	(828)	(30,235,033)	(27,600,000)	(2,635,033)
4-Aug-10	(30,235,033)		1%	(828)	(30,235,861)	(27,600,000)	(2,635,861)
5-Aug-10	(30,235,861)		1%	(828)	(30,236,690)	(27,600,000)	(2,636,690)
6-Aug-10	(30,236,690)		1%	(828)	(30,237,518)	(27,600,000)	(2,637,518)
7-Aug-10	(30,237,518)		1%	(828)	(30,238,346)	(27,600,000)	(2,638,346)
8-Aug-10	(30,238,346)		1%	(828)	(30,239,175)	(27,600,000)	(2,639,175)
9-Aug-10	(30,239,175)		1%	(828)	(30,240,003)	(27,600,000)	(2,640,003)
10-Aug-10	(30,240,003)		1%	(828)	(30,240,832)	(27,600,000)	(2,640,832)
11-Aug-10	(30,240,832)		1%	(829)	(30,241,660)	(27,600,000)	(2,641,660)
12-Aug-10	(30,241,660)		1%	(829)	(30,242,489)	(27,600,000)	(2,642,489)
13-Aug-10	(30,242,489)		1%	(829)	(30,243,317)	(27,600,000)	(2,643,317)
14-Aug-10	(30,243,317)		1%	(829)	(30,244,146)	(27,600,000)	(2,644,146)
15-Aug-10	(30,244,146)		1%	(829)	(30,244,975)	(27,600,000)	(2,644,975)
16-Aug-10	(30,244,975)		1%	(829)	(30,245,803)	(27,600,000)	(2,645,803)
17-Aug-10	(30,245,803)		1%	(829)	(30,246,632)	(27,600,000)	(2,646,632)
18-Aug-10	(30,246,632)		1%	(829)	(30,247,461)	(27,600,000)	(2,647,461)
19-Aug-10	(30,247,461)		1%	(829)	(30,248,289)	(27,600,000)	(2,648,289)
20-Aug-10	(30,248,289)		1%	(829)	(30,249,118)	(27,600,000)	(2,649,118)
21-Aug-10	(30,249,118)		1%	(829)	(30,249,947)	(27,600,000)	(2,649,947)
22-Aug-10	(30,249,947)		1%	(829)	(30,250,776)	(27,600,000)	(2,650,776)
23-Aug-10	(30,250,776)		1%	(829)	(30,251,604)	(27,600,000)	(2,651,604)
24-Aug-10	(30,251,604)		1%	(829)	(30,252,433)	(27,600,000)	(2,652,433)
25-Aug-10	(30,252,433)		1%	(829)	(30,253,262)	(27,600,000)	(2,653,262)
26-Aug-10	(30,253,262)		1%	(829)	(30,254,091)	(27,600,000)	(2,654,091)
27-Aug-10	(30,254,091)		1%	(829)	(30,254,920)	(27,600,000)	(2,654,920)
28-Aug-10	(30,254,920)		1%	(829)	(30,255,749)	(27,600,000)	(2,655,749)
29-Aug-10	(30,255,749)		1%	(829)	(30,256,578)	(27,600,000)	(2,656,578)
30-Aug-10	(30,256,578)		1%	(829)	(30,257,406)	(27,600,000)	(2,657,406)
31-Aug-10	(30,257,406)		1%	(829)	(30,258,235)	(27,600,000)	(2,658,235)
1-Sep-10	(30,258,235)		1%	(829)	(30,259,064)	(27,600,000)	(2,659,064)
2-Sep-10	(30,259,064)		1%	(829)	(30,259,893)	(27,600,000)	(2,659,893)
3-Sep-10	(30,259,893)		1%	(829)	(30,260,722)	(27,600,000)	(2,660,722)
4-Sep-10	(30,260,722)		1%	(829)	(30,261,552)	(27,600,000)	(2,661,552)
5-Sep-10	(30,261,552)		1%	(829)	(30,262,381)	(27,600,000)	(2,662,381)

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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
6-Sep-10	(30,262,381)		1%	(829)	(30,263,210)	(27,600,000)	(2,663,210)
7-Sep-10	(30,263,210)		1%	(829)	(30,264,039)	(27,600,000)	(2,664,039)
8-Sep-10	(30,264,039)		1%	(829)	(30,264,868)	(27,600,000)	(2,664,868)
9-Sep-10	(30,264,868)		1%	(829)	(30,265,697)	(27,600,000)	(2,665,697)
10-Sep-10	(30,265,697)		1%	(829)	(30,266,526)	(27,600,000)	(2,666,526)
11-Sep-10	(30,266,526)		1%	(829)	(30,267,356)	(27,600,000)	(2,667,356)
12-Sep-10	(30,267,356)		1%	(829)	(30,268,185)	(27,600,000)	(2,668,185)
13-Sep-10	(30,268,185)		1%	(829)	(30,269,014)	(27,600,000)	(2,669,014)
14-Sep-10	(30,269,014)		1%	(829)	(30,269,843)	(27,600,000)	(2,669,843)
15-Sep-10	(30,269,843)		1%	(829)	(30,270,673)	(27,600,000)	(2,670,673)
16-Sep-10	(30,270,673)		1%	(829)	(30,271,502)	(27,600,000)	(2,671,502)
17-Sep-10	(30,271,502)		1%	(829)	(30,272,331)	(27,600,000)	(2,672,331)
18-Sep-10	(30,272,331)		1%	(829)	(30,273,161)	(27,600,000)	(2,673,161)
19-Sep-10	(30,273,161)		1%	(829)	(30,273,990)	(27,600,000)	(2,673,990)
20-Sep-10	(30,273,990)		1%	(829)	(30,274,820)	(27,600,000)	(2,674,820)
21-Sep-10	(30,274,820)		1%	(829)	(30,275,649)	(27,600,000)	(2,675,649)
22-Sep-10	(30,275,649)		1%	(829)	(30,276,479)	(27,600,000)	(2,676,479)
23-Sep-10	(30,276,479)		1%	(829)	(30,277,308)	(27,600,000)	(2,677,308)
24-Sep-10	(30,277,308)		1%	(830)	(30,278,138)	(27,600,000)	(2,678,138)
25-Sep-10	(30,278,138)		1%	(830)	(30,278,967)	(27,600,000)	(2,678,967)
26-Sep-10	(30,278,967)		1%	(830)	(30,279,797)	(27,600,000)	(2,679,797)
27-Sep-10	(30,279,797)		1%	(830)	(30,280,626)	(27,600,000)	(2,680,626)
28-Sep-10	(30,280,626)		1%	(830)	(30,281,456)	(27,600,000)	(2,681,456)
29-Sep-10	(30,281,456)		1%	(830)	(30,282,285)	(27,600,000)	(2,682,285)
30-Sep-10	(30,282,285)		1%	(830)	(30,283,115)	(27,600,000)	(2,683,115)
1-Oct-10	(30,283,115)		1%	(830)	(30,283,945)	(27,600,000)	(2,683,945)
2-Oct-10	(30,283,945)		1%	(830)	(30,284,774)	(27,600,000)	(2,684,774)
3-Oct-10	(30,284,774)		1%	(830)	(30,285,604)	(27,600,000)	(2,685,604)
4-Oct-10	(30,285,604)		1%	(830)	(30,286,434)	(27,600,000)	(2,686,434)
5-Oct-10	(30,286,434)		1%	(830)	(30,287,264)	(27,600,000)	(2,687,264)
6-Oct-10	(30,287,264)		1%	(830)	(30,288,093)	(27,600,000)	(2,688,093)
7-Oct-10	(30,288,093)		1%	(830)	(30,288,923)	(27,600,000)	(2,688,923)
8-Oct-10	(30,288,923)		1%	(830)	(30,289,753)	(27,600,000)	(2,689,753)
9-Oct-10	(30,289,753)		1%	(830)	(30,290,583)	(27,600,000)	(2,690,583)
10-Oct-10	(30,290,583)		1%	(830)	(30,291,413)	(27,600,000)	(2,691,413)

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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
11-Oct-10	(30,291,413)		1%	(830)	(30,292,243)	(27,600,000)	(2,692,243)
12-Oct-10	(30,292,243)		1%	(830)	(30,293,073)	(27,600,000)	(2,693,073)
13-Oct-10	(30,293,073)		1%	(830)	(30,293,903)	(27,600,000)	(2,693,903)
14-Oct-10	(30,293,903)		1%	(830)	(30,294,733)	(27,600,000)	(2,694,733)
15-Oct-10	(30,294,733)		1%	(830)	(30,295,563)	(27,600,000)	(2,695,563)
16-Oct-10	(30,295,563)		1%	(830)	(30,296,393)	(27,600,000)	(2,696,393)
17-Oct-10	(30,296,393)		1%	(830)	(30,297,223)	(27,600,000)	(2,697,223)
18-Oct-10	(30,297,223)		1%	(830)	(30,298,053)	(27,600,000)	(2,698,053)
19-Oct-10	(30,298,053)		1%	(830)	(30,298,883)	(27,600,000)	(2,698,883)
20-Oct-10	(30,298,883)		1%	(830)	(30,299,713)	(27,600,000)	(2,699,713)
21-Oct-10	(30,299,713)		1%	(830)	(30,300,543)	(27,600,000)	(2,700,543)
22-Oct-10	(30,300,543)		1%	(830)	(30,301,373)	(27,600,000)	(2,701,373)
23-Oct-10	(30,301,373)		1%	(830)	(30,302,203)	(27,600,000)	(2,702,203)
24-Oct-10	(30,302,203)		1%	(830)	(30,303,034)	(27,600,000)	(2,703,034)
25-Oct-10	(30,303,034)		1%	(830)	(30,303,864)	(27,600,000)	(2,703,864)
26-Oct-10	(30,303,864)		1%	(830)	(30,304,694)	(27,600,000)	(2,704,694)
27-Oct-10	(30,304,694)		1%	(830)	(30,305,524)	(27,600,000)	(2,705,524)
28-Oct-10	(30,305,524)		1%	(830)	(30,306,355)	(27,600,000)	(2,706,355)
29-Oct-10	(30,306,355)		1%	(830)	(30,307,185)	(27,600,000)	(2,707,185)
30-Oct-10	(30,307,185)		1%	(830)	(30,308,015)	(27,600,000)	(2,708,015)
31-Oct-10	(30,308,015)		1%	(830)	(30,308,846)	(27,600,000)	(2,708,846)
1-Nov-10	(30,308,846)		1%	(830)	(30,309,676)	(27,600,000)	(2,709,676)
2-Nov-10	(30,309,676)		1%	(830)	(30,310,506)	(27,600,000)	(2,710,506)
3-Nov-10	(30,310,506)		1%	(830)	(30,311,337)	(27,600,000)	(2,711,337)
4-Nov-10	(30,311,337)		1%	(830)	(30,312,167)	(27,600,000)	(2,712,167)
5-Nov-10	(30,312,167)		1%	(830)	(30,312,998)	(27,600,000)	(2,712,998)
6-Nov-10	(30,312,998)		1%	(830)	(30,313,828)	(27,600,000)	(2,713,828)
7-Nov-10	(30,313,828)		1%	(831)	(30,314,659)	(27,600,000)	(2,714,659)
8-Nov-10	(30,314,659)		1%	(831)	(30,315,489)	(27,600,000)	(2,715,489)
9-Nov-10	(30,315,489)		1%	(831)	(30,316,320)	(27,600,000)	(2,716,320)
10-Nov-10	(30,316,320)		1%	(831)	(30,317,150)	(27,600,000)	(2,717,150)
11-Nov-10	(30,317,150)		1%	(831)	(30,317,981)	(27,600,000)	(2,717,981)
12-Nov-10	(30,317,981)		1%	(831)	(30,318,812)	(27,600,000)	(2,718,812)
13-Nov-10	(30,318,812)		1%	(831)	(30,319,642)	(27,600,000)	(2,719,642)
14-Nov-10	(30,319,642)		1%	(831)	(30,320,473)	(27,600,000)	(2,720,473)

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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
15-Nov-10	(30,320,473)		1%	(831)	(30,321,304)	(27,600,000)	(2,721,304)
16-Nov-10	(30,321,304)		1%	(831)	(30,322,134)	(27,600,000)	(2,722,134)
17-Nov-10	(30,322,134)		1%	(831)	(30,322,965)	(27,600,000)	(2,722,965)
18-Nov-10	(30,322,965)		1%	(831)	(30,323,796)	(27,600,000)	(2,723,796)
19-Nov-10	(30,323,796)		1%	(831)	(30,324,627)	(27,600,000)	(2,724,627)
20-Nov-10	(30,324,627)		1%	(831)	(30,325,457)	(27,600,000)	(2,725,457)
21-Nov-10	(30,325,457)		1%	(831)	(30,326,288)	(27,600,000)	(2,726,288)
22-Nov-10	(30,326,288)		1%	(831)	(30,327,119)	(27,600,000)	(2,727,119)
23-Nov-10	(30,327,119)		1%	(831)	(30,327,950)	(27,600,000)	(2,727,950)
24-Nov-10	(30,327,950)		1%	(831)	(30,328,781)	(27,600,000)	(2,728,781)
25-Nov-10	(30,328,781)		1%	(831)	(30,329,612)	(27,600,000)	(2,729,612)
26-Nov-10	(30,329,612)		1%	(831)	(30,330,443)	(27,600,000)	(2,730,443)
27-Nov-10	(30,330,443)		1%	(831)	(30,331,274)	(27,600,000)	(2,731,274)
28-Nov-10	(30,331,274)		1%	(831)	(30,332,105)	(27,600,000)	(2,732,105)
29-Nov-10	(30,332,105)		1%	(831)	(30,332,936)	(27,600,000)	(2,732,936)
30-Nov-10	(30,332,936)		1%	(831)	(30,333,767)	(27,600,000)	(2,733,767)
1-Dec-10	(30,333,767)		1%	(831)	(30,334,598)	(27,600,000)	(2,734,598)
2-Dec-10	(30,334,598)		1%	(831)	(30,335,429)	(27,600,000)	(2,735,429)
3-Dec-10	(30,335,429)		1%	(831)	(30,336,260)	(27,600,000)	(2,736,260)
4-Dec-10	(30,336,260)		1%	(831)	(30,337,091)	(27,600,000)	(2,737,091)
5-Dec-10	(30,337,091)		1%	(831)	(30,337,922)	(27,600,000)	(2,737,922)
6-Dec-10	(30,337,922)		1%	(831)	(30,338,754)	(27,600,000)	(2,738,754)
7-Dec-10	(30,338,754)		1%	(831)	(30,339,585)	(27,600,000)	(2,739,585)
8-Dec-10	(30,339,585)		1%	(831)	(30,340,416)	(27,600,000)	(2,740,416)
9-Dec-10	(30,340,416)		1%	(831)	(30,341,247)	(27,600,000)	(2,741,247)
10-Dec-10	(30,341,247)		1%	(831)	(30,342,079)	(27,600,000)	(2,742,079)
11-Dec-10	(30,342,079)		1%	(831)	(30,342,910)	(27,600,000)	(2,742,910)
12-Dec-10	(30,342,910)		1%	(831)	(30,343,741)	(27,600,000)	(2,743,741)
13-Dec-10	(30,343,741)		1%	(831)	(30,344,572)	(27,600,000)	(2,744,572)
14-Dec-10	(30,344,572)		1%	(831)	(30,345,404)	(27,600,000)	(2,745,404)
15-Dec-10	(30,345,404)		1%	(831)	(30,346,235)	(27,600,000)	(2,746,235)
16-Dec-10	(30,346,235)		1%	(831)	(30,347,067)	(27,600,000)	(2,747,067)
17-Dec-10	(30,347,067)		1%	(831)	(30,347,898)	(27,600,000)	(2,747,898)
18-Dec-10	(30,347,898)		1%	(831)	(30,348,729)	(27,600,000)	(2,748,729)
19-Dec-10	(30,348,729)		1%	(831)	(30,349,561)	(27,600,000)	(2,749,561)

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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
20-Dec-10	(30,349,561)		1%	(831)	(30,350,392)	(27,600,000)	(2,750,392)
21-Dec-10	(30,350,392)		1%	(832)	(30,351,224)	(27,600,000)	(2,751,224)
22-Dec-10	(30,351,224)		1%	(832)	(30,352,055)	(27,600,000)	(2,752,055)
23-Dec-10	(30,352,055)		1%	(832)	(30,352,887)	(27,600,000)	(2,752,887)
24-Dec-10	(30,352,887)		1%	(832)	(30,353,719)	(27,600,000)	(2,753,719)
25-Dec-10	(30,353,719)		1%	(832)	(30,354,550)	(27,600,000)	(2,754,550)
26-Dec-10	(30,354,550)		1%	(832)	(30,355,382)	(27,600,000)	(2,755,382)
27-Dec-10	(30,355,382)		1%	(832)	(30,356,214)	(27,600,000)	(2,756,214)
28-Dec-10	(30,356,214)		1%	(832)	(30,357,045)	(27,600,000)	(2,757,045)
29-Dec-10	(30,357,045)		1%	(832)	(30,357,877)	(27,600,000)	(2,757,877)
30-Dec-10	(30,357,877)		1%	(832)	(30,358,709)	(27,600,000)	(2,758,709)
31-Dec-10	(30,358,709)		1%	(832)	(30,359,540)	(27,600,000)	(2,759,540)
1-Jan-11	(30,359,540)		1%	(832)	(30,360,372)	(27,600,000)	(2,760,372)
2-Jan-11	(30,360,372)		1%	(832)	(30,361,204)	(27,600,000)	(2,761,204)
3-Jan-11	(30,361,204)		1%	(832)	(30,362,036)	(27,600,000)	(2,762,036)
4-Jan-11	(30,362,036)		1%	(832)	(30,362,868)	(27,600,000)	(2,762,868)
5-Jan-11	(30,362,868)		1%	(832)	(30,363,699)	(27,600,000)	(2,763,699)
6-Jan-11	(30,363,699)		1%	(832)	(30,364,531)	(27,600,000)	(2,764,531)
7-Jan-11	(30,364,531)		1%	(832)	(30,365,363)	(27,600,000)	(2,765,363)
8-Jan-11	(30,365,363)		1%	(832)	(30,366,195)	(27,600,000)	(2,766,195)
9-Jan-11	(30,366,195)		1%	(832)	(30,367,027)	(27,600,000)	(2,767,027)
10-Jan-11	(30,367,027)		1%	(832)	(30,367,859)	(27,600,000)	(2,767,859)
11-Jan-11	(30,367,859)		1%	(832)	(30,368,691)	(27,600,000)	(2,768,691)
12-Jan-11	(30,368,691)		1%	(832)	(30,369,523)	(27,600,000)	(2,769,523)
13-Jan-11	(30,369,523)		1%	(832)	(30,370,355)	(27,600,000)	(2,770,355)
14-Jan-11	(30,370,355)		1%	(832)	(30,371,187)	(27,600,000)	(2,771,187)
15-Jan-11	(30,371,187)		1%	(832)	(30,372,019)	(27,600,000)	(2,772,019)
16-Jan-11	(30,372,019)		1%	(832)	(30,372,851)	(27,600,000)	(2,772,851)
17-Jan-11	(30,372,851)		1%	(832)	(30,373,684)	(27,600,000)	(2,773,684)
18-Jan-11	(30,373,684)		1%	(832)	(30,374,516)	(27,600,000)	(2,774,516)
19-Jan-11	(30,374,516)		1%	(832)	(30,375,348)	(27,600,000)	(2,775,348)
20-Jan-11	(30,375,348)		1%	(832)	(30,376,180)	(27,600,000)	(2,776,180)
21-Jan-11	(30,376,180)		1%	(832)	(30,377,012)	(27,600,000)	(2,777,012)
22-Jan-11	(30,377,012)		1%	(832)	(30,377,845)	(27,600,000)	(2,777,845)
23-Jan-11	(30,377,845)		1%	(832)	(30,378,677)	(27,600,000)	(2,778,677)

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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
24-Jan-11	(30,378,677)		1%	(832)	(30,379,509)	(27,600,000)	(2,779,509)
25-Jan-11	(30,379,509)		1%	(832)	(30,380,341)	(27,600,000)	(2,780,341)
26-Jan-11	(30,380,341)		1%	(832)	(30,381,174)	(27,600,000)	(2,781,174)
27-Jan-11	(30,381,174)		1%	(832)	(30,382,006)	(27,600,000)	(2,782,006)
28-Jan-11	(30,382,006)		1%	(832)	(30,382,839)	(27,600,000)	(2,782,839)
29-Jan-11	(30,382,839)		1%	(832)	(30,383,671)	(27,600,000)	(2,783,671)
30-Jan-11	(30,383,671)		1%	(832)	(30,384,503)	(27,600,000)	(2,784,503)
31-Jan-11	(30,384,503)		1%	(832)	(30,385,336)	(27,600,000)	(2,785,336)
1-Feb-11	(30,385,336)		1%	(832)	(30,386,168)	(27,600,000)	(2,786,168)
2-Feb-11	(30,386,168)		1%	(832)	(30,387,001)	(27,600,000)	(2,787,001)
3-Feb-11	(30,387,001)		1%	(833)	(30,387,833)	(27,600,000)	(2,787,833)
4-Feb-11	(30,387,833)		1%	(833)	(30,388,666)	(27,600,000)	(2,788,666)
5-Feb-11	(30,388,666)		1%	(833)	(30,389,498)	(27,600,000)	(2,789,498)
6-Feb-11	(30,389,498)		1%	(833)	(30,390,331)	(27,600,000)	(2,790,331)
7-Feb-11	(30,390,331)		1%	(833)	(30,391,164)	(27,600,000)	(2,791,164)
8-Feb-11	(30,391,164)		1%	(833)	(30,391,996)	(27,600,000)	(2,791,996)
9-Feb-11	(30,391,996)		1%	(833)	(30,392,829)	(27,600,000)	(2,792,829)
10-Feb-11	(30,392,829)		1%	(833)	(30,393,662)	(27,600,000)	(2,793,662)
11-Feb-11	(30,393,662)		1%	(833)	(30,394,494)	(27,600,000)	(2,794,494)
12-Feb-11	(30,394,494)		1%	(833)	(30,395,327)	(27,600,000)	(2,795,327)
13-Feb-11	(30,395,327)		1%	(833)	(30,396,160)	(27,600,000)	(2,796,160)
14-Feb-11	(30,396,160)		1%	(833)	(30,396,993)	(27,600,000)	(2,796,993)
15-Feb-11	(30,396,993)		1%	(833)	(30,397,825)	(27,600,000)	(2,797,825)
16-Feb-11	(30,397,825)		1%	(833)	(30,398,658)	(27,600,000)	(2,798,658)
17-Feb-11	(30,398,658)		1%	(833)	(30,399,491)	(27,600,000)	(2,799,491)
18-Feb-11	(30,399,491)		1%	(833)	(30,400,324)	(27,600,000)	(2,800,324)
19-Feb-11	(30,400,324)		1%	(833)	(30,401,157)	(27,600,000)	(2,801,157)
20-Feb-11	(30,401,157)		1%	(833)	(30,401,990)	(27,600,000)	(2,801,990)
21-Feb-11	(30,401,990)		1%	(833)	(30,402,823)	(27,600,000)	(2,802,823)
22-Feb-11	(30,402,823)		1%	(833)	(30,403,656)	(27,600,000)	(2,803,656)
23-Feb-11	(30,403,656)		1%	(833)	(30,404,488)	(27,600,000)	(2,804,488)
24-Feb-11	(30,404,488)		1%	(833)	(30,405,321)	(27,600,000)	(2,805,321)
25-Feb-11	(30,405,321)		1%	(833)	(30,406,155)	(27,600,000)	(2,806,155)
26-Feb-11	(30,406,155)		1%	(833)	(30,406,988)	(27,600,000)	(2,806,988)
27-Feb-11	(30,406,988)		1%	(833)	(30,407,821)	(27,600,000)	(2,807,821)

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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
28-Feb-11	(30,407,821)		1%	(833)	(30,408,654)	(27,600,000)	(2,808,654)
1-Mar-11	(30,408,654)		1%	(833)	(30,409,487)	(27,600,000)	(2,809,487)
2-Mar-11	(30,409,487)		1%	(833)	(30,410,320)	(27,600,000)	(2,810,320)
3-Mar-11	(30,410,320)		1%	(833)	(30,411,153)	(27,600,000)	(2,811,153)
4-Mar-11	(30,411,153)		1%	(833)	(30,411,986)	(27,600,000)	(2,811,986)
5-Mar-11	(30,411,986)		1%	(833)	(30,412,820)	(27,600,000)	(2,812,820)
6-Mar-11	(30,412,820)		1%	(833)	(30,413,653)	(27,600,000)	(2,813,653)
7-Mar-11	(30,413,653)		1%	(833)	(30,414,486)	(27,600,000)	(2,814,486)
8-Mar-11	(30,414,486)		1%	(833)	(30,415,319)	(27,600,000)	(2,815,319)
9-Mar-11	(30,415,319)		1%	(833)	(30,416,153)	(27,600,000)	(2,816,153)
10-Mar-11	(30,416,153)		1%	(833)	(30,416,986)	(27,600,000)	(2,816,986)
11-Mar-11	(30,416,986)		1%	(833)	(30,417,819)	(27,600,000)	(2,817,819)
12-Mar-11	(30,417,819)		1%	(833)	(30,418,653)	(27,600,000)	(2,818,653)
13-Mar-11	(30,418,653)		1%	(833)	(30,419,486)	(27,600,000)	(2,819,486)
14-Mar-11	(30,419,486)		1%	(833)	(30,420,319)	(27,600,000)	(2,820,319)
15-Mar-11	(30,420,319)		1%	(833)	(30,421,153)	(27,600,000)	(2,821,153)
16-Mar-11	(30,421,153)		1%	(833)	(30,421,986)	(27,600,000)	(2,821,986)
17-Mar-11	(30,421,986)		1%	(833)	(30,422,820)	(27,600,000)	(2,822,820)
18-Mar-11	(30,422,820)		1%	(834)	(30,423,653)	(27,600,000)	(2,823,653)
19-Mar-11	(30,423,653)		1%	(834)	(30,424,487)	(27,600,000)	(2,824,487)
20-Mar-11	(30,424,487)		1%	(834)	(30,425,320)	(27,600,000)	(2,825,320)
21-Mar-11	(30,425,320)		1%	(834)	(30,426,154)	(27,600,000)	(2,826,154)
22-Mar-11	(30,426,154)		1%	(834)	(30,426,987)	(27,600,000)	(2,826,987)
23-Mar-11	(30,426,987)		1%	(834)	(30,427,821)	(27,600,000)	(2,827,821)
24-Mar-11	(30,427,821)		1%	(834)	(30,428,655)	(27,600,000)	(2,828,655)
25-Mar-11	(30,428,655)		1%	(834)	(30,429,488)	(27,600,000)	(2,829,488)
26-Mar-11	(30,429,488)		1%	(834)	(30,430,322)	(27,600,000)	(2,830,322)
27-Mar-11	(30,430,322)		1%	(834)	(30,431,156)	(27,600,000)	(2,831,156)
28-Mar-11	(30,431,156)		1%	(834)	(30,431,990)	(27,600,000)	(2,831,990)
29-Mar-11	(30,431,990)		1%	(834)	(30,432,823)	(27,600,000)	(2,832,823)
30-Mar-11	(30,432,823)		1%	(834)	(30,433,657)	(27,600,000)	(2,833,657)
31-Mar-11	(30,433,657)		1%	(834)	(30,434,491)	(27,600,000)	(2,834,491)
1-Apr-11	(30,434,491)		1%	(834)	(30,435,325)	(27,600,000)	(2,835,325)
2-Apr-11	(30,435,325)		1%	(834)	(30,436,159)	(27,600,000)	(2,836,159)
3-Apr-11	(30,436,159)		1%	(834)	(30,436,992)	(27,600,000)	(2,836,992)

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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
4-Apr-11	(30,436,992)		1%	(834)	(30,437,826)	(27,600,000)	(2,837,826)
5-Apr-11	(30,437,826)		1%	(834)	(30,438,660)	(27,600,000)	(2,838,660)
6-Apr-11	(30,438,660)		1%	(834)	(30,439,494)	(27,600,000)	(2,839,494)
7-Apr-11	(30,439,494)		1%	(834)	(30,440,328)	(27,600,000)	(2,840,328)
8-Apr-11	(30,440,328)		1%	(834)	(30,441,162)	(27,600,000)	(2,841,162)
9-Apr-11	(30,441,162)		1%	(834)	(30,441,996)	(27,600,000)	(2,841,996)
10-Apr-11	(30,441,996)		1%	(834)	(30,442,830)	(27,600,000)	(2,842,830)
11-Apr-11	(30,442,830)		1%	(834)	(30,443,664)	(27,600,000)	(2,843,664)
12-Apr-11	(30,443,664)		1%	(834)	(30,444,498)	(27,600,000)	(2,844,498)
13-Apr-11	(30,444,498)		1%	(834)	(30,445,332)	(27,600,000)	(2,845,332)
14-Apr-11	(30,445,332)		1%	(834)	(30,446,166)	(27,600,000)	(2,846,166)
15-Apr-11	(30,446,166)		1%	(834)	(30,447,001)	(27,600,000)	(2,847,001)
16-Apr-11	(30,447,001)		1%	(834)	(30,447,835)	(27,600,000)	(2,847,835)
17-Apr-11	(30,447,835)		1%	(834)	(30,448,669)	(27,600,000)	(2,848,669)
18-Apr-11	(30,448,669)		1%	(834)	(30,449,503)	(27,600,000)	(2,849,503)
19-Apr-11	(30,449,503)		1%	(834)	(30,450,337)	(27,600,000)	(2,850,337)
20-Apr-11	(30,450,337)		1%	(834)	(30,451,172)	(27,600,000)	(2,851,172)
21-Apr-11	(30,451,172)		1%	(834)	(30,452,006)	(27,600,000)	(2,852,006)
22-Apr-11	(30,452,006)		1%	(834)	(30,452,840)	(27,600,000)	(2,852,840)
23-Apr-11	(30,452,840)		1%	(834)	(30,453,675)	(27,600,000)	(2,853,675)
24-Apr-11	(30,453,675)		1%	(834)	(30,454,509)	(27,600,000)	(2,854,509)
25-Apr-11	(30,454,509)		1%	(834)	(30,455,343)	(27,600,000)	(2,855,343)
26-Apr-11	(30,455,343)		1%	(834)	(30,456,178)	(27,600,000)	(2,856,178)
27-Apr-11	(30,456,178)		1%	(834)	(30,457,012)	(27,600,000)	(2,857,012)
28-Apr-11	(30,457,012)		1%	(834)	(30,457,846)	(27,600,000)	(2,857,846)
29-Apr-11	(30,457,846)		1%	(834)	(30,458,681)	(27,600,000)	(2,858,681)
30-Apr-11	(30,458,681)		1%	(834)	(30,459,515)	(27,600,000)	(2,859,515)
1-May-11	(30,459,515)		1%	(835)	(30,460,350)	(27,600,000)	(2,860,350)
2-May-11	(30,460,350)		1%	(835)	(30,461,184)	(27,600,000)	(2,861,184)
3-May-11	(30,461,184)		1%	(835)	(30,462,019)	(27,600,000)	(2,862,019)
4-May-11	(30,462,019)		1%	(835)	(30,462,854)	(27,600,000)	(2,862,854)
5-May-11	(30,462,854)		1%	(835)	(30,463,688)	(27,600,000)	(2,863,688)
6-May-11	(30,463,688)		1%	(835)	(30,464,523)	(27,600,000)	(2,864,523)
7-May-11	(30,464,523)		1%	(835)	(30,465,357)	(27,600,000)	(2,865,357)
8-May-11	(30,465,357)		1%	(835)	(30,466,192)	(27,600,000)	(2,866,192)



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9-May-11	(30,466,192)		1%	(835)	(30,467,027)	(27,600,000)	(2,867,027)
10-May-11	(30,467,027)		1%	(835)	(30,467,862)	(27,600,000)	(2,867,862)
11-May-11	(30,467,862)		1%	(835)	(30,468,696)	(27,600,000)	(2,868,696)
12-May-11	(30,468,696)		1%	(835)	(30,469,531)	(27,600,000)	(2,869,531)
13-May-11	(30,469,531)		1%	(835)	(30,470,366)	(27,600,000)	(2,870,366)
14-May-11	(30,470,366)		1%	(835)	(30,471,201)	(27,600,000)	(2,871,201)
15-May-11	(30,471,201)		1%	(835)	(30,472,035)	(27,600,000)	(2,872,035)
16-May-11	(30,472,035)		1%	(835)	(30,472,870)	(27,600,000)	(2,872,870)
17-May-11	(30,472,870)		1%	(835)	(30,473,705)	(27,600,000)	(2,873,705)
18-May-11	(30,473,705)		1%	(835)	(30,474,540)	(27,600,000)	(2,874,540)
19-May-11	(30,474,540)		1%	(835)	(30,475,375)	(27,600,000)	(2,875,375)
20-May-11	(30,475,375)		1%	(835)	(30,476,210)	(27,600,000)	(2,876,210)
21-May-11	(30,476,210)		1%	(835)	(30,477,045)	(27,600,000)	(2,877,045)
22-May-11	(30,477,045)		1%	(835)	(30,477,880)	(27,600,000)	(2,877,880)
23-May-11	(30,477,880)		1%	(835)	(30,478,715)	(27,600,000)	(2,878,715)
24-May-11	(30,478,715)		1%	(835)	(30,479,550)	(27,600,000)	(2,879,550)
25-May-11	(30,479,550)		1%	(835)	(30,480,385)	(27,600,000)	(2,880,385)
26-May-11	(30,480,385)		1%	(835)	(30,481,220)	(27,600,000)	(2,881,220)
27-May-11	(30,481,220)		1%	(835)	(30,482,055)	(27,600,000)	(2,882,055)
28-May-11	(30,482,055)		1%	(835)	(30,482,890)	(27,600,000)	(2,882,890)
29-May-11	(30,482,890)		1%	(835)	(30,483,725)	(27,600,000)	(2,883,725)
30-May-11	(30,483,725)		1%	(835)	(30,484,561)	(27,600,000)	(2,884,561)
31-May-11	(30,484,561)		1%	(835)	(30,485,396)	(27,600,000)	(2,885,396)
1-Jun-11	(30,485,396)		1%	(835)	(30,486,231)	(27,600,000)	(2,886,231)
2-Jun-11	(30,486,231)		1%	(835)	(30,487,066)	(27,600,000)	(2,887,066)
3-Jun-11	(30,487,066)		1%	(835)	(30,487,902)	(27,600,000)	(2,887,902)
4-Jun-11	(30,487,902)		1%	(835)	(30,488,737)	(27,600,000)	(2,888,737)
5-Jun-11	(30,488,737)		1%	(835)	(30,489,572)	(27,600,000)	(2,889,572)
6-Jun-11	(30,489,572)		1%	(835)	(30,490,407)	(27,600,000)	(2,890,407)
7-Jun-11	(30,490,407)		1%	(835)	(30,491,243)	(27,600,000)	(2,891,243)
8-Jun-11	(30,491,243)		1%	(835)	(30,492,078)	(27,600,000)	(2,892,078)
9-Jun-11	(30,492,078)		1%	(835)	(30,492,914)	(27,600,000)	(2,892,914)
10-Jun-11	(30,492,914)		1%	(835)	(30,493,749)	(27,600,000)	(2,893,749)
11-Jun-11	(30,493,749)		1%	(835)	(30,494,584)	(27,600,000)	(2,894,584)
12-Jun-11	(30,494,584)		1%	(835)	(30,495,420)	(27,600,000)	(2,895,420)

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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
13-Jun-11	(30,495,420)		1%	(835)	(30,496,255)	(27,600,000)	(2,896,255)
14-Jun-11	(30,496,255)		1%	(836)	(30,497,091)	(27,600,000)	(2,897,091)
15-Jun-11	(30,497,091)		1%	(836)	(30,497,926)	(27,600,000)	(2,897,926)
16-Jun-11	(30,497,926)		1%	(836)	(30,498,762)	(27,600,000)	(2,898,762)
17-Jun-11	(30,498,762)		1%	(836)	(30,499,598)	(27,600,000)	(2,899,598)
18-Jun-11	(30,499,598)		1%	(836)	(30,500,433)	(27,600,000)	(2,900,433)
19-Jun-11	(30,500,433)		1%	(836)	(30,501,269)	(27,600,000)	(2,901,269)
20-Jun-11	(30,501,269)		1%	(836)	(30,502,104)	(27,600,000)	(2,902,104)
21-Jun-11	(30,502,104)		1%	(836)	(30,502,940)	(27,600,000)	(2,902,940)
22-Jun-11	(30,502,940)		1%	(836)	(30,503,776)	(27,600,000)	(2,903,776)
23-Jun-11	(30,503,776)		1%	(836)	(30,504,612)	(27,600,000)	(2,904,612)
24-Jun-11	(30,504,612)		1%	(836)	(30,505,447)	(27,600,000)	(2,905,447)
25-Jun-11	(30,505,447)		1%	(836)	(30,506,283)	(27,600,000)	(2,906,283)
26-Jun-11	(30,506,283)		1%	(836)	(30,507,119)	(27,600,000)	(2,907,119)
27-Jun-11	(30,507,119)		1%	(836)	(30,507,955)	(27,600,000)	(2,907,955)
28-Jun-11	(30,507,955)		1%	(836)	(30,508,791)	(27,600,000)	(2,908,791)
29-Jun-11	(30,508,791)		1%	(836)	(30,509,626)	(27,600,000)	(2,909,626)
30-Jun-11	(30,509,626)		1%	(836)	(30,510,462)	(27,600,000)	(2,910,462)
1-Jul-11	(30,510,462)		1%	(836)	(30,511,298)	(27,600,000)	(2,911,298)
2-Jul-11	(30,511,298)		1%	(836)	(30,512,134)	(27,600,000)	(2,912,134)
3-Jul-11	(30,512,134)		1%	(836)	(30,512,970)	(27,600,000)	(2,912,970)
4-Jul-11	(30,512,970)		1%	(836)	(30,513,806)	(27,600,000)	(2,913,806)
5-Jul-11	(30,513,806)		1%	(836)	(30,514,642)	(27,600,000)	(2,914,642)
6-Jul-11	(30,514,642)		1%	(836)	(30,515,478)	(27,600,000)	(2,915,478)
7-Jul-11	(30,515,478)		1%	(836)	(30,516,314)	(27,600,000)	(2,916,314)
8-Jul-11	(30,516,314)		1%	(836)	(30,517,150)	(27,600,000)	(2,917,150)
9-Jul-11	(30,517,150)		1%	(836)	(30,517,986)	(27,600,000)	(2,917,986)
10-Jul-11	(30,517,986)		1%	(836)	(30,518,822)	(27,600,000)	(2,918,822)
11-Jul-11	(30,518,822)		1%	(836)	(30,519,658)	(27,600,000)	(2,919,658)
12-Jul-11	(30,519,658)		1%	(836)	(30,520,495)	(27,600,000)	(2,920,495)
13-Jul-11	(30,520,495)		1%	(836)	(30,521,331)	(27,600,000)	(2,921,331)
14-Jul-11	(30,521,331)		1%	(836)	(30,522,167)	(27,600,000)	(2,922,167)
15-Jul-11	(30,522,167)		1%	(836)	(30,523,003)	(27,600,000)	(2,923,003)
16-Jul-11	(30,523,003)		1%	(836)	(30,523,839)	(27,600,000)	(2,923,839)
17-Jul-11	(30,523,839)		1%	(836)	(30,524,676)	(27,600,000)	(2,924,676)

CRA refund/instalment interest calculator  
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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
18-Jul-11	(30,524,676)		1%	(836)	(30,525,512)	(27,600,000)	(2,925,512)
19-Jul-11	(30,525,512)		1%	(836)	(30,526,348)	(27,600,000)	(2,926,348)
20-Jul-11	(30,526,348)		1%	(836)	(30,527,185)	(27,600,000)	(2,927,185)
21-Jul-11	(30,527,185)		1%	(836)	(30,528,021)	(27,600,000)	(2,928,021)
22-Jul-11	(30,528,021)		1%	(836)	(30,528,857)	(27,600,000)	(2,928,857)
23-Jul-11	(30,528,857)		1%	(836)	(30,529,694)	(27,600,000)	(2,929,694)
24-Jul-11	(30,529,694)		1%	(836)	(30,530,530)	(27,600,000)	(2,930,530)
25-Jul-11	(30,530,530)		1%	(836)	(30,531,367)	(27,600,000)	(2,931,367)
26-Jul-11	(30,531,367)		1%	(836)	(30,532,203)	(27,600,000)	(2,932,203)
27-Jul-11	(30,532,203)		1%	(836)	(30,533,040)	(27,600,000)	(2,933,040)
28-Jul-11	(30,533,040)		1%	(837)	(30,533,876)	(27,600,000)	(2,933,876)
29-Jul-11	(30,533,876)		1%	(837)	(30,534,713)	(27,600,000)	(2,934,713)
30-Jul-11	(30,534,713)		1%	(837)	(30,535,549)	(27,600,000)	(2,935,549)
31-Jul-11	(30,535,549)		1%	(837)	(30,536,386)	(27,600,000)	(2,936,386)
1-Aug-11	(30,536,386)		1%	(837)	(30,537,223)	(27,600,000)	(2,937,223)
2-Aug-11	(30,537,223)		1%	(837)	(30,538,059)	(27,600,000)	(2,938,059)
3-Aug-11	(30,538,059)		1%	(837)	(30,538,896)	(27,600,000)	(2,938,896)
4-Aug-11	(30,538,896)		1%	(837)	(30,539,732)	(27,600,000)	(2,939,732)
5-Aug-11	(30,539,732)		1%	(837)	(30,540,569)	(27,600,000)	(2,940,569)
6-Aug-11	(30,540,569)		1%	(837)	(30,541,406)	(27,600,000)	(2,941,406)
7-Aug-11	(30,541,406)		1%	(837)	(30,542,243)	(27,600,000)	(2,942,243)
8-Aug-11	(30,542,243)		1%	(837)	(30,543,079)	(27,600,000)	(2,943,079)
9-Aug-11	(30,543,079)		1%	(837)	(30,543,916)	(27,600,000)	(2,943,916)
10-Aug-11	(30,543,916)		1%	(837)	(30,544,753)	(27,600,000)	(2,944,753)
11-Aug-11	(30,544,753)		1%	(837)	(30,545,590)	(27,600,000)	(2,945,590)
12-Aug-11	(30,545,590)		1%	(837)	(30,546,427)	(27,600,000)	(2,946,427)
13-Aug-11	(30,546,427)		1%	(837)	(30,547,264)	(27,600,000)	(2,947,264)
14-Aug-11	(30,547,264)		1%	(837)	(30,548,101)	(27,600,000)	(2,948,101)
15-Aug-11	(30,548,101)		1%	(837)	(30,548,938)	(27,600,000)	(2,948,938)
16-Aug-11	(30,548,938)		1%	(837)	(30,549,774)	(27,600,000)	(2,949,774)
17-Aug-11	(30,549,774)		1%	(837)	(30,550,611)	(27,600,000)	(2,950,611)
18-Aug-11	(30,550,611)		1%	(837)	(30,551,448)	(27,600,000)	(2,951,448)
19-Aug-11	(30,551,448)		1%	(837)	(30,552,285)	(27,600,000)	(2,952,285)
20-Aug-11	(30,552,285)		1%	(837)	(30,553,123)	(27,600,000)	(2,953,123)
21-Aug-11	(30,553,123)		1%	(837)	(30,553,960)	(27,600,000)	(2,953,960)

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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
22-Aug-11	(30,553,960)		1%	(837)	(30,554,797)	(27,600,000)	(2,954,797)
23-Aug-11	(30,554,797)		1%	(837)	(30,555,634)	(27,600,000)	(2,955,634)
24-Aug-11	(30,555,634)		1%	(837)	(30,556,471)	(27,600,000)	(2,956,471)
25-Aug-11	(30,556,471)		1%	(837)	(30,557,308)	(27,600,000)	(2,957,308)
26-Aug-11	(30,557,308)		1%	(837)	(30,558,145)	(27,600,000)	(2,958,145)
27-Aug-11	(30,558,145)		1%	(837)	(30,558,983)	(27,600,000)	(2,958,983)
28-Aug-11	(30,558,983)		1%	(837)	(30,559,820)	(27,600,000)	(2,959,820)
29-Aug-11	(30,559,820)		1%	(837)	(30,560,657)	(27,600,000)	(2,960,657)
30-Aug-11	(30,560,657)		1%	(837)	(30,561,494)	(27,600,000)	(2,961,494)
31-Aug-11	(30,561,494)		1%	(837)	(30,562,332)	(27,600,000)	(2,962,332)
1-Sep-11	(30,562,332)		1%	(837)	(30,563,169)	(27,600,000)	(2,963,169)
2-Sep-11	(30,563,169)		1%	(837)	(30,564,006)	(27,600,000)	(2,964,006)
3-Sep-11	(30,564,006)		1%	(837)	(30,564,844)	(27,600,000)	(2,964,844)
4-Sep-11	(30,564,844)		1%	(837)	(30,565,681)	(27,600,000)	(2,965,681)
5-Sep-11	(30,565,681)		1%	(837)	(30,566,518)	(27,600,000)	(2,966,518)
6-Sep-11	(30,566,518)		1%	(837)	(30,567,356)	(27,600,000)	(2,967,356)
7-Sep-11	(30,567,356)		1%	(837)	(30,568,193)	(27,600,000)	(2,968,193)
8-Sep-11	(30,568,193)		1%	(837)	(30,569,031)	(27,600,000)	(2,969,031)
9-Sep-11	(30,569,031)		1%	(838)	(30,569,868)	(27,600,000)	(2,969,868)
10-Sep-11	(30,569,868)		1%	(838)	(30,570,706)	(27,600,000)	(2,970,706)
11-Sep-11	(30,570,706)		1%	(838)	(30,571,543)	(27,600,000)	(2,971,543)
12-Sep-11	(30,571,543)		1%	(838)	(30,572,381)	(27,600,000)	(2,972,381)
13-Sep-11	(30,572,381)		1%	(838)	(30,573,219)	(27,600,000)	(2,973,219)
14-Sep-11	(30,573,219)		1%	(838)	(30,574,056)	(27,600,000)	(2,974,056)
15-Sep-11	(30,574,056)		1%	(838)	(30,574,894)	(27,600,000)	(2,974,894)
16-Sep-11	(30,574,894)		1%	(838)	(30,575,732)	(27,600,000)	(2,975,732)
17-Sep-11	(30,575,732)		1%	(838)	(30,576,569)	(27,600,000)	(2,976,569)
18-Sep-11	(30,576,569)		1%	(838)	(30,577,407)	(27,600,000)	(2,977,407)
19-Sep-11	(30,577,407)		1%	(838)	(30,578,245)	(27,600,000)	(2,978,245)
20-Sep-11	(30,578,245)		1%	(838)	(30,579,082)	(27,600,000)	(2,979,082)
21-Sep-11	(30,579,082)		1%	(838)	(30,579,920)	(27,600,000)	(2,979,920)
22-Sep-11	(30,579,920)		1%	(838)	(30,580,758)	(27,600,000)	(2,980,758)
23-Sep-11	(30,580,758)		1%	(838)	(30,581,596)	(27,600,000)	(2,981,596)
24-Sep-11	(30,581,596)		1%	(838)	(30,582,434)	(27,600,000)	(2,982,434)
25-Sep-11	(30,582,434)		1%	(838)	(30,583,272)	(27,600,000)	(2,983,272)

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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
26-Sep-11	(30,583,272)		1%	(838)	(30,584,109)	(27,600,000)	(2,984,109)
27-Sep-11	(30,584,109)		1%	(838)	(30,584,947)	(27,600,000)	(2,984,947)
28-Sep-11	(30,584,947)		1%	(838)	(30,585,785)	(27,600,000)	(2,985,785)
29-Sep-11	(30,585,785)		1%	(838)	(30,586,623)	(27,600,000)	(2,986,623)
30-Sep-11	(30,586,623)		1%	(838)	(30,587,461)	(27,600,000)	(2,987,461)
1-Oct-11	(30,587,461)		1%	(838)	(30,588,299)	(27,600,000)	(2,988,299)
2-Oct-11	(30,588,299)		1%	(838)	(30,589,137)	(27,600,000)	(2,989,137)
3-Oct-11	(30,589,137)		1%	(838)	(30,589,975)	(27,600,000)	(2,989,975)
4-Oct-11	(30,589,975)		1%	(838)	(30,590,813)	(27,600,000)	(2,990,813)
5-Oct-11	(30,590,813)		1%	(838)	(30,591,652)	(27,600,000)	(2,991,652)
6-Oct-11	(30,591,652)		1%	(838)	(30,592,490)	(27,600,000)	(2,992,490)
7-Oct-11	(30,592,490)		1%	(838)	(30,593,328)	(27,600,000)	(2,993,328)
8-Oct-11	(30,593,328)		1%	(838)	(30,594,166)	(27,600,000)	(2,994,166)
9-Oct-11	(30,594,166)		1%	(838)	(30,595,004)	(27,600,000)	(2,995,004)
10-Oct-11	(30,595,004)		1%	(838)	(30,595,842)	(27,600,000)	(2,995,842)
11-Oct-11	(30,595,842)		1%	(838)	(30,596,681)	(27,600,000)	(2,996,681)
12-Oct-11	(30,596,681)		1%	(838)	(30,597,519)	(27,600,000)	(2,997,519)
13-Oct-11	(30,597,519)		1%	(838)	(30,598,357)	(27,600,000)	(2,998,357)
14-Oct-11	(30,598,357)		1%	(838)	(30,599,196)	(27,600,000)	(2,999,196)
15-Oct-11	(30,599,196)		1%	(838)	(30,600,034)	(27,600,000)	(3,000,034)
16-Oct-11	(30,600,034)		1%	(838)	(30,600,872)	(27,600,000)	(3,000,872)
17-Oct-11	(30,600,872)		1%	(838)	(30,601,711)	(27,600,000)	(3,001,711)
18-Oct-11	(30,601,711)		1%	(838)	(30,602,549)	(27,600,000)	(3,002,549)
19-Oct-11	(30,602,549)		1%	(838)	(30,603,387)	(27,600,000)	(3,003,387)
20-Oct-11	(30,603,387)		1%	(838)	(30,604,226)	(27,600,000)	(3,004,226)
21-Oct-11	(30,604,226)		1%	(838)	(30,605,064)	(27,600,000)	(3,005,064)
22-Oct-11	(30,605,064)		1%	(838)	(30,605,903)	(27,600,000)	(3,005,903)
23-Oct-11	(30,605,903)		1%	(839)	(30,606,741)	(27,600,000)	(3,006,741)
24-Oct-11	(30,606,741)		1%	(839)	(30,607,580)	(27,600,000)	(3,007,580)
25-Oct-11	(30,607,580)		1%	(839)	(30,608,418)	(27,600,000)	(3,008,418)
26-Oct-11	(30,608,418)		1%	(839)	(30,609,257)	(27,600,000)	(3,009,257)
27-Oct-11	(30,609,257)		1%	(839)	(30,610,096)	(27,600,000)	(3,010,096)
28-Oct-11	(30,610,096)		1%	(839)	(30,610,934)	(27,600,000)	(3,010,934)
29-Oct-11	(30,610,934)		1%	(839)	(30,611,773)	(27,600,000)	(3,011,773)
30-Oct-11	(30,611,773)		1%	(839)	(30,612,612)	(27,600,000)	(3,012,612)

CRA refund/instalment interest calculator  
 Prescribed rates per Regulation 4301  
 Compounded daily per ss. 248(11)

Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
31-Oct-11	(30,612,612)		1%	(839)	(30,613,450)	(27,600,000)	(3,013,450)
1-Nov-11	(30,613,450)		1%	(839)	(30,614,289)	(27,600,000)	(3,014,289)
2-Nov-11	(30,614,289)		1%	(839)	(30,615,128)	(27,600,000)	(3,015,128)
3-Nov-11	(30,615,128)		1%	(839)	(30,615,967)	(27,600,000)	(3,015,967)
4-Nov-11	(30,615,967)		1%	(839)	(30,616,805)	(27,600,000)	(3,016,805)
5-Nov-11	(30,616,805)		1%	(839)	(30,617,644)	(27,600,000)	(3,017,644)
6-Nov-11	(30,617,644)		1%	(839)	(30,618,483)	(27,600,000)	(3,018,483)
7-Nov-11	(30,618,483)		1%	(839)	(30,619,322)	(27,600,000)	(3,019,322)
8-Nov-11	(30,619,322)		1%	(839)	(30,620,161)	(27,600,000)	(3,020,161)
9-Nov-11	(30,620,161)		1%	(839)	(30,621,000)	(27,600,000)	(3,021,000)
10-Nov-11	(30,621,000)		1%	(839)	(30,621,839)	(27,600,000)	(3,021,839)
11-Nov-11	(30,621,839)		1%	(839)	(30,622,678)	(27,600,000)	(3,022,678)
12-Nov-11	(30,622,678)		1%	(839)	(30,623,517)	(27,600,000)	(3,023,517)
13-Nov-11	(30,623,517)		1%	(839)	(30,624,356)	(27,600,000)	(3,024,356)
14-Nov-11	(30,624,356)		1%	(839)	(30,625,195)	(27,600,000)	(3,025,195)
15-Nov-11	(30,625,195)		1%	(839)	(30,626,034)	(27,600,000)	(3,026,034)
16-Nov-11	(30,626,034)		1%	(839)	(30,626,873)	(27,600,000)	(3,026,873)
17-Nov-11	(30,626,873)		1%	(839)	(30,627,712)	(27,600,000)	(3,027,712)
18-Nov-11	(30,627,712)		1%	(839)	(30,628,551)	(27,600,000)	(3,028,551)
19-Nov-11	(30,628,551)		1%	(839)	(30,629,390)	(27,600,000)	(3,029,390)
20-Nov-11	(30,629,390)		1%	(839)	(30,630,229)	(27,600,000)	(3,030,229)
21-Nov-11	(30,630,229)		1%	(839)	(30,631,068)	(27,600,000)	(3,031,068)
22-Nov-11	(30,631,068)		1%	(839)	(30,631,908)	(27,600,000)	(3,031,908)
23-Nov-11	(30,631,908)		1%	(839)	(30,632,747)	(27,600,000)	(3,032,747)
24-Nov-11	(30,632,747)		1%	(839)	(30,633,586)	(27,600,000)	(3,033,586)
25-Nov-11	(30,633,586)		1%	(839)	(30,634,425)	(27,600,000)	(3,034,425)
26-Nov-11	(30,634,425)		1%	(839)	(30,635,265)	(27,600,000)	(3,035,265)
27-Nov-11	(30,635,265)		1%	(839)	(30,636,104)	(27,600,000)	(3,036,104)
28-Nov-11	(30,636,104)		1%	(839)	(30,636,943)	(27,600,000)	(3,036,943)
29-Nov-11	(30,636,943)		1%	(839)	(30,637,783)	(27,600,000)	(3,037,783)
30-Nov-11	(30,637,783)		1%	(839)	(30,638,622)	(27,600,000)	(3,038,622)
1-Dec-11	(30,638,622)		1%	(839)	(30,639,462)	(27,600,000)	(3,039,462)
2-Dec-11	(30,639,462)		1%	(839)	(30,640,301)	(27,600,000)	(3,040,301)
3-Dec-11	(30,640,301)		1%	(839)	(30,641,140)	(27,600,000)	(3,041,140)
4-Dec-11	(30,641,140)		1%	(839)	(30,641,980)	(27,600,000)	(3,041,980)

CRA refund/instalment interest calculator  
 Prescribed rates per Regulation 4301  
 Compounded daily per ss. 248(11)

Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
5-Dec-11	(30,641,980)		1%	(840)	(30,642,819)	(27,600,000)	(3,042,819)
6-Dec-11	(30,642,819)		1%	(840)	(30,643,659)	(27,600,000)	(3,043,659)
7-Dec-11	(30,643,659)		1%	(840)	(30,644,498)	(27,600,000)	(3,044,498)
8-Dec-11	(30,644,498)		1%	(840)	(30,645,338)	(27,600,000)	(3,045,338)
9-Dec-11	(30,645,338)		1%	(840)	(30,646,178)	(27,600,000)	(3,046,178)
10-Dec-11	(30,646,178)		1%	(840)	(30,647,017)	(27,600,000)	(3,047,017)
11-Dec-11	(30,647,017)		1%	(840)	(30,647,857)	(27,600,000)	(3,047,857)
12-Dec-11	(30,647,857)		1%	(840)	(30,648,697)	(27,600,000)	(3,048,697)
13-Dec-11	(30,648,697)		1%	(840)	(30,649,536)	(27,600,000)	(3,049,536)
14-Dec-11	(30,649,536)		1%	(840)	(30,650,376)	(27,600,000)	(3,050,376)
15-Dec-11	(30,650,376)		1%	(840)	(30,651,216)	(27,600,000)	(3,051,216)
16-Dec-11	(30,651,216)		1%	(840)	(30,652,055)	(27,600,000)	(3,052,055)
17-Dec-11	(30,652,055)		1%	(840)	(30,652,895)	(27,600,000)	(3,052,895)
18-Dec-11	(30,652,895)		1%	(840)	(30,653,735)	(27,600,000)	(3,053,735)
19-Dec-11	(30,653,735)		1%	(840)	(30,654,575)	(27,600,000)	(3,054,575)
20-Dec-11	(30,654,575)		1%	(840)	(30,655,415)	(27,600,000)	(3,055,415)
21-Dec-11	(30,655,415)		1%	(840)	(30,656,255)	(27,600,000)	(3,056,255)
22-Dec-11	(30,656,255)		1%	(840)	(30,657,095)	(27,600,000)	(3,057,095)
23-Dec-11	(30,657,095)		1%	(840)	(30,657,934)	(27,600,000)	(3,057,934)
24-Dec-11	(30,657,934)		1%	(840)	(30,658,774)	(27,600,000)	(3,058,774)
25-Dec-11	(30,658,774)		1%	(840)	(30,659,614)	(27,600,000)	(3,059,614)
26-Dec-11	(30,659,614)		1%	(840)	(30,660,454)	(27,600,000)	(3,060,454)
27-Dec-11	(30,660,454)		1%	(840)	(30,661,294)	(27,600,000)	(3,061,294)
28-Dec-11	(30,661,294)		1%	(840)	(30,662,134)	(27,600,000)	(3,062,134)
29-Dec-11	(30,662,134)		1%	(840)	(30,662,974)	(27,600,000)	(3,062,974)
30-Dec-11	(30,662,974)		1%	(840)	(30,663,815)	(27,600,000)	(3,063,815)
31-Dec-11	(30,663,815)		1%	(840)	(30,664,655)	(27,600,000)	(3,064,655)

CRA refund/instalment interest calculator  
 Prescribed rates per Regulation 4301  
 Compounded daily per ss. 248(11)

Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
1-Mar-11	-	2,300,000	5%	315	2,300,315	2,300,000	315
2-Mar-11	2,300,315		5%	315	2,300,630	2,300,000	630
3-Mar-11	2,300,630		5%	315	2,300,945	2,300,000	945
4-Mar-11	2,300,945		5%	315	2,301,261	2,300,000	1,261
5-Mar-11	2,301,261		5%	315	2,301,576	2,300,000	1,576
6-Mar-11	2,301,576		5%	315	2,301,891	2,300,000	1,891
7-Mar-11	2,301,891		5%	315	2,302,206	2,300,000	2,206
8-Mar-11	2,302,206		5%	315	2,302,522	2,300,000	2,522
9-Mar-11	2,302,522		5%	315	2,302,837	2,300,000	2,837
10-Mar-11	2,302,837		5%	315	2,303,153	2,300,000	3,153
11-Mar-11	2,303,153		5%	316	2,303,468	2,300,000	3,468
12-Mar-11	2,303,468		5%	316	2,303,784	2,300,000	3,784
13-Mar-11	2,303,784		5%	316	2,304,099	2,300,000	4,099
14-Mar-11	2,304,099		5%	316	2,304,415	2,300,000	4,415
15-Mar-11	2,304,415		5%	316	2,304,731	2,300,000	4,731
16-Mar-11	2,304,731		5%	316	2,305,046	2,300,000	5,046
17-Mar-11	2,305,046		5%	316	2,305,362	2,300,000	5,362
18-Mar-11	2,305,362		5%	316	2,305,678	2,300,000	5,678
19-Mar-11	2,305,678		5%	316	2,305,994	2,300,000	5,994
20-Mar-11	2,305,994		5%	316	2,306,310	2,300,000	6,310
21-Mar-11	2,306,310		5%	316	2,306,626	2,300,000	6,626
22-Mar-11	2,306,626		5%	316	2,306,941	2,300,000	6,941
23-Mar-11	2,306,941		5%	316	2,307,258	2,300,000	7,258
24-Mar-11	2,307,258		5%	316	2,307,574	2,300,000	7,574
25-Mar-11	2,307,574		5%	316	2,307,890	2,300,000	7,890
26-Mar-11	2,307,890		5%	316	2,308,206	2,300,000	8,206
27-Mar-11	2,308,206		5%	316	2,308,522	2,300,000	8,522
28-Mar-11	2,308,522		5%	316	2,308,838	2,300,000	8,838
29-Mar-11	2,308,838		5%	316	2,309,155	2,300,000	9,155
30-Mar-11	2,309,155		5%	316	2,309,471	2,300,000	9,471
31-Mar-11	2,309,471		5%	316	2,309,787	2,300,000	9,787
1-Apr-11	2,309,787		5%	316	2,310,104	2,300,000	10,104
2-Apr-11	2,310,104		5%	316	2,310,420	2,300,000	10,420
3-Apr-11	2,310,420		5%	316	2,310,737	2,300,000	10,737
4-Apr-11	2,310,737		5%	317	2,311,053	2,300,000	11,053
5-Apr-11	2,311,053		5%	317	2,311,370	2,300,000	11,370
6-Apr-11	2,311,370		5%	317	2,311,686	2,300,000	11,686
7-Apr-11	2,311,686		5%	317	2,312,003	2,300,000	12,003
8-Apr-11	2,312,003		5%	317	2,312,320	2,300,000	12,320
9-Apr-11	2,312,320		5%	317	2,312,636	2,300,000	12,636



CRA refund/instalment interest calculator  
 Prescribed rates per Regulation 4301  
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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
10-Apr-11	2,312,636		5%	317	2,312,953	2,300,000	12,953
11-Apr-11	2,312,953		5%	317	2,313,270	2,300,000	13,270
12-Apr-11	2,313,270		5%	317	2,313,587	2,300,000	13,587
13-Apr-11	2,313,587		5%	317	2,313,904	2,300,000	13,904
14-Apr-11	2,313,904		5%	317	2,314,221	2,300,000	14,221
15-Apr-11	2,314,221		5%	317	2,314,538	2,300,000	14,538
16-Apr-11	2,314,538		5%	317	2,314,855	2,300,000	14,855
17-Apr-11	2,314,855		5%	317	2,315,172	2,300,000	15,172
18-Apr-11	2,315,172		5%	317	2,315,489	2,300,000	15,489
19-Apr-11	2,315,489		5%	317	2,315,806	2,300,000	15,806
20-Apr-11	2,315,806		5%	317	2,316,124	2,300,000	16,124
21-Apr-11	2,316,124		5%	317	2,316,441	2,300,000	16,441
22-Apr-11	2,316,441		5%	317	2,316,758	2,300,000	16,758
23-Apr-11	2,316,758		5%	317	2,317,076	2,300,000	17,076
24-Apr-11	2,317,076		5%	317	2,317,393	2,300,000	17,393
25-Apr-11	2,317,393		5%	317	2,317,710	2,300,000	17,710
26-Apr-11	2,317,710		5%	317	2,318,028	2,300,000	18,028
27-Apr-11	2,318,028		5%	318	2,318,345	2,300,000	18,345
28-Apr-11	2,318,345		5%	318	2,318,663	2,300,000	18,663
29-Apr-11	2,318,663		5%	318	2,318,981	2,300,000	18,981
30-Apr-11	2,318,981		5%	318	2,319,298	2,300,000	19,298
1-May-11	2,319,298		5%	318	2,319,616	2,300,000	19,616
2-May-11	2,319,616		5%	318	2,319,934	2,300,000	19,934
3-May-11	2,319,934		5%	318	2,320,252	2,300,000	20,252
4-May-11	2,320,252		5%	318	2,320,569	2,300,000	20,569
5-May-11	2,320,569		5%	318	2,320,887	2,300,000	20,887
6-May-11	2,320,887		5%	318	2,321,205	2,300,000	21,205
7-May-11	2,321,205		5%	318	2,321,523	2,300,000	21,523
8-May-11	2,321,523		5%	318	2,321,841	2,300,000	21,841
9-May-11	2,321,841		5%	318	2,322,159	2,300,000	22,159
10-May-11	2,322,159		5%	318	2,322,477	2,300,000	22,477
11-May-11	2,322,477		5%	318	2,322,796	2,300,000	22,796
12-May-11	2,322,796		5%	318	2,323,114	2,300,000	23,114
13-May-11	2,323,114		5%	318	2,323,432	2,300,000	23,432
14-May-11	2,323,432		5%	318	2,323,750	2,300,000	23,750
15-May-11	2,323,750		5%	318	2,324,069	2,300,000	24,069
16-May-11	2,324,069		5%	318	2,324,387	2,300,000	24,387
17-May-11	2,324,387		5%	318	2,324,705	2,300,000	24,705
18-May-11	2,324,705		5%	318	2,325,024	2,300,000	25,024
19-May-11	2,325,024		5%	318	2,325,342	2,300,000	25,342

CRA refund/instalment interest calculator  
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Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
20-May-11	2,325,342		5%	319	2,325,661	2,300,000	25,661
21-May-11	2,325,661		5%	319	2,325,979	2,300,000	25,979
22-May-11	2,325,979		5%	319	2,326,298	2,300,000	26,298
23-May-11	2,326,298		5%	319	2,326,617	2,300,000	26,617
24-May-11	2,326,617		5%	319	2,326,935	2,300,000	26,935
25-May-11	2,326,935		5%	319	2,327,254	2,300,000	27,254
26-May-11	2,327,254		5%	319	2,327,573	2,300,000	27,573
27-May-11	2,327,573		5%	319	2,327,892	2,300,000	27,892
28-May-11	2,327,892		5%	319	2,328,211	2,300,000	28,211
29-May-11	2,328,211		5%	319	2,328,530	2,300,000	28,530
30-May-11	2,328,530		5%	319	2,328,849	2,300,000	28,849
31-May-11	2,328,849		5%	319	2,329,168	2,300,000	29,168
1-Jun-11	2,329,168		5%	319	2,329,487	2,300,000	29,487
2-Jun-11	2,329,487		5%	319	2,329,806	2,300,000	29,806
3-Jun-11	2,329,806		5%	319	2,330,125	2,300,000	30,125
4-Jun-11	2,330,125		5%	319	2,330,444	2,300,000	30,444
5-Jun-11	2,330,444		5%	319	2,330,763	2,300,000	30,763
6-Jun-11	2,330,763		5%	319	2,331,083	2,300,000	31,083
7-Jun-11	2,331,083		5%	319	2,331,402	2,300,000	31,402
8-Jun-11	2,331,402		5%	319	2,331,721	2,300,000	31,721
9-Jun-11	2,331,721		5%	319	2,332,041	2,300,000	32,041
10-Jun-11	2,332,041		5%	319	2,332,360	2,300,000	32,360
11-Jun-11	2,332,360		5%	320	2,332,680	2,300,000	32,680
12-Jun-11	2,332,680		5%	320	2,332,999	2,300,000	32,999
13-Jun-11	2,332,999		5%	320	2,333,319	2,300,000	33,319
14-Jun-11	2,333,319		5%	320	2,333,639	2,300,000	33,639
15-Jun-11	2,333,639		5%	320	2,333,958	2,300,000	33,958
16-Jun-11	2,333,958		5%	320	2,334,278	2,300,000	34,278
17-Jun-11	2,334,278		5%	320	2,334,598	2,300,000	34,598
18-Jun-11	2,334,598		5%	320	2,334,918	2,300,000	34,918
19-Jun-11	2,334,918		5%	320	2,335,237	2,300,000	35,237
20-Jun-11	2,335,237		5%	320	2,335,557	2,300,000	35,557
21-Jun-11	2,335,557		5%	320	2,335,877	2,300,000	35,877
22-Jun-11	2,335,877		5%	320	2,336,197	2,300,000	36,197
23-Jun-11	2,336,197		5%	320	2,336,517	2,300,000	36,517
24-Jun-11	2,336,517		5%	320	2,336,837	2,300,000	36,837
25-Jun-11	2,336,837		5%	320	2,337,157	2,300,000	37,157
26-Jun-11	2,337,157		5%	320	2,337,478	2,300,000	37,478
27-Jun-11	2,337,478		5%	320	2,337,798	2,300,000	37,798
28-Jun-11	2,337,798		5%	320	2,338,118	2,300,000	38,118

CRA refund/instalment interest calculator  
 Prescribed rates per Regulation 4301  
 Compounded daily per ss. 248(11)

Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
29-Jun-11	2,338,118		5%	320	2,338,438	2,300,000	38,438
30-Jun-11	2,338,438		5%	320	2,338,759	2,300,000	38,759
1-Jul-11	2,338,759		5%	320	2,339,079	2,300,000	39,079
2-Jul-11	2,339,079		5%	320	2,339,399	2,300,000	39,399
3-Jul-11	2,339,399		5%	320	2,339,720	2,300,000	39,720
4-Jul-11	2,339,720		5%	321	2,340,040	2,300,000	40,040
5-Jul-11	2,340,040		5%	321	2,340,361	2,300,000	40,361
6-Jul-11	2,340,361		5%	321	2,340,682	2,300,000	40,682
7-Jul-11	2,340,682		5%	321	2,341,002	2,300,000	41,002
8-Jul-11	2,341,002		5%	321	2,341,323	2,300,000	41,323
9-Jul-11	2,341,323		5%	321	2,341,644	2,300,000	41,644
10-Jul-11	2,341,644		5%	321	2,341,964	2,300,000	41,964
11-Jul-11	2,341,964		5%	321	2,342,285	2,300,000	42,285
12-Jul-11	2,342,285		5%	321	2,342,606	2,300,000	42,606
13-Jul-11	2,342,606		5%	321	2,342,927	2,300,000	42,927
14-Jul-11	2,342,927		5%	321	2,343,248	2,300,000	43,248
15-Jul-11	2,343,248		5%	321	2,343,569	2,300,000	43,569
16-Jul-11	2,343,569		5%	321	2,343,890	2,300,000	43,890
17-Jul-11	2,343,890		5%	321	2,344,211	2,300,000	44,211
18-Jul-11	2,344,211		5%	321	2,344,532	2,300,000	44,532
19-Jul-11	2,344,532		5%	321	2,344,853	2,300,000	44,853
20-Jul-11	2,344,853		5%	321	2,345,175	2,300,000	45,175
21-Jul-11	2,345,175		5%	321	2,345,496	2,300,000	45,496
22-Jul-11	2,345,496		5%	321	2,345,817	2,300,000	45,817
23-Jul-11	2,345,817		5%	321	2,346,138	2,300,000	46,138
24-Jul-11	2,346,138		5%	321	2,346,460	2,300,000	46,460
25-Jul-11	2,346,460		5%	321	2,346,781	2,300,000	46,781
26-Jul-11	2,346,781		5%	321	2,347,103	2,300,000	47,103
27-Jul-11	2,347,103		5%	322	2,347,424	2,300,000	47,424
28-Jul-11	2,347,424		5%	322	2,347,746	2,300,000	47,746
29-Jul-11	2,347,746		5%	322	2,348,067	2,300,000	48,067
30-Jul-11	2,348,067		5%	322	2,348,389	2,300,000	48,389
31-Jul-11	2,348,389		5%	322	2,348,711	2,300,000	48,711
1-Aug-11	2,348,711		5%	322	2,349,033	2,300,000	49,033
2-Aug-11	2,349,033		5%	322	2,349,354	2,300,000	49,354
3-Aug-11	2,349,354		5%	322	2,349,676	2,300,000	49,676
4-Aug-11	2,349,676		5%	322	2,349,998	2,300,000	49,998
5-Aug-11	2,349,998		5%	322	2,350,320	2,300,000	50,320
6-Aug-11	2,350,320		5%	322	2,350,642	2,300,000	50,642
7-Aug-11	2,350,642		5%	322	2,350,964	2,300,000	50,964

CRA refund/instalment interest calculator  
 Prescribed rates per Regulation 4301  
 Compounded daily per ss. 248(11)

Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance		Principal	Interest
8-Aug-11	2,350,964		5%	322	2,351,286		2,300,000	51,286
9-Aug-11	2,351,286		5%	322	2,351,608		2,300,000	51,608
10-Aug-11	2,351,608		5%	322	2,351,930		2,300,000	51,930
11-Aug-11	2,351,930		5%	322	2,352,252		2,300,000	52,252
12-Aug-11	2,352,252		5%	322	2,352,575		2,300,000	52,575
13-Aug-11	2,352,575		5%	322	2,352,897		2,300,000	52,897
14-Aug-11	2,352,897		5%	322	2,353,219		2,300,000	53,219
15-Aug-11	2,353,219		5%	322	2,353,542		2,300,000	53,542
16-Aug-11	2,353,542		5%	322	2,353,864		2,300,000	53,864
17-Aug-11	2,353,864		5%	322	2,354,186		2,300,000	54,186
18-Aug-11	2,354,186		5%	322	2,354,509		2,300,000	54,509
19-Aug-11	2,354,509		5%	323	2,354,831		2,300,000	54,831
20-Aug-11	2,354,831		5%	323	2,355,154		2,300,000	55,154
21-Aug-11	2,355,154		5%	323	2,355,477		2,300,000	55,477
22-Aug-11	2,355,477		5%	323	2,355,799		2,300,000	55,799
23-Aug-11	2,355,799		5%	323	2,356,122		2,300,000	56,122
24-Aug-11	2,356,122		5%	323	2,356,445		2,300,000	56,445
25-Aug-11	2,356,445		5%	323	2,356,768		2,300,000	56,768
26-Aug-11	2,356,768		5%	323	2,357,090		2,300,000	57,090
27-Aug-11	2,357,090		5%	323	2,357,413		2,300,000	57,413
28-Aug-11	2,357,413		5%	323	2,357,736		2,300,000	57,736
29-Aug-11	2,357,736		5%	323	2,358,059		2,300,000	58,059
30-Aug-11	2,358,059		5%	323	2,358,382		2,300,000	58,382
31-Aug-11	2,358,382		5%	323	2,358,705		2,300,000	58,705
1-Sep-11	2,358,705		5%	323	2,359,028		2,300,000	59,028
2-Sep-11	2,359,028		5%	323	2,359,352		2,300,000	59,352
3-Sep-11	2,359,352		5%	323	2,359,675		2,300,000	59,675
4-Sep-11	2,359,675		5%	323	2,359,998		2,300,000	59,998
5-Sep-11	2,359,998		5%	323	2,360,321		2,300,000	60,321
6-Sep-11	2,360,321		5%	323	2,360,645		2,300,000	60,645
7-Sep-11	2,360,645		5%	323	2,360,968		2,300,000	60,968
8-Sep-11	2,360,968		5%	323	2,361,291		2,300,000	61,291
9-Sep-11	2,361,291		5%	323	2,361,615		2,300,000	61,615
10-Sep-11	2,361,615		5%	324	2,361,938		2,300,000	61,938
11-Sep-11	2,361,938		5%	324	2,362,262		2,300,000	62,262
12-Sep-11	2,362,262		5%	324	2,362,586		2,300,000	62,586
13-Sep-11	2,362,586		5%	324	2,362,909		2,300,000	62,909
14-Sep-11	2,362,909		5%	324	2,363,233		2,300,000	63,233
15-Sep-11	2,363,233		5%	324	2,363,557		2,300,000	63,557
16-Sep-11	2,363,557		5%	324	2,363,880		2,300,000	63,880

CRA refund/instalment interest calculator  
 Prescribed rates per Regulation 4301  
 Compounded daily per ss. 248(11)

Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
17-Sep-11	2,363,880		5%	324	2,364,204	2,300,000	64,204
18-Sep-11	2,364,204		5%	324	2,364,528	2,300,000	64,528
19-Sep-11	2,364,528		5%	324	2,364,852	2,300,000	64,852
20-Sep-11	2,364,852		5%	324	2,365,176	2,300,000	65,176
21-Sep-11	2,365,176		5%	324	2,365,500	2,300,000	65,500
22-Sep-11	2,365,500		5%	324	2,365,824	2,300,000	65,824
23-Sep-11	2,365,824		5%	324	2,366,148	2,300,000	66,148
24-Sep-11	2,366,148		5%	324	2,366,472	2,300,000	66,472
25-Sep-11	2,366,472		5%	324	2,366,796	2,300,000	66,796
26-Sep-11	2,366,796		5%	324	2,367,121	2,300,000	67,121
27-Sep-11	2,367,121		5%	324	2,367,445	2,300,000	67,445
28-Sep-11	2,367,445		5%	324	2,367,769	2,300,000	67,769
29-Sep-11	2,367,769		5%	324	2,368,094	2,300,000	68,094
30-Sep-11	2,368,094		5%	324	2,368,418	2,300,000	68,418
1-Oct-11	2,368,418		5%	324	2,368,742	2,300,000	68,742
2-Oct-11	2,368,742		5%	324	2,369,067	2,300,000	69,067
3-Oct-11	2,369,067		5%	325	2,369,391	2,300,000	69,391
4-Oct-11	2,369,391		5%	325	2,369,716	2,300,000	69,716
5-Oct-11	2,369,716		5%	325	2,370,041	2,300,000	70,041
6-Oct-11	2,370,041		5%	325	2,370,365	2,300,000	70,365
7-Oct-11	2,370,365		5%	325	2,370,690	2,300,000	70,690
8-Oct-11	2,370,690		5%	325	2,371,015	2,300,000	71,015
9-Oct-11	2,371,015		5%	325	2,371,339	2,300,000	71,339
10-Oct-11	2,371,339		5%	325	2,371,664	2,300,000	71,664
11-Oct-11	2,371,664		5%	325	2,371,989	2,300,000	71,989
12-Oct-11	2,371,989		5%	325	2,372,314	2,300,000	72,314
13-Oct-11	2,372,314		5%	325	2,372,639	2,300,000	72,639
14-Oct-11	2,372,639		5%	325	2,372,964	2,300,000	72,964
15-Oct-11	2,372,964		5%	325	2,373,289	2,300,000	73,289
16-Oct-11	2,373,289		5%	325	2,373,614	2,300,000	73,614
17-Oct-11	2,373,614		5%	325	2,373,939	2,300,000	73,939
18-Oct-11	2,373,939		5%	325	2,374,265	2,300,000	74,265
19-Oct-11	2,374,265		5%	325	2,374,590	2,300,000	74,590
20-Oct-11	2,374,590		5%	325	2,374,915	2,300,000	74,915
21-Oct-11	2,374,915		5%	325	2,375,241	2,300,000	75,241
22-Oct-11	2,375,241		5%	325	2,375,566	2,300,000	75,566
23-Oct-11	2,375,566		5%	325	2,375,891	2,300,000	75,891
24-Oct-11	2,375,891		5%	325	2,376,217	2,300,000	76,217
25-Oct-11	2,376,217		5%	326	2,376,542	2,300,000	76,542
26-Oct-11	2,376,542		5%	326	2,376,868	2,300,000	76,868

CRA refund/instalment interest calculator  
 Prescribed rates per Regulation 4301  
 Compounded daily per ss. 248(11)

Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance	Principal	Interest
27-Oct-11	2,376,868		5%	326	2,377,193	2,300,000	77,193
28-Oct-11	2,377,193		5%	326	2,377,519	2,300,000	77,519
29-Oct-11	2,377,519		5%	326	2,377,845	2,300,000	77,845
30-Oct-11	2,377,845		5%	326	2,378,170	2,300,000	78,170
31-Oct-11	2,378,170		5%	326	2,378,496	2,300,000	78,496
1-Nov-11	2,378,496		5%	326	2,378,822	2,300,000	78,822
2-Nov-11	2,378,822		5%	326	2,379,148	2,300,000	79,148
3-Nov-11	2,379,148		5%	326	2,379,474	2,300,000	79,474
4-Nov-11	2,379,474		5%	326	2,379,800	2,300,000	79,800
5-Nov-11	2,379,800		5%	326	2,380,126	2,300,000	80,126
6-Nov-11	2,380,126		5%	326	2,380,452	2,300,000	80,452
7-Nov-11	2,380,452		5%	326	2,380,778	2,300,000	80,778
8-Nov-11	2,380,778		5%	326	2,381,104	2,300,000	81,104
9-Nov-11	2,381,104		5%	326	2,381,430	2,300,000	81,430
10-Nov-11	2,381,430		5%	326	2,381,756	2,300,000	81,756
11-Nov-11	2,381,756		5%	326	2,382,083	2,300,000	82,083
12-Nov-11	2,382,083		5%	326	2,382,409	2,300,000	82,409
13-Nov-11	2,382,409		5%	326	2,382,735	2,300,000	82,735
14-Nov-11	2,382,735		5%	326	2,383,062	2,300,000	83,062
15-Nov-11	2,383,062		5%	326	2,383,388	2,300,000	83,388
16-Nov-11	2,383,388		5%	326	2,383,715	2,300,000	83,715
17-Nov-11	2,383,715		5%	327	2,384,041	2,300,000	84,041
18-Nov-11	2,384,041		5%	327	2,384,368	2,300,000	84,368
19-Nov-11	2,384,368		5%	327	2,384,695	2,300,000	84,695
20-Nov-11	2,384,695		5%	327	2,385,021	2,300,000	85,021
21-Nov-11	2,385,021		5%	327	2,385,348	2,300,000	85,348
22-Nov-11	2,385,348		5%	327	2,385,675	2,300,000	85,675
23-Nov-11	2,385,675		5%	327	2,386,001	2,300,000	86,001
24-Nov-11	2,386,001		5%	327	2,386,328	2,300,000	86,328
25-Nov-11	2,386,328		5%	327	2,386,655	2,300,000	86,655
26-Nov-11	2,386,655		5%	327	2,386,982	2,300,000	86,982
27-Nov-11	2,386,982		5%	327	2,387,309	2,300,000	87,309
28-Nov-11	2,387,309		5%	327	2,387,636	2,300,000	87,636
29-Nov-11	2,387,636		5%	327	2,387,963	2,300,000	87,963
30-Nov-11	2,387,963		5%	327	2,388,290	2,300,000	88,290
1-Dec-11	2,388,290		5%	327	2,388,618	2,300,000	88,618
2-Dec-11	2,388,618		5%	327	2,388,945	2,300,000	88,945
3-Dec-11	2,388,945		5%	327	2,389,272	2,300,000	89,272
4-Dec-11	2,389,272		5%	327	2,389,599	2,300,000	89,599
5-Dec-11	2,389,599		5%	327	2,389,927	2,300,000	89,927

CRA refund/instalment interest calculator  
 Prescribed rates per Regulation 4301  
 Compounded daily per ss. 248(11)

Month	Opening balance	(Over)/Underpayment	Rate	Interest	Ending balance		Principal	Interest
6-Dec-11	2,389,927		5%	327	2,390,254		2,300,000	90,254
7-Dec-11	2,390,254		5%	327	2,390,581		2,300,000	90,581
8-Dec-11	2,390,581		5%	327	2,390,909		2,300,000	90,909
9-Dec-11	2,390,909		5%	328	2,391,236		2,300,000	91,236
10-Dec-11	2,391,236		5%	328	2,391,564		2,300,000	91,564
11-Dec-11	2,391,564		5%	328	2,391,892		2,300,000	91,892
12-Dec-11	2,391,892		5%	328	2,392,219		2,300,000	92,219
13-Dec-11	2,392,219		5%	328	2,392,547		2,300,000	92,547
14-Dec-11	2,392,547		5%	328	2,392,875		2,300,000	92,875
15-Dec-11	2,392,875		5%	328	2,393,203		2,300,000	93,203
16-Dec-11	2,393,203		5%	328	2,393,530		2,300,000	93,530
17-Dec-11	2,393,530		5%	328	2,393,858		2,300,000	93,858
18-Dec-11	2,393,858		5%	328	2,394,186		2,300,000	94,186
19-Dec-11	2,394,186		5%	328	2,394,514		2,300,000	94,514
20-Dec-11	2,394,514		5%	328	2,394,842		2,300,000	94,842
21-Dec-11	2,394,842		5%	328	2,395,170		2,300,000	95,170
22-Dec-11	2,395,170		5%	328	2,395,498		2,300,000	95,498
23-Dec-11	2,395,498		5%	328	2,395,826		2,300,000	95,826
24-Dec-11	2,395,826		5%	328	2,396,155		2,300,000	96,155
25-Dec-11	2,396,155		5%	328	2,396,483		2,300,000	96,483
26-Dec-11	2,396,483		5%	328	2,396,811		2,300,000	96,811
27-Dec-11	2,396,811		5%	328	2,397,140		2,300,000	97,140
28-Dec-11	2,397,140		5%	328	2,397,468		2,300,000	97,468
29-Dec-11	2,397,468		5%	328	2,397,796		2,300,000	97,796
30-Dec-11	2,397,796		5%	328	2,398,125		2,300,000	98,125
31-Dec-11	2,398,125		5%	329	2,398,453		2,300,000	98,453

**NON-CONFIDENTIAL**

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1 **Request IR-45:**

2

3 **Referring to FOR-1, Attachment 1, please provide the AFUDC income and the FAM**  
4 **interest and FCR interest on Line 22 for each year separately. The response should also**  
5 **provide calculations supporting the FAM interest and FCR interest.**

6

7 Response IR-45:

8

9 Please refer to Larkin IR-21.



**NON-CONFIDENTIAL**

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1 **Request IR-46:**

2

3 **Reference DE-03-04, p. 10.**

4 **a) Please provide an electronic spreadsheet version of Figure I-1, with all cell formulas**  
5 **and file linkages intact. Please provide all linked files.**

6 **b) Please provide all workpapers, including electronic spreadsheets with cell formulas**  
7 **and file linkages intact, relied on to derive Figure I-1.**

8

9 Response IR-46:

10

11 (a) Please refer to Attachment 1, filed electronically.

12

13 (b) Please refer to the following:

14

- Columns B and F – refer to Avon IR-74

15

- Column C – please refer to Attachments 2, 4 and 7, filed electronically

16

- Column D – please refer to Attachments 3, 5 and 7, filed electronically

17

- Column N – please refer to Attachment 6, filed electronically

Rate Classes	2012 Data		2013 Revenues		
	2012 FAM AA	2012 FAM BA	2013 at Current Rates	2013 at Proposed Rates	2013 BA
			Total	Total	
<b>ATL</b>					
<b>Residential</b>	<b>\$15,729,855</b>	<b>\$13,940,592</b>	<b>\$588,717,083</b>	<b>\$656,556,743</b>	<b>\$11,528,175</b>
Small General	\$836,570	\$784,960	\$31,454,192	\$35,078,754	\$663,040
General Demand	\$9,236,101	\$9,197,989	\$275,984,112	\$307,786,600	\$7,640,244
Large General	\$1,348,850	\$1,443,410	\$37,795,519	\$42,150,811	\$1,341,147
<b>Total Commercial</b>	<b>\$11,421,520</b>	<b>\$11,426,359</b>	<b>\$345,233,823</b>	<b>\$385,016,166</b>	<b>\$9,644,431</b>
Small Industrial	\$834,757	\$876,178	\$28,459,582	\$31,739,066	\$827,567
Medium Industrial	\$1,569,891	\$1,659,488	\$47,959,530	\$53,486,053	\$1,564,646
Large Industrial - Firm	\$721,583	\$796,880	\$18,598,529	\$20,592,922	\$747,144
Large Industrial - Interruptible	\$2,153,715	\$2,378,457	\$55,222,023	\$61,734,196	\$2,314,922
Large Industrial (Total)	\$2,875,298	\$3,175,337	\$73,820,552	\$82,327,118	\$3,062,066
ELI 2PT - RTP	\$1,205,161	\$1,671,342	\$0	\$0	\$0
<b>Total Industrial</b>	<b>\$6,485,107</b>	<b>\$7,382,345</b>	<b>\$150,239,663</b>	<b>\$167,552,237</b>	<b>\$5,454,279</b>
Municipal	\$665,963	\$716,472	\$18,286,843	\$20,394,092	\$525,575
Unmetered	\$365,351	\$422,941	\$22,338,108	\$24,633,382	\$403,570
<b>Total Other</b>	<b>\$1,031,314</b>	<b>\$1,139,413</b>	<b>\$40,624,951</b>	<b>\$45,027,474</b>	<b>\$929,146</b>
<b>Total ATL Classes</b>	<b>\$34,667,797</b>	<b>\$33,888,708</b>	<b>\$1,124,815,521</b>	<b>\$1,254,152,619</b>	<b>\$27,556,031</b>
<b>BTL</b>					
GRLF	\$0	\$0	\$1,094,660	\$1,094,660	
ELI 2P-RTP (debits & credits only)					
Mersey Additional Energy	\$0	\$419,451	\$10,282,532	\$10,282,532	\$290,429
Bowater Mersey	\$0	\$0	\$9,934,827	\$9,934,827	
LRT			\$21,183,202	\$21,183,202	\$1,330,573
<b>Total BTL Classes</b>	<b>\$0</b>	<b>\$419,451</b>	<b>\$42,495,221</b>	<b>\$42,495,221</b>	<b>\$1,621,002</b>
<b>LED SL Capital Related Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,565,170</b>	<b>\$1,962,839</b>	<b>\$0</b>
<b>LED SL LTC</b>					
<b>Total LED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,565,170</b>	<b>\$1,962,839</b>	<b>\$0</b>
<b>In Province Total</b>	<b>\$34,667,797</b>	<b>\$34,308,159</b>	<b>\$1,168,875,912</b>	<b>\$1,298,610,679</b>	<b>\$29,177,033</b>
Export	\$0	\$0	\$1,806,823	\$1,806,823	\$0
<b>Total Electric Sales</b>	<b>\$34,667,797</b>	<b>\$34,308,159</b>	<b>\$1,170,682,735</b>	<b>\$1,300,417,502</b>	<b>\$29,177,033</b>
<b>Losses</b>					
Misc. Revenue\Export Losses	\$0	\$0	\$21,959,249	\$22,582,498	\$0
Losses					
Total	\$0	\$0	\$21,959,249	\$22,582,498	\$0
<b>Total Revenue\System Requirement</b>	<b>\$34,667,797</b>	<b>\$34,308,159</b>	<b>\$1,192,641,983</b>	<b>\$1,323,000,000</b>	<b>\$29,177,033</b>

2013 REVENUE INCREASE ANALYSIS

Rate Classes Columns	2013 Revenue at current rates before cost adjustment clauses		2012 FAM AA		2012 FAM BA		Revenue at current rates including 2012 AA/BA			Proposed Revenues 2013 Before Riders				AA Component				BA Component				2013 Revenue reflective of all FAM components		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S					
	2013 Sales (GWh's)					Amount	Increase	Increase (%) over Total Cost of Power	2012 Amount	2013 Amount	Variance	Increase (%) over Total Cost of Power	2012 Amount	2013 Amount	Variance	Increase (%) over Total Cost of Power	Amount	Variance	Increase (%) over Total Cost of Power					
<b>ATL</b>																								
<b>Residential</b>	4,273.2	\$588,717,083	\$15,729,855	\$13,940,592	\$618,387,531	\$656,556,743	\$67,839,659	11.0%	\$15,729,855	\$0	(\$15,729,855)	-2.5%	\$13,940,592	\$11,528,175	(\$2,412,417)	-0.4%	\$668,084,918	\$49,697,387	8.0%					
Small General	231.3	\$31,454,192	\$836,570	\$784,960	\$33,075,722	\$35,078,754	\$3,624,562	11.0%	\$836,570	\$0	(\$836,570)	-2.5%	\$784,960	\$663,040	(\$121,920)	-0.4%	\$35,741,794	\$2,666,072	8.1%					
General Demand	2,435.3	\$275,984,112	\$9,236,101	\$9,197,989	\$294,418,202	\$307,786,600	\$31,802,488	10.8%	\$9,236,101	\$0	(\$9,236,101)	-3.1%	\$9,197,989	\$7,640,244	(\$1,557,745)	-0.5%	\$315,426,844	\$21,008,642	7.1%					
Large General	396.3	\$37,795,519	\$1,348,850	\$1,443,410	\$40,587,779	\$42,150,811	\$4,355,293	10.7%	\$1,348,850	\$0	(\$1,348,850)	-3.3%	\$1,443,410	\$1,341,147	(\$102,262)	-0.3%	\$43,491,959	\$2,904,180	7.2%					
<b>Total Commercial</b>	<b>3,062.9</b>	<b>\$345,233,823</b>	<b>\$11,421,520</b>	<b>\$11,426,359</b>	<b>\$368,081,702</b>	<b>\$385,016,166</b>	<b>\$39,782,343</b>	<b>10.8%</b>	<b>\$11,421,520</b>	<b>\$0</b>	<b>(\$11,421,520)</b>	<b>-3.1%</b>	<b>\$11,426,359</b>	<b>\$9,644,431</b>	<b>(\$1,781,928)</b>	<b>-0.5%</b>	<b>\$394,660,597</b>	<b>\$26,578,895</b>	<b>7.2%</b>					
Small Industrial	258.2	\$28,459,582	\$834,757	\$876,178	\$30,170,517	\$31,739,066	\$3,279,484	10.9%	\$834,757	\$0	(\$834,757)	-2.8%	\$876,178	\$827,567	(\$48,612)	-0.2%	\$32,566,633	\$2,396,116	7.9%					
Medium Industrial	498.8	\$47,959,530	\$1,569,891	\$1,659,488	\$51,188,909	\$53,486,053	\$5,526,522	10.8%	\$1,569,891	\$0	(\$1,569,891)	-3.1%	\$1,659,488	\$1,564,646	(\$94,842)	-0.2%	\$55,050,699	\$3,861,790	7.5%					
Large Industrial - Firm	224.8	\$18,598,529	\$721,583	\$796,880	\$20,116,992	\$20,592,922	\$1,994,393	9.9%	\$721,583	\$0	(\$721,583)	-3.6%	\$796,880	\$747,144	(\$49,736)	-0.2%	\$21,340,066	\$1,223,074	6.1%					
Large Industrial - Interruptible	696.6	\$55,222,023	\$2,153,715	\$2,378,457	\$59,754,194	\$61,734,196	\$6,512,174	10.9%	\$2,153,715	\$0	(\$2,153,715)	-3.6%	\$2,378,457	\$2,314,922	(\$63,535)	-0.1%	\$64,049,118	\$4,294,924	7.2%					
Total Large Industrial	921.4	\$73,820,552	\$2,875,298	\$3,175,337	\$79,871,186	\$82,327,118	\$8,506,567	10.7%	\$2,875,298	\$0	(\$2,875,298)	-3.6%	\$3,175,337	\$3,062,066	(\$113,271)	-0.1%	\$85,389,184	\$5,517,998	6.9%					
ELI 2PT - RTP*	0.0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	N/A					
<b>Total Industrial</b>	<b>1,678.4</b>	<b>\$150,239,663</b>	<b>\$5,279,946</b>	<b>\$5,711,003</b>	<b>\$161,230,612</b>	<b>\$167,552,237</b>	<b>\$17,312,573</b>	<b>10.7%</b>	<b>\$5,279,946</b>	<b>\$0</b>	<b>(\$5,279,946)</b>	<b>-3.3%</b>	<b>\$5,711,003</b>	<b>\$5,454,279</b>	<b>(\$256,724)</b>	<b>-0.2%</b>	<b>\$173,006,515</b>	<b>\$11,775,903</b>	<b>7.3%</b>					
Municipal	192.6	\$18,286,843	\$665,963	\$716,472	\$19,669,277	\$20,394,092	\$2,107,249	10.7%	\$665,963	\$0	(\$665,963)	-3.4%	\$716,472	\$525,575	(\$190,896)	-1.0%	\$20,919,667	\$1,250,390	6.4%					
Unmetered	104.4	\$22,338,108	\$365,351	\$422,941	\$23,126,401	\$24,633,382	\$2,295,274	9.9%	\$365,351	\$0	(\$365,351)	-1.6%	\$422,941	\$403,570	(\$19,371)	-0.1%	\$25,036,953	\$1,910,552	8.3%					
<b>Total Other</b>	<b>297.0</b>	<b>\$40,624,951</b>	<b>\$1,031,314</b>	<b>\$1,139,413</b>	<b>\$42,795,678</b>	<b>\$45,027,474</b>	<b>\$4,402,523</b>	<b>10.3%</b>	<b>\$1,031,314</b>	<b>\$0</b>	<b>(\$1,031,314)</b>	<b>-2.4%</b>	<b>\$1,139,413</b>	<b>\$929,146</b>	<b>(\$210,267)</b>	<b>-0.5%</b>	<b>\$45,956,620</b>	<b>\$3,160,942</b>	<b>7.4%</b>					
<b>Total ATL Classes</b>	<b>9,311.5</b>	<b>\$1,124,815,521</b>	<b>\$33,462,635</b>	<b>\$32,217,367</b>	<b>\$1,190,495,523</b>	<b>\$1,254,152,619</b>	<b>\$129,337,098</b>	<b>10.9%</b>	<b>\$33,462,635</b>	<b>\$0</b>	<b>(\$33,462,635)</b>	<b>-2.8%</b>	<b>\$32,217,367</b>	<b>\$27,556,031</b>	<b>(\$4,661,336)</b>	<b>-0.4%</b>	<b>\$1,281,708,650</b>	<b>\$91,213,127</b>	<b>7.7%</b>					
<b>BTL (Electric)</b>																								
GRLF	18.8	\$1,094,660	\$0	\$0	\$1,094,660	\$1,094,660	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,094,660	\$0	0.0%					
Mersey Additional Energy	178.9	\$10,282,532	\$0	\$419,451	\$10,701,983	\$10,282,532	\$0	0.0%	\$0	\$0	\$0	0.0%	\$419,451	\$290,429	(\$129,022)	-1.2%	\$10,572,961	(\$129,022)	-1.2%					
LRT	322.1	\$21,183,202	\$879,406	\$1,219,578	\$23,282,186	\$21,183,202	\$0	0.0%	\$879,406	\$0	(\$879,406)	-3.8%	\$1,219,578	\$1,330,573	\$110,995	0.5%	\$22,513,775	(\$768,411)	-3.3%					
Bowater Mersey	189.0	\$9,934,827	\$0	\$0	\$9,934,827	\$9,934,827	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$9,934,827	\$0	0.0%					
<b>Total BTL (Electric) Classes</b>	<b>708.8</b>	<b>\$42,495,221</b>	<b>\$879,406</b>	<b>\$1,639,029</b>	<b>\$45,013,656</b>	<b>\$42,495,221</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$879,406</b>	<b>\$0</b>	<b>(\$879,406)</b>	<b>-2.0%</b>	<b>\$1,639,029</b>	<b>\$1,621,002</b>	<b>(\$18,027)</b>	<b>0.0%</b>	<b>\$44,116,223</b>	<b>(\$897,433)</b>	<b>-2.0%</b>					
LED SL Capital Costs		\$1,565,170	\$0	\$0	\$1,565,170	\$1,962,839	\$397,669	25.4%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,962,839	\$397,669	25.4%					
<b>In Province Total</b>	<b>10,020.3</b>	<b>\$1,168,875,912</b>	<b>\$34,342,042</b>	<b>\$33,856,395</b>	<b>\$1,237,074,349</b>	<b>\$1,298,610,679</b>	<b>\$129,734,767</b>	<b>10.5%</b>	<b>\$34,342,042</b>	<b>\$0</b>	<b>(\$34,342,042)</b>	<b>-2.8%</b>	<b>\$33,856,395</b>	<b>\$29,177,033</b>	<b>(\$4,679,363)</b>	<b>-0.4%</b>	<b>\$1,327,787,711</b>	<b>\$90,713,363</b>	<b>7.3%</b>					
Export	28.9	\$1,806,823	\$0	\$0	\$1,806,823	\$1,806,823	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,806,823	\$0	0.0%					
<b>Total Electric Sales</b>	<b>10,049.2</b>	<b>\$1,170,682,735</b>	<b>\$34,342,042</b>	<b>\$33,856,395</b>	<b>\$1,238,881,172</b>	<b>\$1,300,417,502</b>	<b>\$129,734,767</b>	<b>10.5%</b>	<b>\$34,342,042</b>	<b>\$0</b>	<b>(\$34,342,042)</b>	<b>-2.8%</b>	<b>\$33,856,395</b>	<b>\$29,177,033</b>	<b>(\$4,679,363)</b>	<b>-0.4%</b>	<b>\$1,329,594,534</b>	<b>\$90,713,363</b>	<b>7.3%</b>					
Misc Revenue	701.7	\$21,959,249	\$0	\$0	\$21,959,249	\$22,582,498	\$623,250	2.8%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$22,582,498	\$623,250	2.8%					
<b>Grand Total</b>	<b>10,750.9</b>	<b>\$1,192,641,983</b>	<b>\$34,342,042</b>	<b>\$33,856,395</b>	<b>\$1,260,840,421</b>	<b>\$1,323,000,000</b>	<b>\$130,358,017</b>	<b>10.3%</b>	<b>\$34,342,042</b>	<b>\$0</b>	<b>(\$34,342,042)</b>	<b>-2.7%</b>	<b>\$33,856,395</b>	<b>\$29,177,033</b>	<b>(\$4,679,363)</b>	<b>-0.4%</b>	<b>\$1,352,177,033</b>	<b>\$91,336,612</b>	<b>7.2%</b>					

\* The 2012 FAM AA/BA Figures have been adjusted to reflect the 2013 LRT Load

# Cost of Service AA Calculations

FOR THE YEAR ENDING DECEMBER 31, 2012

Line #

3  
4  
5  
6  
7  
8  
9

COLUMN

D

E

F

G

H

I

J

K

L

M

N

O

P

Q

FORMULA

D - E

F / E

F / F (Line 32)

H x I (line 32)

F + I

H x K (line 32)

J + K

M x N (line32)

L + N

O / P

10

11

12

14

16

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Rate Class	Variance in Fuel Costs before Interest and Incentive					Variance in Fuel Costs before Incentive		Variance in Fuel Costs		Reallocation of NPPH's AA Contribution to all rate classes			Actual Adjustment after Reallocation of NPPH's AA	
	Actual Fuel Costs	Recovered Fuel Costs	Variance (debit/credit)	% Var	Relative shares in total Variance	Interest Amount	Adjustment after interest	Incentive Amount	Adjustment after Incentive	Adjusted Relative Share (2)	Allocation of NPPH BA Share	Adjustment after reallocation of NPPH Share	Forecast kWh Sales	Cents per kWh
<b>Above the line Classes</b>														
Residential Subtotal	\$219,242,276	\$204,419,927	\$14,822,349	7.25%	40.62%	\$684,038	\$15,506,387	(\$1,482,235)	\$14,024,152	45.03%	\$1,522,816	\$15,546,968	4,256,431,756	0.365
Small General	\$12,538,145	\$11,731,900	\$806,246	6.87%	2.21%	\$37,207	\$843,453	(\$80,625)	\$762,829	2.45%	\$82,832	\$845,661	223,726,062	0.378
General Demand	\$130,466,145	\$121,660,524	\$8,805,621	7.24%	24.13%	\$406,371	\$9,211,992	(\$880,562)	\$8,331,430	26.75%	\$904,671	\$9,236,101	2,439,459,241	0.379
Large General	\$20,139,639	\$18,853,657	\$1,285,982	6.82%	3.52%	\$59,347	\$1,345,329	(\$128,598)	\$1,216,731	3.91%	\$132,119	\$1,348,850	397,470,794	0.339
Small Industrial	\$12,736,171	\$11,940,321	\$795,850	6.67%	2.18%	\$36,728	\$832,578	(\$79,585)	\$752,993	2.42%	\$81,764	\$834,757	257,632,430	0.324
Medium Industrial	\$24,045,629	\$22,548,908	\$1,496,721	6.64%	4.10%	\$69,072	\$1,565,793	(\$149,672)	\$1,416,121	4.55%	\$153,770	\$1,569,891	505,845,219	0.310
Large Industrial	\$43,531,255	\$40,789,970	\$2,741,285	6.72%	7.51%	\$126,508	\$2,867,793	(\$274,129)	\$2,593,664	8.33%	\$281,634	\$2,875,298	936,296,194	0.307
ELI 2P-RTP (base rate)	\$62,602,904	\$57,879,895	\$4,723,009	8.16%	12.94%	\$217,962	\$4,940,971	(\$472,301)	\$4,468,671	3.49%	\$118,045	\$1,205,161	441,378,432	0.273
Municipal	\$9,456,921	\$8,793,898	\$663,023	7.54%	1.82%	\$30,598	\$693,621	(\$66,302)	\$627,319	2.01%	\$68,118	\$695,436	194,541,877	0.357
Unmetered	\$5,836,149	\$5,487,826	\$348,323	6.35%	0.95%	\$16,075	\$364,398	(\$34,832)	\$329,565	1.06%	\$35,786	\$365,351	112,280,645	0.325
<b>Above the line Subtotal / Average</b>	<b>\$540,595,235</b>	<b>\$504,106,827</b>	<b>\$36,488,409</b>	<b>7.24%</b>	<b>100.00%</b>	<b>\$1,683,906</b>	<b>\$38,172,315</b>	<b>(\$3,648,841)</b>	<b>\$34,523,474</b>	<b>100.00%</b>	<b>\$3,381,554</b>	<b>\$34,523,474</b>	<b>9,765,062,650</b>	<b>0.354</b>
<b>Additional Energy (LF)</b>	<b>\$10,242,554</b>	<b>\$10,242,554</b>	<b>\$0</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>179,928,000</b>	<b>-</b>
<b>Total subject to FAM adj. (ATL and AE if under LIIR)</b>	<b>\$540,595,235</b>	<b>\$504,106,827</b>	<b>\$36,488,409</b>	<b>7.24%</b>	<b>100.00%</b>	<b>1,683,906</b>	<b>\$38,172,315</b>	<b>(\$3,648,841)</b>	<b>\$34,523,474</b>	<b>100.00%</b>	<b>\$3,381,554</b>	<b>\$34,523,474</b>	<b>9,944,990,650</b>	<b>0.347</b>
<b>Grand Total</b>	<b>\$540,595,235</b>	<b>\$504,106,827</b>	<b>\$36,488,409</b>	<b>7.24%</b>										

(1) Additional Energy is priced under the LF rate in 2012 and therefore isn't subject to FAM responsibilities

(2) Relative Shares (Column H) have been adjusted for the absence of New Page. This adjustment is based on kilowatt sales

## Base Cost of Fuel Cost of Service Allocation of Fuel Expenses among Rate Classes

FOR THE YEAR ENDING DECEMBER 31, 2011

Line #	COLUMN	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	
FORMULA									G × J (line 29)	G × K (line 29)	E × L (line 29)	K + L	J + K + I	G ÷ O (line 29)	G × P (line 29)	E × Q (line 29)	P + Q	O + P + Q	I + N + S	G ÷ U (line 29)	G ÷ V (line 29)	G ÷ W (line 29)	T + U + V + W	X × C	Y / Y (line 30)	Z × X (line 30)	AA / H	
	Rate Class	R/C Ratios <sup>(1)</sup>	3 CP Demands <sup>(2)</sup> KW Demand	Relative Shares	Energy Requirement <sup>(2)</sup> KWh Energy	Relative Shares	kWhs Sales <sup>(2)</sup>	Fuel Costs before Purchased Power	Purchased Power Regular Variable	Fixed Energy-related	Demand-related	Total	Total	Purchased Power Wind Variable	Fixed Energy-related	Demand-related	Total	Total	Total Fuel-related costs before Exports, OM&G and Foreign Exchange	Export Revenues	OM&G costs recovered in fuels	Exchange Interest Expense	Total Fuel-related costs	Adjusted for R/C ratio and Unbalanced	Relative Share	Adjusted for R/C ratio and Balanced	cents per kWh	
15	<b>Above-the-line Classes</b>																											
16	Residential non ETS						4,117,431,709																					
17	Residential ETS						194,315,333																					
18	Residential Subtotal	98.9%	3,361,452	51.6%	4,705,411,712	40.7%	4,311,747,042	\$178,488,885	\$12,150,842	\$6,432,904	\$4,445,596	\$10,878,500	\$23,029,343	\$13,242,018	\$3,972,605	\$2,157,164	\$6,129,769	\$19,371,787	\$220,890,016	(\$647,738)	(\$895,280)	\$2,094,973	\$221,441,970	\$219,017,336	40.6%	\$219,242,276	<b>5.085</b>	
19	Small General	102.3%	161,274	2.5%	261,439,254	2.3%	240,604,998	\$9,905,006	\$675,118	\$357,421	\$213,288	\$570,709	\$1,245,827	\$735,745	\$220,724	\$103,495	\$324,219	\$1,059,964	\$12,210,796	(\$35,989)	(\$49,743)	\$116,400	\$12,241,463	\$12,525,281	2.3%	\$12,538,145	<b>5.211</b>	
20	General Demand	107.2%	1,320,066	20.2%	2,607,250,626	22.5%	2,461,268,951	\$98,878,542	\$6,732,735	\$3,564,448	\$1,745,816	\$5,310,264	\$12,043,000	\$7,337,352	\$2,201,205	\$847,133	\$3,048,339	\$10,385,690	\$121,307,232	(\$358,909)	(\$496,071)	\$1,160,816	\$121,613,067	\$130,332,288	24.1%	\$130,466,145	<b>5.301</b>	
21	Large General	98.7%	168,073	2.6%	439,931,285	3.8%	415,187,345	\$16,657,483	\$1,136,040	\$601,443	\$222,280	\$823,723	\$1,959,763	\$1,238,059	\$371,418	\$107,858	\$479,276	\$1,717,335	\$20,334,581	(\$60,560)	(\$83,704)	\$195,869	\$20,386,186	\$20,118,976	3.7%	\$20,139,639	<b>4.851</b>	
22	Small Industrial	102.0%	101,706	1.6%	269,575,794	2.3%	255,790,937	\$10,191,417	\$696,129	\$368,545	\$134,509	\$503,054	\$1,199,182	\$758,643	\$227,593	\$65,268	\$292,861	\$1,051,504	\$12,442,104	(\$37,109)	(\$51,291)	\$120,022	\$12,473,725	\$12,723,103	2.4%	\$12,736,171	<b>4.979</b>	
23	Medium Industrial	100.8%	186,552	2.9%	516,191,812	4.5%	490,940,740	\$19,477,924	\$1,332,968	\$705,701	\$246,720	\$952,421	\$2,285,389	\$1,452,672	\$435,802	\$119,717	\$555,519	\$2,008,191	\$23,771,504	(\$71,058)	(\$98,214)	\$229,822	\$23,832,055	\$24,020,959	4.4%	\$24,045,629	<b>4.698</b>	
24	Large Industrial	97.5%	339,445	5.2%	964,478,128	8.3%	926,623,571	\$36,465,266	\$2,490,584	\$1,318,566	\$448,923	\$1,767,489	\$4,258,073	\$2,714,244	\$814,273	\$217,834	\$1,032,107	\$3,746,351	\$44,469,690	(\$132,768)	(\$183,508)	\$429,411	\$44,582,826	\$43,486,592	8.1%	\$43,531,255	<b>4.698</b>	
25	ELI 2P-RTP (base rate)	91.0%	680,346	10.4%	1,471,365,508	12.7%	1,457,706,100	\$56,028,029	\$3,799,525	\$2,011,546	\$899,772	\$2,911,319	\$6,710,844	\$4,140,732	\$1,242,220	\$436,602	\$1,678,822	\$5,819,554	\$68,558,427	(\$202,545)	(\$279,951)	\$655,090	\$68,731,021	\$62,538,674	11.6%	\$62,602,904	<b>4.295</b>	
26	Municipal	99.8%	127,876	2.0%	201,876,258	1.7%	193,783,569	\$7,652,042	\$521,308	\$275,991	\$169,119	\$445,110	\$966,417	\$568,122	\$170,437	\$82,063	\$252,499	\$820,622	\$9,439,081	(\$27,790)	(\$38,410)	\$89,881	\$9,462,761	\$9,447,219	1.7%	\$9,456,921	<b>4.880</b>	
27	Unmetered	100.0%	72,586	1.1%	125,231,266	1.1%	113,949,870	\$4,720,144	\$323,386	\$171,207	\$95,997	\$267,205	\$590,591	\$352,427	\$105,728	\$46,581	\$152,309	\$504,737	\$5,815,471	(\$17,239)	(\$23,827)	\$55,756	\$5,830,161	\$5,830,161	1.1%	\$5,836,149	<b>5.122</b>	
28	ATL Subtotal / Average	100.0%	6,519,376	100.0%	11,562,751,643	100.0%	10,867,603,123	\$438,464,738	\$29,858,635	\$15,807,772	\$8,622,020	\$24,429,793	\$54,288,428	\$32,540,015	\$9,762,004	\$4,183,716	\$13,945,721	\$46,485,735	\$539,238,901	(\$1,591,706)	(\$2,200,000)	\$5,148,040	\$540,595,235	\$540,040,590	100.0%	\$540,595,235	<b>4.974</b>	
29	Purchased Power Allocation Factors:								55.0%	64.7%	35.3%	45.0%		70.0%	70.0%	30.0%	30.0%											
30	Additional Energy																											
31	14 MW block	100.0%	42,857	0.7%	181,372,288	1.6%	178,878,000	\$10,242,554	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,242,554	\$0	\$0	\$0	\$10,242,554	NA	NA	\$10,242,554		
32	Sections 2C and 2D	100.0%	-	0.0%	-	0.0%	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	
33	Subtotal		42,857		181,372,288		178,878,000	\$10,242,554	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,242,554	\$0	\$0	\$0	\$10,242,554			\$10,242,554	<b>5.726</b>	
34	<b>Total subject to FAM adj. (Above-the-line &amp; Additional Energy if under LIIR)</b>		<b>6,519,376</b>		<b>11,562,751,643</b>		<b>10,867,603,123</b>	<b>\$438,464,738</b>	<b>\$29,858,635</b>	<b>\$15,807,772</b>	<b>\$8,622,020</b>	<b>\$24,429,793</b>	<b>\$54,288,428</b>	<b>\$32,540,015</b>	<b>\$9,762,004</b>	<b>\$4,183,716</b>	<b>\$13,945,721</b>	<b>\$46,485,735</b>	<b>\$539,238,901</b>	<b>(\$1,591,706)</b>	<b>(\$2,200,000)</b>	<b>\$5,148,040</b>	<b>\$540,595,235</b>			<b>\$540,595,235</b>	<b>4.974</b>	
35	<b>Below-the-line before Additional Energy</b>																											
36	GRLF	100.0%	1,576		9,549,691		9,325,359	\$482,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$482,305	\$0	\$0	\$0	\$482,305			\$482,305		
37	Mersey Basic Block (Energy entitlements)	100.0%	85,714		191,599,834		189,000,000	\$111,583	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$111,583	\$0	\$0	\$0	\$111,583			\$111,583		
38	ELI 2P-RTP (debits & credits only)		-		55,530,810		56,571,504	\$2,249,762	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,249,762	\$0	\$0	\$0	\$2,249,762			\$2,249,762		
39	<b>Total Below-the-line before Additional Energy</b>		<b>87,290</b>		<b>256,680,335</b>		<b>254,896,863</b>	<b>\$2,843,650</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,843,650</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,843,650</b>			<b>\$2,843,650</b>		
40	Exports	100.0%	-		26,486,000		25,644,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0		
41	<b>Subtotal (BTL before AE &amp; Exports)</b>		<b>87,290</b>		<b>283,166,335</b>		<b>280,540,863</b>	<b>\$451,550,942</b>	<b>\$29,858,635</b>	<b>\$15,807,772</b>	<b>\$8,622,020</b>	<b>\$24,429,793</b>	<b>\$54,288,428</b>	<b>\$32,540,015</b>	<b>\$9,762,004</b>	<b>\$4,183,716</b>	<b>\$13,945,721</b>	<b>\$46,485,735</b>	<b>\$552,325,105</b>	<b>(\$1,591,706)</b>	<b>(\$2,200,000)</b>	<b>\$5,148,040</b>	<b>\$553,681,439</b>			<b>\$553,681,439</b>	<b>4.888</b>	
42	<b>Grand Total</b>		<b>6,649,522</b>		<b>12,027,290,267</b>		<b>11,327,021,986</b>	<b>\$451,550,942</b>	<b>\$29,858,635</b>	<b>\$15,807,772</b>	<b>\$8,622,020</b>	<b>\$24,429,793</b>	<b>\$54,288,428</b>	<b>\$32,540,015</b>	<b>\$9,762,004</b>	<b>\$4,183,716</b>	<b>\$13,945,721</b>	<b>\$46,485,735</b>	<b>\$552,325,105</b>	<b>(\$1,591,706)</b>	<b>(\$2,200,000)</b>	<b>\$5,148,040</b>	<b>\$553,681,439</b>			<b>\$553,681,439</b>	<b>4.888</b>	

Footnotes  
(1) Source: COSS as per 2009 Compliance Filing  
(2) Source: Forecast for 2011

MAE options (LIRR=1, LF=0) 0.0  
AE Multiplier 1.01373

LI AE fuel cost differential (c/kWh)  
(1.02816)

	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Total
Total Fuel Costs before New Page Gas Loss	\$65,446,927	\$55,406,557	\$48,531,145	\$44,174,995	\$39,583,692	\$42,628,140	\$42,911,403	\$45,275,850	\$37,619,133	\$39,900,148	\$41,935,536	\$48,911,579	\$552,325,105
Purchased Power Regular	\$8,302,348	\$4,307,533	\$1,948,549	\$5,342,028	\$5,724,746	\$3,570,261	\$2,978,014	\$3,471,935	\$5,770,896	\$2,455,576	\$4,318,545	\$6,097,997	\$54,288,428
Purchased Power Wind	<u>\$2,912,068</u>	<u>\$3,137,513</u>	<u>\$4,356,541</u>	<u>\$5,620,939</u>	<u>\$3,141,182</u>	<u>\$3,464,000</u>	<u>\$3,606,964</u>	<u>\$3,131,338</u>	<u>\$2,500,937</u>	<u>\$4,951,747</u>	<u>\$4,578,689</u>	<u>\$5,083,817</u>	<u>\$46,485,735</u>
Fuel Costs net of Purchased Power	\$54,232,511	\$47,961,511	\$42,226,055	\$33,212,028	\$30,717,764	\$35,593,879	\$36,326,425	\$38,672,577	\$29,347,300	\$32,492,825	\$33,038,302	\$37,729,765	\$451,550,942

**BTL before AE**

<b>GRLF</b>														
DSM Unit Costs														
Admin Charge Revenues	\$1,979	\$76	\$473	\$2,116	\$10,267	\$1,613	\$11,348	\$8,792	\$4,172	\$14,836	\$6,539	\$1,555	\$63,765	
DSM-related Revenues	\$139	\$5	\$33	\$148	\$719	\$113	\$794	\$615	\$292	\$1,039	\$458	\$109	\$4,464	
Total Revenues	(\$45,481)	(\$16,455)	(\$10,801)	\$8,564	\$111,979	(\$1,840)	\$127,758	\$94,484	\$38,163	\$148,257	\$81,886	\$14,019	\$550,533	
Fuel Costs	(\$47,599)	(\$16,536)	(\$11,307)	\$6,300	\$100,993	(\$3,566)	\$115,615	\$85,077	\$33,699	\$132,383	\$74,890	\$12,355	\$482,305	
<b>Mersey Basic Block</b>														
Fuel Related - Water Royalties	\$9,056	\$9,056	\$9,056	\$9,056	\$9,056	\$9,397	\$9,397	\$9,397	\$9,927	\$9,927	\$9,129	\$9,129	\$111,583	
<b>ELI 2P-RTP</b>														
kWh Sales	159,693,344	150,509,400	169,463,371	169,151,051	178,375,532	156,522,315	178,918,489	163,566,049	85,857,834	25,729,147	37,618,560	38,872,512	1,514,277,604	
Debits	\$911,841	\$748,427	\$967,174	\$1,082,079	\$1,231,462	\$891,467	\$1,185,489	\$837,951	\$315,621	\$166,058	\$0	\$0	\$8,337,568	
Credits	(\$1,382,122)	(\$537,284)	(\$556,069)	(\$465,881)	(\$440,560)	(\$875,870)	(\$436,122)	(\$462,807)	(\$187,649)	\$0	\$0	\$0	-\$6,087,807	
<b>Total BTL Fuel Cost AE</b>	<b>(\$508,823)</b>	<b>\$203,664</b>	<b>\$408,854</b>	<b>\$631,555</b>	<b>\$900,952</b>	<b>\$21,428</b>	<b>\$874,379</b>	<b>\$188,982</b>	<b>(\$103,561)</b>	<b>\$120,719</b>	<b>\$84,018</b>	<b>\$21,484</b>	<b>\$2,843,650</b>	

**Fuel Costs excl. BTL bfr AE**

Fuel Costs before PP	\$54,741,334	\$47,757,847	\$41,817,201	\$32,580,473	\$29,816,812	\$35,572,451	\$35,452,046	\$38,483,595	\$29,450,861	\$32,372,106	\$32,954,284	\$37,708,281	448,707,292
PP Regular	\$8,302,348	\$4,307,533	\$1,948,549	\$5,342,028	\$5,724,746	\$3,570,261	\$2,978,014	\$3,471,935	\$5,770,896	\$2,455,576	\$4,318,545	\$6,097,997	54,288,428
PP Wind	<u>\$2,912,068</u>	<u>\$3,137,513</u>	<u>\$4,356,541</u>	<u>\$5,620,939</u>	<u>\$3,141,182</u>	<u>\$3,464,000</u>	<u>\$3,606,964</u>	<u>\$3,131,338</u>	<u>\$2,500,937</u>	<u>\$4,951,747</u>	<u>\$4,578,689</u>	<u>\$5,083,817</u>	<u>46,485,735</u>
<b>Total</b>	<b>\$65,955,751</b>	<b>\$55,202,894</b>	<b>\$48,122,291</b>	<b>\$43,543,441</b>	<b>\$38,682,740</b>	<b>\$42,606,712</b>	<b>\$42,037,025</b>	<b>\$45,086,868</b>	<b>\$37,722,694</b>	<b>\$39,779,429</b>	<b>\$41,851,518</b>	<b>\$48,890,095</b>	<b>549,481,455</b>

**Additional Energy**

<b>AE 14 MW block</b>													
Fuel Costs before PP	\$887,415	\$714,261	\$885,011	\$829,697	\$887,415	\$829,697	\$887,415	\$887,415	\$829,697	\$887,415	\$829,697	\$887,415	\$10,242,554
<b>PP Regular Costs</b>													
Variable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Energy-related	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Demand-related	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>PP Wind Costs</b>													
Variable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Energy-related	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Demand-related	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$887,415</b>	<b>\$714,261</b>	<b>\$885,011</b>	<b>\$829,697</b>	<b>\$887,415</b>	<b>\$829,697</b>	<b>\$887,415</b>	<b>\$887,415</b>	<b>\$829,697</b>	<b>\$887,415</b>	<b>\$829,697</b>	<b>\$887,415</b>	<b>\$10,242,554</b>

**AE Section 2C & 2D**

Fuel Costs before PP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>PP Regular Costs</b>													
Variable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Energy-related	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Demand-related	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>PP Wind Costs</b>													
Variable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Energy-related	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Demand-related	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>AE Total</b>	<b>\$887,415</b>	<b>\$714,261</b>	<b>\$885,011</b>	<b>\$829,697</b>	<b>\$887,415</b>	<b>\$829,697</b>	<b>\$887,415</b>	<b>\$887,415</b>	<b>\$829,697</b>	<b>\$887,415</b>	<b>\$829,697</b>	<b>\$887,415</b>	<b>\$10,242,554</b>
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<b>ATL-related Fuel costs</b>	<b>\$53,853,919</b>	<b>\$47,043,586</b>	<b>\$40,932,190</b>	<b>\$31,750,776</b>	<b>\$28,929,397</b>	<b>\$34,742,754</b>	<b>\$34,564,631</b>	<b>\$37,596,179</b>	<b>\$28,621,163</b>	<b>\$31,484,691</b>	<b>\$32,124,586</b>	<b>\$36,820,865</b>	<b>\$438,464,738</b>
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**Fuel costs before PP**

Domestic	\$25,025,986	\$21,523,106	\$17,780,334	\$12,711,713	\$10,957,251	\$11,634,074	\$11,047,849	\$12,175,763	\$10,179,512	\$12,885,231	\$14,233,032	\$18,335,035	\$178,488,885
Small General	\$1,201,387	\$1,082,361	\$961,113	\$691,232	\$653,119	\$724,287	\$735,579	\$807,569	\$680,309	\$782,415	\$721,202	\$864,433	\$9,905,006
General	\$11,160,486	\$10,008,175	\$8,622,502	\$6,629,782	\$6,137,268	\$7,935,791	\$8,067,021	\$8,618,654	\$6,860,010	\$8,363,047	\$7,875,727	\$8,600,080	\$98,878,542
Large General	\$1,631,579	\$1,348,509	\$1,397,367	\$1,106,549	\$1,081,142	\$1,387,506	\$1,570,685	\$1,747,883	\$1,350,607	\$1,481,921	\$1,302,226	\$1,251,508	\$16,657,483
Small Industrial	\$1,099,760	\$964,673	\$890,512	\$687,565	\$671,784	\$851,798	\$949,149	\$853,933	\$798,892	\$704,009	\$816,716	\$902,626	\$10,191,417
Medium Industrial	\$1,712,148	\$1,679,246	\$1,613,542	\$1,429,150	\$1,232,204	\$1,742,318	\$1,697,356	\$1,805,097	\$1,617,974	\$1,765,871	\$1,614,657	\$1,568,362	\$19,477,924
Large Industrial	\$3,508,313	\$3,113,757	\$2,847,839	\$2,533,070	\$2,442,392	\$3,217,778	\$3,132,217	\$3,548,413	\$3,017,093	\$3,250,167	\$3,078,886	\$2,775,343	\$36,465,266
ELI 2P-RTP	\$7,155,451	\$6,085,196	\$5,711,979	\$5,104,046	\$4,969,462	\$6,334,351	\$6,412,634	\$6,987,513	\$3,242,250	\$1,208,294	\$1,427,742	\$1,389,111	\$56,028,029
Municipal	\$927,967	\$827,524	\$714,430	\$530,217	\$449,122	\$526,500	\$554,670	\$606,348	\$494,270	\$638,710	\$648,302	\$733,982	\$7,652,042
Unmetered	<u>\$430,841</u>	<u>\$411,039</u>	<u>\$392,573</u>	<u>\$327,451</u>	<u>\$335,654</u>	<u>\$388,351</u>	<u>\$397,470</u>	<u>\$445,008</u>	<u>\$380,247</u>	<u>\$405,028</u>	<u>\$406,096</u>	<u>\$400,385</u>	<u>\$4,720,144</u>
<b>Total</b>	<b>\$53,853,919</b>	<b>\$47,043,586</b>	<b>\$40,932,190</b>	<b>\$31,750,776</b>	<b>\$28,929,397</b>	<b>\$34,742,754</b>	<b>\$34,564,631</b>	<b>\$37,596,179</b>	<b>\$28,621,163</b>	<b>\$31,484,691</b>	<b>\$32,124,586</b>	<b>\$36,820,865</b>	<b>\$438,464,738</b>







Rate Class	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	2012 Total
<b>kWh Sales</b>													
<b>ATL Classes</b>													
Domestic Non-TOU	499,163,301	433,816,150	434,893,044	347,393,103	315,034,795	261,044,222	263,864,325	258,875,424	258,342,179	295,220,943	341,060,150	445,876,338	4,154,583,973
Domestic TOU	30,792,209	25,983,733	25,494,426	20,691,134	15,601,414	9,875,888	8,538,976	7,935,625	8,849,149	12,456,826	18,965,498	32,769,017	<u>217,953,895</u>
Domestic Total	529,955,510	459,799,884	460,387,470	368,084,237	330,636,209	270,920,110	272,403,300	266,811,049	267,191,327	307,677,769	360,025,649	478,645,355	4,372,537,868
Small General	24,058,155	22,094,774	21,160,188	17,946,423	16,444,738	15,659,988	16,138,743	16,246,670	14,709,451	16,405,657	17,173,386	21,449,298	219,487,473
General	243,205,955	228,102,250	234,588,784	202,976,382	191,339,552	193,482,798	209,260,031	203,474,422	188,749,284	197,408,095	206,245,424	235,174,192	2,534,007,171
Large General	33,625,608	30,826,581	33,284,417	30,577,140	30,579,816	32,043,700	36,863,861	36,370,414	33,808,764	32,195,654	31,820,043	32,355,294	394,351,292
Small Industrial	22,882,335	21,937,064	22,002,210	20,991,045	21,156,518	22,086,013	22,450,832	22,408,631	20,946,372	19,291,699	21,159,328	24,538,118	261,850,163
Medium Industrial	44,144,421	39,831,764	42,507,306	42,360,012	41,856,357	43,819,054	43,778,788	43,826,092	42,686,817	43,041,743	42,152,102	42,939,457	512,943,913
Large Industrial	75,703,039	68,601,236	75,839,465	74,997,597	77,472,135	76,701,739	78,206,345	87,481,419	81,358,107	81,777,039	79,203,168	75,302,947	932,644,237
ELI 2P-RTP (Adjusted CBL)	153,671,712	143,757,408	153,671,712	148,714,560	153,671,712	148,714,560	153,671,712	153,671,712	148,714,560	153,671,712	148,714,560	153,671,712	1,814,317,632
Municipal	20,909,021	19,129,220	18,619,713	15,454,119	14,136,732	13,400,646	14,718,678	14,519,720	14,198,334	15,252,395	16,990,471	20,039,215	197,368,264
Unmetered	9,721,224	9,257,729	9,705,211	9,363,232	9,921,163	9,443,188	9,281,947	9,623,606	9,720,858	9,488,897	10,074,885	10,138,028	<u>115,739,970</u>
<b>ATL Total</b>	<b>1,157,876,979</b>	<b>1,043,337,909</b>	<b>1,071,766,478</b>	<b>931,464,747</b>	<b>887,214,932</b>	<b>826,271,797</b>	<b>856,774,239</b>	<b>854,433,734</b>	<b>822,083,875</b>	<b>876,210,661</b>	<b>933,559,016</b>	<b>1,094,253,616</b>	<b>11,355,247,982</b>
<b>BTL</b>													
Additional Energy													
AE 14 MW block	15,498,000	13,482,000	15,498,000	14,490,000	15,498,000	14,490,000	15,498,000	15,498,000	14,490,000	15,498,000	14,490,000	15,498,000	179,928,000
AE Section 2C & 2D	0	0	0	0	0	0	0	0	0	0	0	0	0
GRLF	8,578,872	8,320,560	7,626,966	8,805,992	8,030,529	7,920,793	9,180,143	10,422,773	14,026,206	9,055,570	8,653,936	7,789,143	108,411,483
Mersey BB	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	189,000,000
ELI 2P-RTP Debits\Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>BTL Total</b>	<b>39,826,872</b>	<b>37,552,560</b>	<b>38,874,966</b>	<b>39,045,992</b>	<b>39,278,529</b>	<b>38,160,793</b>	<b>40,428,143</b>	<b>41,670,773</b>	<b>44,266,206</b>	<b>40,303,570</b>	<b>38,893,936</b>	<b>39,037,143</b>	<b>477,339,483</b>
	1,197,703,851												
<b>NSR</b>	<b>1,293,794,995</b>	<b>1,168,598,439</b>	<b>1,197,746,988</b>	<b>1,035,710,259</b>	<b>989,059,401</b>	<b>910,896,620</b>	<b>946,254,359</b>	<b>951,452,353</b>	<b>910,475,832</b>	<b>972,762,792</b>	<b>1,035,877,824</b>	<b>1,234,482,170</b>	<b>12,647,112,031</b>
<b>Exports</b>	1974000	1975000	6985000	0	0	3000	8000000	4997000	0	3000000	2000000	5973000	<b>34,907,000</b>
<b>TSR</b>	<b>1,295,768,995</b>	<b>1,170,573,439</b>	<b>1,204,731,988</b>	<b>1,035,710,259</b>	<b>989,059,401</b>	<b>910,899,620</b>	<b>954,254,359</b>	<b>956,449,353</b>	<b>910,475,832</b>	<b>975,762,792</b>	<b>1,037,877,824</b>	<b>1,240,455,170</b>	<b>12,682,019,031</b>
<b>kWh requirements</b>													
<b>ATL</b>													
Domestic Non-TOU	556,500,323	484,262,543	481,706,870	380,603,585	344,790,687	281,202,685	284,332,958	281,670,144	276,977,361	320,883,292	373,803,209	503,556,309	4,570,289,966
Domestic TOU	34,447,911	29,132,813	28,576,618	22,794,530	17,073,277	10,628,969	9,192,499	8,651,977	9,496,606	13,628,731	20,878,693	37,059,235	<u>241,561,860</u>
Domestic Total	590,948,233	513,395,356	510,283,488	403,398,115	361,863,964	291,831,654	293,525,456	290,322,121	286,473,968	334,512,023	394,681,902	540,615,544	4,811,851,826
Small General	26,529,287	24,390,747	23,438,724	19,672,558	18,047,703	16,798,865	17,436,620	17,802,219	15,832,488	17,795,164	18,773,136	23,898,171	240,415,681
General	260,536,899	245,230,266	253,143,309	216,505,836	204,533,397	203,947,082	221,192,578	216,684,933	198,519,708	209,822,939	218,989,632	253,973,653	2,703,080,232
Large General	35,948,050	32,988,773	35,680,546	32,576,845	32,673,563	33,727,446	39,130,798	39,002,131	35,663,582	34,314,434	33,789,206	34,973,764	420,469,138
Small Industrial	24,221,711	23,295,430	23,486,676	22,260,716	22,595,309	23,334,668	23,702,233	23,836,916	22,036,610	20,491,819	22,426,754	26,324,275	278,013,116
Medium Industrial	46,550,000	42,136,719	45,137,281	44,735,280	44,634,485	46,139,659	46,053,102	46,545,325	44,827,189	45,571,855	44,483,497	45,890,035	542,704,428
Large Industrial	78,896,195	71,689,190	79,544,136	78,386,836	81,742,221	80,109,023	81,620,132	92,067,992	84,931,143	85,952,962	82,600,933	79,493,566	977,034,327
ELI 2P-RTP	156,806,615	146,690,059	156,806,615	151,748,337	156,806,615	151,748,337	156,806,615	156,806,615	151,748,337	156,806,615	151,748,337	156,806,615	1,851,329,712
Municipal	21,849,901	20,040,298	19,602,938	16,214,006	14,952,178	14,021,313	15,395,137	15,284,673	14,804,959	16,001,087	17,726,077	21,190,475	207,083,043
Unmetered	10,868,764	10,422,964	10,960,539	10,369,198	11,130,154	10,299,302	10,138,811	10,578,571	10,468,614	10,368,133	10,965,699	11,482,571	<u>128,053,320</u>
Total	1,253,155,655	1,130,279,804	1,158,084,251	995,867,728	948,979,590	871,957,347	905,001,482	908,931,496	865,306,595	931,637,030	996,185,173	1,194,648,669	12,160,034,820







Category	January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>kWh Sales</b>													
<b>ATL Classes</b>													
Domestic Non-TOU	499,163,301	433,816,150	434,893,044	347,393,103	315,034,795	261,044,222	263,864,325	258,875,424	258,342,179	295,220,943	341,060,150	445,876,338	4,154,583,973
Domestic TOU	30,792,209	25,983,733	25,494,426	20,691,134	15,601,414	9,875,888	8,538,976	7,935,625	8,849,149	12,456,826	18,965,498	32,769,017	217,953,895
Domestic Total	529,955,510	459,799,884	460,387,470	368,084,237	330,636,209	270,920,110	272,403,300	266,811,049	267,191,327	307,677,769	360,025,649	478,645,355	4,372,537,868
Small General	24,058,155	22,094,774	21,160,188	17,946,423	16,444,738	15,659,988	16,138,743	16,246,670	14,709,451	16,405,657	17,173,386	21,449,298	219,487,473
General	243,205,955	228,102,250	234,588,784	202,976,382	191,339,552	193,482,798	209,260,031	203,474,422	188,749,284	197,408,095	206,245,424	235,174,192	2,534,007,171
Large General	33,625,608	30,826,581	33,284,417	30,577,140	30,579,816	32,043,700	36,863,861	36,370,414	33,808,764	32,195,654	31,820,043	32,355,294	394,351,292
Small Industrial	22,882,335	21,937,064	22,002,210	20,991,045	21,156,518	22,086,013	22,450,832	22,408,631	20,946,372	19,291,699	21,159,328	24,538,118	261,850,163
Medium Industrial	44,144,421	39,831,764	42,507,306	42,360,012	41,856,357	43,819,054	43,778,788	43,826,092	42,686,817	43,041,743	42,152,102	42,939,457	512,943,913
Large Industrial	75,703,039	68,601,236	75,839,465	74,997,597	77,472,135	76,701,739	78,206,345	87,481,419	81,358,107	81,777,039	79,203,168	75,302,947	932,644,237
ELI 2P-RTP	153,671,712	143,757,408	153,671,712	148,714,560	153,671,712	148,714,560	153,671,712	153,671,712	148,714,560	153,671,712	148,714,560	153,671,712	1,814,317,632
Municipal	20,909,021	19,129,220	18,619,713	15,454,119	14,136,732	13,400,646	14,718,678	14,519,720	14,198,334	15,252,395	16,990,471	20,039,215	197,368,264
Unmetered	9,721,224	9,257,729	9,705,211	9,363,232	9,921,163	9,443,188	9,281,947	9,623,606	9,720,858	9,488,897	10,074,885	10,138,028	115,739,970
<b>ATL Total</b>	<b>1,157,876,979</b>	<b>1,043,337,909</b>	<b>1,071,766,478</b>	<b>931,464,747</b>	<b>887,214,932</b>	<b>826,271,797</b>	<b>856,774,239</b>	<b>854,433,734</b>	<b>822,083,875</b>	<b>876,210,661</b>	<b>933,559,016</b>	<b>1,094,253,616</b>	<b>11,355,247,982</b>
<b>BTL Classes</b>													
Additional Energy	15,498,000	13,482,000	15,498,000	14,490,000	15,498,000	14,490,000	15,498,000	15,498,000	14,490,000	15,498,000	14,490,000	15,498,000	179,928,000
GRLF	8,578,872	8,320,560	7,626,966	8,805,992	8,030,529	7,920,793	9,180,143	10,422,773	14,026,206	9,055,570	8,653,936	7,789,143	108,411,483
Mersey Basic Block	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	189,000,000
Mersey Section 2D related													-
<b>BTL Total</b>	<b>39,826,872</b>	<b>37,552,560</b>	<b>38,874,966</b>	<b>39,045,992</b>	<b>39,278,529</b>	<b>38,160,793</b>	<b>40,428,143</b>	<b>41,670,773</b>	<b>44,266,206</b>	<b>40,303,570</b>	<b>38,893,936</b>	<b>39,037,143</b>	<b>477,339,483</b>
<b>In-Province Total</b>	<b>1,197,703,851</b>	<b>1,080,890,469</b>	<b>1,110,641,444</b>	<b>970,510,739</b>	<b>926,493,461</b>	<b>864,432,591</b>	<b>897,202,382</b>	<b>896,104,507</b>	<b>866,350,081</b>	<b>916,514,230</b>	<b>972,452,953</b>	<b>1,133,290,759</b>	<b>11,832,587,465</b>
<b>Export kWh Sales</b>	1,914,000	1,916,000	6,776,000	-	-	3,000	7,760,000	4,847,000	-	2,910,000	1,940,000	5,793,000	<b>33,859,000</b>
Export Losses	59,000	59,000	210,000	0	0	0	240,000	150,000	0	90,000	60,000	179,000	<b>1,047,000</b>
	1,973,000,000	1,975,000,000	6,986,000,000	-	-	3,000,000	8,000,000,000	4,997,000,000	-	3,000,000,000	2,000,000,000	5,972,000,000	<b>34,906,000</b>
Total Electric Sales	1,199,617,851	1,082,806,469	1,117,417,444	970,510,739	926,493,461	864,435,591	904,962,382	900,951,507	866,350,081	919,424,230	974,392,953	1,139,083,759	11,866,446,465
NSR	<b>1,293,794,995</b>	<b>1,168,598,439</b>	<b>1,197,746,988</b>	<b>1,035,710,259</b>	<b>989,059,401</b>	<b>910,896,620</b>	<b>946,254,359</b>	<b>951,452,353</b>	<b>910,475,832</b>	<b>972,762,792</b>	<b>1,035,877,824</b>	<b>1,234,482,170</b>	12,647,112,031
TSR	<b>1,295,767,995</b>	<b>1,170,573,439</b>	<b>1,204,732,988</b>	<b>1,035,710,259</b>	<b>989,059,401</b>	<b>910,899,620</b>	<b>954,254,359</b>	<b>956,449,353</b>	<b>910,475,832</b>	<b>975,762,792</b>	<b>1,037,877,824</b>	<b>1,240,454,170</b>	12,682,018,031
ELI 2P-RTP	153,671,712	143,757,408	153,671,712	148,714,560	153,671,712	148,714,560	153,671,712	153,671,712	148,714,560	153,671,712	148,714,560	153,671,712	1,814,317,632

MONTHLY SYSTEM COINCIDENT PEAKS: REQUIREMENTS, SALES, AND LOSSES BY RATE CLASS IN MWh PER HOUR

	2011 January	2011 February	2011 March	2011 April	2011 May	2011 June	2011 July	2011 August	2011 September	2011 October	2011 November	2011 December	Annual Peak	3CP
Residential non ToD	1,172,910	1,056,738	865,466	759,366	637,212	392,473	464,539	524,411	510,295	681,918	911,651	1,042,119	1,172,910	3,271,767
Residential ToD	28,107	27,458	20,067	17,725	15,421	12,889	11,534	10,903	10,886	13,346	48,340	34,121	28,107	89,686
Small General	55,491	58,013	33,129	31,165	25,206	35,677	37,656	26,699	31,945	29,287	27,502	47,770	55,491	161,274
General Demand	410,840	449,003	449,557	378,880	333,696	420,234	437,848	381,022	319,474	302,334	292,301	460,223	410,840	1,320,066
Large General	56,399	56,601	63,124	57,601	54,109	65,684	68,271	63,468	46,644	49,808	45,781	55,073	56,399	168,073
Small Industrial	33,582	35,683	41,061	43,465	35,885	41,866	42,872	35,114	29,983	26,404	24,852	32,441	33,582	101,706
Medium Industrial	63,498	61,565	68,939	69,684	56,124	66,377	65,788	61,858	64,382	61,323	42,214	61,490	63,498	186,552
Large Industrial With Interruptible	111,820	114,133	104,365	114,667	117,461	123,416	112,516	117,225	133,946	120,734	111,030	113,492	111,820	339,445
Large Industrial Firm	29,562	30,384	29,705	36,192	24,612	28,790	29,237	27,155	31,911	27,757	28,952	28,919	29,562	88,865
Large Industrial Interruptible Only	82,258	83,749	74,660	78,475	92,848	94,627	83,279	90,070	102,035	92,977	82,078	84,573	82,258	250,580
Gen. Repl. & Load Follow.	(72)	(346)	(698)	(656)	2,278	(622)	4,741	(170)	5,066	(159)	8,596	1,994	(72)	1,576
Bowater Mersey	28,571	28,571	28,571	28,571	28,571	28,571	28,571	28,571	28,571	28,571	28,571	28,571	28,571	85,714
Mersey Additional Energy	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	42,857
ELI 2P-RTP	226,782	226,782	226,782	226,782	226,782	226,782	226,782	226,782	226,782	226,782	226,782	226,782	226,782	680,346
Municipal	43,544	42,148	38,319	32,833	26,961	26,014	26,491	24,582	24,099	30,354	32,576	42,184	43,544	127,876
Unmetered	30,257	11,662	2,775	2,734	3,344	3,511	3,336	3,052	18,812	13,932	19,709	30,667	30,257	72,586
<b>NSR Peak:</b>	<b>2,276,014</b>	<b>2,182,296</b>	<b>1,955,742</b>	<b>1,777,104</b>	<b>1,577,334</b>	<b>1,457,159</b>	<b>1,545,231</b>	<b>1,517,803</b>	<b>1,465,170</b>	<b>1,598,920</b>	<b>1,834,190</b>	<b>2,191,212</b>	<b>2,276,014</b>	<b>6,649,522</b>

**System Coincident Load Factor 0.5910**

<u>Rate Base</u>	Average	2010	2011
Steam Plant	\$ 977,802	\$ 973,312	\$ 982,291
Steam Plant - CWIP	\$ 58,376	\$ 42,937	\$ 73,815
Environmental & Fuel Conversion	\$ 200,091	\$ 204,341	\$ 195,840
Environmental & Fuel Conversion - CWIP	\$ 7,780	\$ 14,710	\$ 849
Hydro Plant	\$ 280,008	\$ 268,285	\$ 291,731
Hydro Plant - CWIP	\$ 17,351	\$ 16,375	\$ 18,327
Wind Plant	\$ 194,997	\$ 143,828	\$ 246,165
Wind Plant - CWIP	\$ 11,377	\$ 21,377	\$ 1,377
Gas Turbine Plant	\$ 9,541	\$ 8,264	\$ 10,817
Gas Turbine Plant - CWIP	\$ 1,658	\$ 1,645	\$ 1,670
LM6000 Plant	\$ 56,292	\$ 57,542	\$ 55,042
LM6000 Plant - CWIP	\$ 3,305	\$ 3,305	\$ 3,305
General Property Plant	\$ 214,262	\$ 173,526	\$ 254,998
General Property Plant - CWIP	\$ 21,523	\$ 56,913	\$ (13,868)
Transmission Plant	\$ 326,619	\$ 295,259	\$ 357,978
Transmission Plant - CWIP	\$ 22,267	\$ 32,887	\$ 11,647
Distribution Plant	\$ 569,874	\$ 565,802	\$ 573,947
Dedicated Hydro Mersey Plant - Direct	\$ 17,895	\$ 17,220	\$ 18,570

Generation Rate Base	Total Company	Initial Classification			Further Classification			Fully Classified		
		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer
Steam Plant	\$ 1,244,049	\$ 1,036,178	\$ 207,871	\$ -	\$ (612,432)	\$ 612,432	\$ -	\$ 423,746	\$ 820,303	\$ -
Hydro Plant	\$ 279,464	\$ 279,464	\$ -	\$ -	\$ (165,177)	\$ 165,177	\$ -	\$ 114,287	\$ 165,177	\$ -
Wind Plant	\$ 206,374	\$ 206,374	\$ -	\$ -	\$ (144,462)	\$ 144,462	\$ -	\$ 61,912	\$ 144,462	\$ -
LM6000 Plant	\$ 59,597	\$ 59,597	\$ -	\$ -	\$ (35,225)	\$ 35,225	\$ -	\$ 24,372	\$ 35,225	\$ -
Gas Turbine Plant - Other	\$ 11,199	\$ 11,199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,199	\$ -	\$ -
Total Generation Plant	\$ 1,800,683	\$ 1,592,812	\$ 207,871	\$ -	\$ (957,296)	\$ 957,296	\$ -	\$ 635,516	\$ 1,165,167	\$ -
General Property Plant	\$ 156,125	\$ 138,102	\$ 18,023	\$ -	\$ (83,000.83)	\$ 83,001	\$ -	\$ 55,101	\$ 101,024	\$ -
Total Plant in Service	\$ 1,956,808	\$ 1,730,914	\$ 225,894	\$ -	\$ (1,040,297)	\$ 1,040,297	\$ -	\$ 690,617	\$ 1,266,191	\$ -
								<b>35.3%</b>	<b>64.7%</b>	

# Cost of Service BA Calculations

FOR THE YEAR ENDING DECEMBER 31, 2012

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COLUMN	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
FORMULA						E - D		C + F + G	H / E	H / H (Line 30)	J x K (line 30)	H + K		M x N (Line 30)	L + N		P x Q (Line 30)	O - Q		R / S

Rate Class	BA 2011 Collections	BA predicated on actual numbers	Variance (debit/credit)	AA 2011 Collections	AA predicated on actual numbers	Variance (debit/credit)	Deferred Amount from 2011 FAM AA proceeding	Total	% Var	Relative shares in total Variance	Interest Amount	Adjustment after interest	Adjusted Relative Share (1)	Allocation of NPPH BA Share	Adjustment after reallocation of NPPH Share	Relative Share	Rebate	Adjustment after rebate	Forecast kWh Sales (2)	Cents per KWh
<b>Above the line Classes</b>																				
Residential Subtotal	\$4,786,039	\$4,732,082	(\$53,957)	\$7,114,383	\$12,063,526	\$4,949,144	\$11,819,949	\$16,715,136	99.52%	37.14%	\$1,853,973	\$18,569,109	42.59%	\$2,720,827	\$21,289,937	42.59%	\$6,179,662	\$15,110,275	4,256,431,756	0.355
Small General	\$307,974	\$268,312	(\$39,662)	\$401,810	\$644,555	\$242,745	\$663,121	\$866,204	134.39%	1.92%	\$96,076	\$962,280	2.21%	\$140,997	\$1,103,277	2.21%	\$320,239	\$783,037	223,726,062	0.350
General Demand	\$2,855,072	\$2,778,939	(\$76,133)	\$3,273,488	\$6,152,087	\$2,878,599	\$7,372,441	\$10,174,907	165.39%	22.61%	\$1,128,558	\$11,303,465	25.92%	\$1,656,233	\$12,959,698	25.92%	\$3,761,709	\$9,197,989	2,439,459,241	0.377
Large General	\$456,706	\$443,210	(\$13,496)	\$386,124	\$821,692	\$435,567	\$1,174,643	\$1,596,714	194.32%	3.55%	\$177,101	\$1,773,815	4.07%	\$259,907	\$2,033,723	4.07%	\$590,313	\$1,443,410	397,470,794	0.363
Small Industrial	\$296,717	\$282,710	(\$14,008)	\$317,181	\$588,908	\$271,727	\$711,518	\$969,237	164.58%	2.15%	\$107,504	\$1,076,741	2.47%	\$157,769	\$1,234,510	2.47%	\$358,331	\$876,178	257,632,430	0.340
Medium Industrial	\$608,767	\$561,329	(\$47,438)	\$544,944	\$1,055,932	\$510,988	\$1,372,192	\$1,835,742	173.85%	4.08%	\$203,613	\$2,039,355	4.68%	\$298,815	\$2,338,170	4.68%	\$678,682	\$1,659,488	505,845,219	0.328
Large Industrial	\$917,357	\$941,283	\$23,925	\$750,565	\$1,738,688	\$988,123	\$2,500,541	\$3,512,589	202.03%	7.81%	\$389,602	\$3,902,191	8.95%	\$571,766	\$4,473,957	8.95%	\$1,298,620	\$3,175,337	936,296,194	0.339
ELI 2P-RTP (base rate)	\$1,608,983	\$2,140,817	\$531,834	\$1,174,123	\$3,399,866	\$2,225,744	\$4,842,272	\$7,599,850	223.53%	16.89%	\$842,944	\$8,442,794	4.71%	\$300,950	\$2,354,872	4.71%	\$683,530	\$1,671,342	441,378,432	0.379
Municipal	\$203,473	\$207,367	\$3,894	\$218,975	\$445,127	\$226,151	\$546,672	\$776,718	174.49%	1.73%	\$86,150	\$862,868	1.98%	\$126,431	\$989,299	1.98%	\$287,156	\$702,143	194,541,877	0.361
Unmetered	\$142,437	\$140,553	(\$1,884)	\$118,508	\$252,975	\$134,468	\$335,278	\$467,862	184.94%	1.04%	\$51,893	\$519,755	1.19%	\$76,157	\$595,912	1.19%	\$172,971	\$422,941	112,280,645	0.377
<b>Above the line Subtotal / Average</b>	<b>\$12,183,526</b>	<b>\$12,496,602</b>	<b>\$313,076</b>	<b>\$14,300,101</b>	<b>\$27,163,356</b>	<b>\$12,863,255</b>	<b>\$31,338,628</b>	<b>\$44,514,959</b>	<b>163.88%</b>	<b>98.92%</b>	<b>\$4,937,414</b>	<b>\$49,452,373</b>	<b>98.76%</b>	<b>\$0</b>	<b>\$49,373,353</b>	<b>98.76%</b>	<b>\$14,331,214</b>	<b>\$35,042,140</b>	<b>9,765,062,650</b>	<b>0.359</b>
<b>Additional Energy</b>	\$143,102	\$143,567	\$464	\$162,779	\$264,927	\$102,148	\$382,834	\$485,446	183.24%	1.08%	\$53,844	\$539,289	1.24%	\$79,019	\$618,308	1.24%	\$179,471	\$438,837	179,928,000	0.244
<b>Total subject to FAM adj. (ATL and AE)</b>	<b>\$12,326,628</b>	<b>\$12,640,168</b>	<b>\$313,540</b>	<b>\$14,462,880</b>	<b>\$27,428,283</b>	<b>\$12,965,403</b>	<b>\$31,721,461</b>	<b>\$45,000,405</b>	<b>164.07%</b>	<b>100.00%</b>	<b>\$4,991,257</b>	<b>\$49,991,662</b>	<b>100.00%</b>	<b>\$6,388,872</b>	<b>\$49,991,662</b>	<b>100.00%</b>	<b>\$14,510,685</b>	<b>\$35,480,977</b>	<b>9,944,990,650</b>	<b>0.357</b>
<b>Grand Total</b>	<b>\$12,326,628</b>	<b>\$12,640,168</b>	<b>\$313,540</b>	<b>\$14,462,880</b>	<b>\$27,428,283</b>	<b>\$12,965,403</b>	<b>\$31,721,461</b>	<b>\$45,000,405</b>	<b>164.07%</b>											

(1) Relative Shares (Column J) have been adjusted for the absence of New Page. This adjustment is based on kilowatt sales  
 (2) Source: 2012 GRA Refresh filed on August 31st

### Cost of Service Final AA Calculations as an input into 2012 BA

FOR THE YEAR ENDING DECEMBER 31, 2011

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COLUMN D E F G H J K M N P Q R S U V  
FORMULA D - E F / E F / F (Line 32) H x J (line 32) F + J H x M (line 32) K + M P x 3/5 P x 2/5 N - P S / U

Rate Class	Variance in Fuel Costs before Interest and Incentive					Variance in Fuel Costs before Incentive		Variance in Fuel Costs		Fuel Cost Deferral				Actual Adjustment	
	Actual Fuel Costs	Recovered Fuel Costs	Variance (debit/credit)	% Var	Relative shares in total Variance	Interest Amount	Adjustment after interest	Incentive Amount	Adjustment after Incentive	Deferred Amount for recovery in 2012 and 2013	2012	2013	Proposed Amount for recovery in 2011	Forecast kWh Sales (1)	Cents per KWh
<b>Above the line Classes</b>															
Residential Subtotal	\$228,342,846	\$196,537,144	\$31,805,702	16.18%	39.56%	\$1,431,596	\$33,237,298	(\$1,473,856)	\$31,763,442	\$19,699,916	\$11,819,949	\$7,879,966	\$12,063,526	4,311,747,042	0.280
Small General	\$13,069,860	\$11,317,775	\$1,752,085	15.48%	2.18%	\$78,863	\$1,830,947	(\$81,191)	\$1,749,757	\$1,105,202	\$663,121	\$442,081	\$644,555	240,604,998	0.268
General Demand	\$138,034,427	\$119,570,406	\$18,464,021	15.44%	22.96%	\$831,078	\$19,295,099	(\$855,611)	\$18,439,488	\$12,287,401	\$7,372,441	\$4,914,961	\$6,152,087	2,461,268,951	0.250
Large General	\$21,350,348	\$18,567,220	\$2,783,128	14.99%	3.46%	\$125,271	\$2,908,399	(\$128,968)	\$2,779,430	\$1,957,739	\$1,174,643	\$783,096	\$821,692	415,187,345	0.198
Small Industrial	\$13,550,306	\$11,773,174	\$1,777,132	15.09%	2.21%	\$79,990	\$1,857,122	(\$82,351)	\$1,774,771	\$1,185,863	\$711,518	\$474,345	\$588,908	255,790,937	0.230
Medium Industrial	\$25,720,089	\$22,372,722	\$3,347,366	14.96%	4.16%	\$150,667	\$3,498,034	(\$155,115)	\$3,342,919	\$2,286,987	\$1,372,192	\$914,795	\$1,055,932	490,940,740	0.215
Large Industrial	\$46,140,695	\$40,226,581	\$5,914,114	14.70%	7.36%	\$266,198	\$6,180,312	(\$274,056)	\$5,906,256	\$4,167,568	\$2,500,541	\$1,667,027	\$1,738,688	926,623,571	0.188
ELI 2P-RTP (base rate)	\$87,800,298	\$76,314,718	\$11,485,580	15.05%	14.28%	\$516,974	\$12,002,554	(\$532,235)	\$11,470,319	\$8,070,453	\$4,842,272	\$3,228,181	\$3,399,866	1,514,277,604	0.225
Municipal	\$10,014,271	\$8,656,220	\$1,358,052	15.69%	1.69%	\$61,127	\$1,419,179	(\$62,931)	\$1,356,247	\$911,121	\$546,672	\$364,448	\$445,127	193,783,569	0.230
Unmetered	\$6,178,834	\$5,365,982	\$812,852	15.15%	1.01%	\$36,587	\$849,439	(\$37,667)	\$811,772	\$558,797	\$335,278	\$223,519	\$252,975	113,949,870	0.222
<b>Above the line Subtotal / Average</b>	<b>\$590,201,975</b>	<b>\$510,701,942</b>	<b>\$79,500,033</b>	<b>15.57%</b>	<b>98.88%</b>	<b>\$3,578,351</b>	<b>\$83,078,384</b>	<b>(\$3,683,982)</b>	<b>\$79,394,402</b>	<b>\$52,231,046</b>	<b>\$31,338,628</b>	<b>\$20,892,418</b>	<b>\$27,163,356</b>	<b>10,924,174,627</b>	
<b>Additional Energy</b>	<b>\$7,002,995</b>	<b>6,098,810.41</b>	<b>\$904,185</b>	<b>14.83%</b>	<b>1.12%</b>	<b>\$40,698</b>	<b>\$944,883</b>	<b>(\$41,899)</b>	<b>\$902,983</b>	<b>\$638,057</b>	<b>\$382,834</b>	<b>\$255,223</b>	<b>\$264,927</b>	<b>178,878,000</b>	<b>0.148</b>
<b>Total subject to FAM adj. (ATL and AE)</b>	<b>\$597,204,969</b>	<b>\$516,800,752</b>	<b>\$80,404,217</b>	<b>15.56%</b>	<b>100.00%</b>	<b>3,619,049.00</b>	<b>\$84,023,266</b>	<b>(\$3,725,881)</b>	<b>\$80,297,385</b>	<b>\$52,869,102</b>	<b>\$31,721,461</b>	<b>\$21,147,641</b>	<b>\$27,428,283</b>	<b>11,103,052,627</b>	
<b>Grand Total</b>	<b>\$597,204,969</b>	<b>\$516,800,752</b>	<b>\$80,404,217</b>	<b>15.56%</b>											

(1) Source: Forecast Data for 2010



# Allocation of Actual Fuel-related Costs among Rate Classes

FOR THE YEAR ENDING DECEMBER 31, 2010

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COLUMN		C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	
FORMULA		D / D (Line 29)	F / F (Line 29)		G x J (line 29) G x K (line 29)		E x L (line 29)		K + L	J + K + I	G * O (line 29)	G X P (line 29)	E X Q (line 29)	P + Q	O + P + Q	I + N + S	G * U (line 29)	G * V (line 29)	G * W (line 29)	T + U + V + W	X x C	Y / Y (line 29)	Z x X (line 29)	AA / H				
Rate Class	Cost Allocation Factors						Fuel-related Costs from COS														Fuel Costs used for FAM purposes							
	R/C Ratio as per 2009 CF	3 CP Demands		Energy Requirement		kWhs Sales	Fuel Costs before Purchased Power	Purchased Power Regular				Purchased Power Wind				Total Fuel- related costs before Exports, OM&G and Foreign Exchange				Export Revenues	OM&G costs recovered in fuels	Foreign Exchange	Total Fuel- related costs	Adjusted for R/C ratio and Unbalanced	Relative Share	Adjusted for R/C ratio and Balanced	cents per kWh	
		KW Demand	Relative Shares	KWh Energy	Relative Shares			Variable	Fixed			Variable	Fixed			Energy-related	Demand- related	Total	Total									
2009 CF	Relative Shares	KWh Energy	Relative Shares	kWhs Sales	Variable	Energy-related	Demand-related	Total	Total	Variable	Energy-related	Demand- related	Total	Total	Energy-related	Demand- related	Total	Total										
<b>Above-the-line Classes</b>																												
Residential non ETS						3,976,109,752																						
Residential ETS						171,118,438																						
Residential Subtotal	98.9%	3,200,476	49.0%	4,573,501,449	38.6%	4,147,228,190	\$196,768,705	\$10,407,736	\$5,715,672	\$3,557,489	\$9,273,161	\$19,680,897	\$7,383,998	\$2,215,200	\$1,206,315	\$3,421,514	\$10,805,513	\$227,255,115	-\$187,650	-\$848,962	\$3,606,208	\$229,824,711	\$227,308,292	38.7%	\$228,342,846	<b>5.506</b>		
Small General	102.3%	179,891	2.8%	254,781,435	2.1%	232,159,491	\$10,871,959	\$579,796	\$318,410	\$199,958	\$518,368	\$1,098,164	\$411,349	\$123,405	\$67,804	\$191,209	\$602,558	\$12,572,681	-\$10,454	-\$47,294	\$200,895	\$12,715,828	\$13,010,644	2.2%	\$13,069,860	<b>5.630</b>		
General Demand	107.2%	1,290,681	19.8%	2,579,774,857	21.8%	2,440,212,360	\$110,336,460	\$5,870,691	\$3,224,039	\$1,434,656	\$4,658,695	\$10,529,387	\$4,165,082	\$1,249,528	\$486,480	\$1,736,008	\$5,901,099	\$126,766,947	-\$105,847	-\$478,874	\$2,034,154	\$128,216,379	\$137,409,034	23.4%	\$138,034,427	<b>5.657</b>		
Large General	98.7%	177,953	2.7%	435,827,190	3.7%	416,118,784	\$18,574,942	\$991,795	\$544,669	\$197,804	\$742,473	\$1,734,268	\$703,651	\$211,095	\$67,074	\$278,169	\$981,819	\$21,291,029	-\$17,882	-\$80,901	\$343,650	\$21,535,896	\$21,253,616	3.6%	\$21,350,348	<b>5.131</b>		
Small Industrial	102.0%	109,669	1.7%	267,143,112	2.3%	254,225,308	\$11,408,709	\$607,927	\$333,859	\$121,903	\$455,761	\$1,063,688	\$431,307	\$129,382	\$41,336	\$170,728	\$602,036	\$13,074,433	-\$10,961	-\$49,589	\$210,642	\$13,224,526	\$13,488,914	2.3%	\$13,550,306	<b>5.330</b>		
Medium Industrial	100.8%	249,246	3.8%	514,370,439	4.3%	490,737,492	\$21,849,260	\$1,170,532	\$642,828	\$277,049	\$919,877	\$2,090,409	\$830,460	\$249,138	\$93,945	\$343,083	\$1,173,543	\$25,113,213	-\$21,104	-\$95,481	\$405,581	\$25,402,209	\$25,603,559	4.4%	\$25,720,089	<b>5.241</b>		
Large Industrial	97.5%	369,028	5.7%	955,639,780	8.1%	929,020,336	\$40,628,531	\$2,174,712	\$1,194,298	\$410,193	\$1,604,491	\$3,779,203	\$1,542,897	\$462,869	\$139,093	\$601,962	\$2,144,859	\$46,552,593	-\$39,210	-\$177,392	\$753,522	\$47,089,514	\$45,931,645	7.8%	\$46,140,695	<b>4.967</b>		
ELI 2P-RTP (base rate)	91.0%	749,730	11.5%	1,946,791,980	16.4%	1,931,040,441	\$82,897,745	\$4,430,237	\$2,432,977	\$833,362	\$3,266,340	\$7,696,577	\$3,143,130	\$942,939	\$282,586	\$1,225,525	\$4,368,655	\$94,962,977	-\$79,876	-\$361,376	\$1,535,046	\$96,056,771	\$87,402,501	14.9%	\$87,800,298	<b>4.547</b>		
Municipal	99.8%	113,817	1.7%	200,272,541	1.7%	193,176,068	\$8,576,979	\$455,752	\$250,288	\$126,513	\$376,801	\$832,553	\$323,344	\$97,003	\$42,900	\$139,903	\$463,246	\$9,872,778	-\$8,217	-\$37,176	\$157,915	\$9,985,300	\$9,968,900	1.7%	\$10,014,271	<b>5.184</b>		
Unmetered	100.0%	86,672	1.3%	123,668,826	1.0%	112,849,261	\$5,256,802	\$281,428	\$154,553	\$96,340	\$250,894	\$532,322	\$199,665	\$59,900	\$32,668	\$92,568	\$292,233	\$6,081,357	-\$5,074	-\$22,956	\$97,513	\$6,150,840	\$6,150,840	1.0%	\$6,178,834	<b>5.475</b>		
ATL Subtotal / Average	100.0%	6,527,163	100.0%	11,851,771,609	100.0%	11,146,767,731	\$507,170,092	\$26,970,607	\$14,811,593	\$7,255,267	\$22,066,860	\$49,037,468	\$19,134,893	\$5,740,468	\$2,460,201	\$8,200,669	\$27,335,562	\$583,543,122	-\$486,275	-\$2,200,000	\$9,345,128	\$590,201,975	\$587,527,945	100.0%	\$590,201,975	<b>5.295</b>		
Purchased Power Allocation Factors:								55.0%	67.1%	32.9%	45.0%		70.0%	70.0%	30.0%	30.0%												
Additional Energy																												
14 MW block	100.0%	84,311		169,187,412		167,228,144	\$6,144,251	\$301,312			\$246,528	\$547,839	\$217,634			\$93,272	\$310,905	\$7,002,995	\$0									
Sections 2J and 11	100.0%	-		-		-	\$0	\$0			\$0	\$0	\$0			\$0	\$0	\$0	\$0									
Subtotal		84,311		169,187,412		167,228,144	\$6,144,251	\$301,312			\$246,528	\$547,839	\$217,634			\$93,272	\$310,905	\$7,002,995	\$0									
<b>Total subject to FAM adj. (Above-the line &amp; Additional Energy)</b>		<b>6,611,474</b>		<b>12,020,959,021</b>		<b>11,313,995,875</b>	<b>\$513,314,343</b>	<b>\$27,271,919</b>	<b>\$14,811,593</b>	<b>\$7,255,267</b>	<b>\$22,066,860</b>	<b>\$49,585,307</b>	<b>\$19,352,527</b>	<b>\$5,740,468</b>	<b>\$2,460,201</b>	<b>\$8,200,669</b>	<b>\$27,646,467</b>	<b>\$590,546,117</b>	<b>(\$486,275)</b>	<b>(\$2,200,000)</b>	<b>\$9,345,128</b>	<b>\$597,204,969</b>			<b>\$597,204,969</b>	<b>5.276</b>		
<b>Below-the-line before Additional Energy</b>																												
GRLF	100.0%	(650)		20,580,161		20,365,267	\$1,110,381				\$0	\$0					\$0	\$1,110,381	\$0									
Mersey Basic Block (Energy entitlements)	100.0%	84,000		191,015,028		188,995,301	\$106,620				\$0	\$0					\$0	\$106,620	\$0									
ELI 2P-RTP (debits & credits only)		-		(74,890,796)		(73,962,651)	-\$4,724,654				\$0	\$0					\$0	-\$4,724,654	\$0									
<b>Total Below-the-line before Additional Energy</b>		<b>83,350</b>		<b>136,704,393</b>		<b>135,397,917</b>	<b>-\$3,507,654</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$3,507,654</b>	<b>\$0</b>									
Exports	100.0%	-		5,887,000		5,757,000																						
<b>Subtotal (BTL before AE &amp; Exports)</b>		<b>83,350</b>		<b>142,591,393</b>		<b>141,154,917</b>																						
<b>Grand Total</b>		<b>6,694,824</b>		<b>12,163,550,414</b>		<b>11,455,150,792</b>	<b>\$509,806,689</b>	<b>\$27,271,919</b>	<b>\$14,811,593</b>	<b>\$7,255,267</b>	<b>\$22,066,860</b>	<b>\$49,585,307</b>	<b>\$19,352,527</b>	<b>\$5,740,468</b>	<b>\$2,460,201</b>	<b>\$8,200,669</b>	<b>\$27,646,467</b>	<b>\$587,038,463</b>	<b>-\$486,275</b>	<b>-\$2,200,000</b>	<b>\$9,345,128</b>	<b>\$593,697,316</b>			<b>\$593,697,316</b>	<b>5.183</b>		

	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total
Total Fuel Costs before Stora													
Loss	\$61,889,407	\$57,762,623	\$61,126,631	\$44,691,938	\$42,636,159	\$37,019,667	\$44,372,201	\$47,455,101	\$43,140,173	\$42,786,866	\$44,802,452	\$59,355,245	\$587,038,463
Purchased Power Regular	\$3,812,809	\$5,717,618	\$3,094,571	\$6,938,322	\$1,958,908	\$2,266,977	\$2,125,306	\$2,917,073	\$5,727,637	\$2,525,810	\$3,553,651	\$8,946,625	\$49,585,307
Purchased Power Wind	\$1,384,283	\$1,252,750	\$2,193,107	\$1,771,439	\$2,567,339	\$1,986,579	\$2,043,955	\$850,870	\$1,632,437	\$4,139,260	\$2,855,938	\$4,968,510	\$27,646,467
Fuel Costs net of Purchased Power	\$56,692,315	\$50,792,255	\$55,838,953	\$35,982,177	\$38,109,912	\$32,766,111	\$40,202,940	\$43,687,158	\$35,780,099	\$36,121,796	\$38,392,863	\$45,440,110	\$509,806,689
Export Revenues	\$68,146	\$0	\$2,361	\$0	\$25,649	\$23,959	\$123,733	\$33,872	\$291	\$10,169	\$8,474	\$189,621	\$486,275
Export kWh Sales	1,263,000	-	92,000	-	184,000	341,000	1,009,000	236,000	-	300,000	278,000	2,054,000	5,757,000
<b>Most recent GRA info on LI AE Mersey</b>													
<b>Large Industrial Class</b>													
kWhs	79,526,000	74,779,000	76,618,000	76,465,000	81,566,000	81,626,000	82,619,000	88,768,000	84,144,000	83,538,000	80,616,000	74,494,000	964,759,000
Costs													\$74,651,000
Unit Fuel costs before PP	\$0.04315	\$0.04362	\$0.03828	\$0.03996	\$0.04109	\$0.04320	\$0.04107	\$0.04266	\$0.03997	\$0.04179	\$0.04088	\$0.04053	
Fuel costs before PP	\$3,431,710	\$3,261,707	\$2,933,168	\$3,055,260	\$3,351,340	\$3,526,473	\$3,392,973	\$3,786,979	\$3,363,214	\$3,491,163	\$3,295,961	\$3,019,426	\$39,909,375
PP Regular													\$1,492,964
PP Wind													\$1,578,085
Exports													-\$366,906
Total Fuel Costs													\$42,613,518
Unit Fuel Cost incl Exports													
<b>AE Last GRA</b>													
Revenue	\$927,261	\$761,848	\$927,261	\$872,123	\$927,261	\$872,123	\$927,261	\$927,261	\$872,123	\$927,261	\$872,123	\$927,261	\$10,741,164
kWh Sales	15,498,000	12,474,000	15,498,000	14,490,000	15,498,000	14,490,000	15,498,000	15,498,000	14,490,000	15,498,000	14,490,000	15,498,000	178,920,000
<b>Fuel Costs before PP</b>													
Fuel Unit Cost before PP	\$0.03395	\$0.03395	\$0.03395	\$0.03395	\$0.03395	\$0.03395	\$0.03395	\$0.03395	\$0.03395	\$0.03395	\$0.03395	\$0.03395	
Fuel Costs before PP	\$526,147	\$423,484	\$526,147	\$491,926	\$526,147	\$491,926	\$526,147	\$526,147	\$491,926	\$526,147	\$491,926	\$526,147	\$6,074,221
<b>Purchased Power costs</b>													
PP Regular Unit Costs	\$0.00123	\$0.00123	\$0.00123	\$0.00123	\$0.00123	\$0.00123	\$0.00123	\$0.00123	\$0.00123	\$0.00123	\$0.00123	\$0.00123	
PP Regular Costs	\$19,023	\$15,311	\$19,023	\$17,786	\$19,023	\$17,786	\$19,023	\$19,023	\$17,786	\$19,023	\$17,786	\$19,023	\$219,617
PP Wind Unit Costs	\$0.00130	\$0.00130	\$0.00130	\$0.00130	\$0.00130	\$0.00130	\$0.00130	\$0.00130	\$0.00130	\$0.00130	\$0.00130	\$0.00130	
PP Wind Costs	\$20,107	\$16,183	\$20,107	\$18,799	\$20,107	\$18,799	\$20,107	\$20,107	\$18,799	\$20,107	\$18,799	\$20,107	\$232,126
<b>Mersey System</b>													
kWh Sales													
Fuel Related - Water Royalties	\$8,342	\$8,342	\$8,342	\$8,342	\$8,342	\$8,342	\$8,342	\$8,342	\$8,342	\$8,342	\$8,342	\$8,342	\$100,100
<b>Fuel-related costs sections</b>													
<b>2D and 11</b>													
Section 2D kWhs						883,388	1,325,081	1,325,081	1,325,081	1,068,612			5,927,243
Fuel Unit Costs before	\$0.032874	\$0.032874	\$0.032874	\$0.032874	\$0.032874	\$0.032874	\$0.032874	\$0.032874	\$0.032874	\$0.032874	\$0.032874	\$0.032874	
Fuel Costs before S2D&12	\$0	\$0	\$0	\$0	\$0	\$29,040	\$43,560	\$43,560	\$43,560	\$35,129	\$0	\$0	\$194,850
PP Regular Unit Costs	\$0.00121	\$0.00121	\$0.00121	\$0.00121	\$0.00121	\$0.00121	\$0.00121	\$0.00121	\$0.00121	\$0.00121	\$0.00121	\$0.00121	
PP Regular Costs	\$0	\$0	\$0	\$0	\$0	\$1,073	\$1,610	\$1,610	\$1,610	\$1,298	\$0	\$0	\$7,200
PP Wind Unit Costs	\$0.00128	\$0.00128	\$0.00128	\$0.00128	\$0.00128	\$0.00128	\$0.00128	\$0.00128	\$0.00128	\$0.00128	\$0.00128	\$0.00128	
PP Wind Costs	\$0	\$0	\$0	\$0	\$0	\$1,133	\$1,699	\$1,699	\$1,699	\$1,370	\$0	\$0	\$7,600
<b>Current Information on AE &amp; Mersey</b>													
<b>AE Current</b>													
Revenue	\$594,344	\$635,053	\$1,001,517	\$944,292	\$703,002	\$460,060	\$702,948	\$702,948	\$455,597	\$702,948	\$683,043	\$702,948	\$8,288,701
KWhs	15,498,000	12,474,000	15,456,000	10,080,000	10,416,000	12,290,144	15,498,000	15,498,000	14,490,000	15,498,000	14,532,000	15,498,000	167,228,144
<b>Fuel Costs before PP</b>													
Fuel Unit Cost before PP	\$0.03674	\$0.03674	\$0.03674	\$0.03674	\$0.03674	\$0.03674	\$0.03674	\$0.03674	\$0.03674	\$0.03674	\$0.03674	\$0.03674	
Fuel Costs before PP	\$569,423	\$458,316	\$567,880	\$370,357	\$382,702	\$451,561	\$569,423	\$569,423	\$532,388	\$569,423	\$533,931	\$569,423	\$6,144,251
<b>Purchased Power costs</b>													
PP Regular Unit Costs	\$0.00328	\$0.00328	\$0.00328	\$0.00328	\$0.00328	\$0.00328	\$0.00328	\$0.00328	\$0.00328	\$0.00328	\$0.00328	\$0.00328	
PP Regular Costs	\$50,771	\$40,865	\$50,634	\$33,022	\$34,123	\$40,263	\$50,771	\$50,771	\$47,469	\$50,771	\$47,607	\$50,771	\$547,839
PP Wind Unit Costs	\$0.00186	\$0.00186	\$0.00186	\$0.00186	\$0.00186	\$0.00186	\$0.00186	\$0.00186	\$0.00186	\$0.00186	\$0.00186	\$0.00186	
PP Wind Costs	\$28,813	\$23,191	\$28,735	\$18,740	\$19,365	\$22,849	\$28,813	\$28,813	\$26,939	\$28,813	\$27,017	\$28,813	\$310,905

	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total
<b>GRLF</b>													
DSM Unit Costs													
kWh Sales	990,072	1,221,360	70,166	1,461,992	3,019,161	576,793	1,591,343	2,833,973	6,682,206	1,466,770	485,602	832,151	21,231,589
Admin Charge Revenues	\$0	\$80	\$754	\$5,429	\$10,997	\$348	\$1,499	\$3,709	\$26,017	\$56,356	\$8,005	\$4,070	\$117,262
DSM-related Revenues	\$614	\$582	\$82	\$717	\$1,467	\$330	\$765	\$1,346	\$3,194	\$792	\$752	\$383	\$11,023
Total Revenues	\$55,554	\$80,801	\$5,578	\$79,599	\$174,922	\$39,313	\$101,212	\$179,440	\$421,007	\$88,531	\$88,377	(\$75,670)	\$1,238,666
Fuel Costs	\$54,940	\$80,139	\$4,743	\$73,453	\$162,458	\$38,635	\$98,949	\$174,386	\$391,797	\$31,384	\$79,620	(\$80,122)	\$1,110,381
<b>Mersey System</b>													
kWh Sales before S 2D and 11	15,750,000	15,750,000	15,750,000	13,943,805	15,356,339	17,945,157	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	188,995,301
Fuel Related - Water Royalties	\$9,056	\$7,000	\$9,056	\$9,056	\$9,056	\$9,056	\$9,056	\$9,056	\$9,056	\$9,056	\$9,056	\$9,056	\$106,620
<b>Fuel-related costs sections</b>													
<b>2D and 11</b>													
Section 2D kWhs	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Unit Costs before													
S2D&11	\$0.03504	\$0.03504	\$0.03504	\$0.03504	\$0.03504	\$0.03504	\$0.03504	\$0.03504	\$0.03504	\$0.03504	\$0.03504	\$0.03504	
Fuel Costs before S2D&12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PP Regular Unit Costs	\$0.00319	\$0.00319	\$0.00319	\$0.00319	\$0.00319	\$0.00319	\$0.00319	\$0.00319	\$0.00319	\$0.00319	\$0.00319	\$0.00319	
PP Regular Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PP Wind Unit Costs	\$0.00181	\$0.00181	\$0.00181	\$0.00181	\$0.00181	\$0.00181	\$0.00181	\$0.00181	\$0.00181	\$0.00181	\$0.00181	\$0.00181	
PP Wind Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>ELI 2P-RTP</b>													
kWh Sales	168,427,184	152,293,184	164,019,702	148,745,494	156,390,545	163,571,376	169,045,208	168,979,474	163,334,786	166,327,148	145,846,994	164,059,346	1,931,040,441
Debits	\$663,648	\$557,794	\$473,090	\$396,657	\$369,658	\$270,202	\$707,847	\$497,597	\$390,048	\$342,335	\$280,908	\$549,873	\$5,499,655
Credits	(\$937,900)	(\$1,011,318)	(\$774,073)	(\$617,013)	(\$919,424)	(\$941,765)	(\$485,049)	(\$548,128)	(\$644,460)	(\$981,621)	(\$1,189,966)	(\$1,173,590)	-\$10,224,309
<b>BTL Fuel-related costs</b>													
Fuel Cost before PP	\$359,167	\$91,931	\$280,696	\$232,510	\$4,450	(\$172,311)	\$900,226	\$702,334	\$678,828	(\$29,423)	(\$286,451)	(\$125,360)	\$2,636,597
PP Regular	\$50,771	\$40,865	\$50,634	\$33,022	\$34,123	\$40,263	\$50,771	\$50,771	\$47,469	\$50,771	\$47,607	\$50,771	\$547,839
PP Wind	\$28,813	\$23,191	\$28,735	\$18,740	\$19,365	\$22,849	\$28,813	\$28,813	\$26,939	\$28,813	\$27,017	\$28,813	\$310,905
<b>ATL-related Fuel costs</b>													
Total Fuel costs before PP	\$56,692,315	\$50,792,255	\$55,838,953	\$35,982,177	\$38,109,912	\$32,766,111	\$40,202,940	\$43,687,158	\$35,780,099	\$36,121,796	\$38,392,863	\$45,440,110	\$509,806,689
BTL Fuel Cost before PP	\$359,167	\$91,931	\$280,696	\$232,510	\$4,450	(\$172,311)	\$900,226	\$702,334	\$678,828	(\$29,423)	(\$286,451)	(\$125,360)	\$2,636,597
Subtotal	\$56,333,148	\$50,700,324	\$55,558,257	\$35,749,667	\$38,105,462	\$32,938,422	\$39,302,714	\$42,984,824	\$35,101,271	\$36,151,219	\$38,679,314	\$45,565,470	\$507,170,092
<b>Fuel costs before PP</b>													
Domestic	\$25,674,476	\$23,580,339	\$23,650,831	\$13,916,055	\$13,952,445	\$10,443,961	\$12,464,203	\$13,715,199	\$11,305,066	\$12,714,004	\$15,685,918	\$19,666,207	\$196,768,705
Small General	\$1,178,395	\$928,965	\$1,070,152	\$726,228	\$1,055,442	\$780,616	\$896,781	\$976,408	\$724,720	\$764,698	\$815,926	\$953,628	\$10,871,959
General	\$11,924,479	\$10,526,394	\$11,992,576	\$7,921,799	\$7,937,549	\$7,638,897	\$9,261,364	\$9,867,941	\$7,701,425	\$7,972,872	\$8,137,785	\$9,453,377	\$110,336,460
<b>Large General</b>	<b>\$1,717,491</b>	<b>\$1,555,024</b>	<b>\$1,846,990</b>	<b>\$1,282,296</b>	<b>\$1,409,722</b>	<b>\$1,368,221</b>	<b>\$1,744,962</b>	<b>\$1,891,765</b>	<b>\$1,522,170</b>	<b>\$1,398,019</b>	<b>\$1,376,729</b>	<b>\$1,461,553</b>	<b>\$18,574,942</b>
Small Industrial	\$1,229,544	\$927,323	\$1,196,742	\$773,213	\$990,329	\$825,451	\$1,060,128	\$985,204	\$891,053	\$705,473	\$863,286	\$960,963	\$11,408,709
Medium Industrial	\$1,826,778	\$1,754,931	\$2,104,912	\$1,537,193	\$1,807,435	\$1,664,508	\$2,035,056	\$2,111,477	\$1,773,355	\$1,632,393	\$1,712,333	\$1,888,889	\$21,849,260
Large Industrial	\$3,549,434	\$3,157,686	\$3,954,137	\$2,986,194	\$3,382,453	\$2,929,239	\$3,437,795	\$4,224,283	\$3,400,066	\$3,341,996	\$3,169,464	\$3,095,784	\$40,628,531
ELI 2P-RTP	\$7,783,243	\$6,949,612	\$8,256,330	\$5,729,302	\$6,534,991	\$6,392,854	\$7,318,178	\$8,021,022	\$6,764,592	\$6,603,329	\$5,765,182	\$6,779,110	\$82,897,745
Municipal	\$993,874	\$889,875	\$958,693	\$527,270	\$599,139	\$527,702	\$639,894	\$695,477	\$588,247	\$614,669	\$705,727	\$836,413	\$8,576,979
Unmetered	\$455,433	\$430,174	\$526,893	\$350,117	\$435,958	\$366,972	\$444,353	\$496,048	\$430,578	\$403,767	\$446,964	\$469,545	\$5,256,802
<b>Total</b>	<b>\$56,333,148</b>	<b>\$50,700,324</b>	<b>\$55,558,257</b>	<b>\$35,749,667</b>	<b>\$38,105,462</b>	<b>\$32,938,422</b>	<b>\$39,302,714</b>	<b>\$42,984,824</b>	<b>\$35,101,271</b>	<b>\$36,151,219</b>	<b>\$38,679,314</b>	<b>\$45,565,470</b>	<b>\$507,170,092</b>















Category		January	February	March	April	May	June	July	August	September	October	November	December	Annual
Simulated Interest expense calculations														
WACC	7.87%													
Forgone Collections														
ATL Classes														
Domestic Non-TOU	0.355	\$188	\$180	\$186	\$148	\$148	\$127	\$131	\$130	\$133	\$136	\$133	\$166	\$1,806
Domestic TOU	0.355	\$1,677	\$1,592	\$1,597	\$1,357	\$1,331	\$1,325	\$1,371	\$1,334	\$1,277	\$1,380	\$1,396	\$1,592	\$17,229
Domestic Total		<b>\$1,865</b>	<b>\$1,771</b>	<b>\$1,783</b>	<b>\$1,505</b>	<b>\$1,479</b>	<b>\$1,452</b>	<b>\$1,502</b>	<b>\$1,464</b>	<b>\$1,410</b>	<b>\$1,516</b>	<b>\$1,529</b>	<b>\$1,758</b>	<b>\$19,034</b>
Small General	0.35	\$147	\$137	\$147	\$125	\$128	\$125	\$142	\$117	\$131	\$102	\$128	\$148	\$1,577
General	0.377	\$201	\$208	\$233	\$227	\$206	\$224	\$223	\$215	\$232	\$225	\$221	\$225	\$2,639
Large General	0.363	\$288	\$271	\$289	\$281	\$285	\$288	\$287	\$296	\$301	\$288	\$295	\$279	\$3,450
Small Industrial	0.34	\$826	\$779	\$877	\$875	\$923	\$810	\$926	\$846	\$444	\$133	\$195	\$201	\$7,837
Medium Industrial	0.328	\$101	\$95	\$96	\$78	\$70	\$63	\$67	\$67	\$66	\$75	\$83	\$98	\$959
Large Industrial	0.339	\$37	\$37	\$41	\$39	\$41	\$37	\$39	\$40	\$41	\$39	\$42	\$42	\$476
ELI 2P-RTP	0.379	\$6,497	\$6,043	\$6,154	\$5,246	\$5,068	\$4,561	\$4,702	\$4,581	\$4,178	\$4,116	\$4,544	\$5,475	\$61,166
Municipal	0.361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unmetered	0.377	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ATL Total		<b>\$9,962</b>	<b>\$9,342</b>	<b>\$9,620</b>	<b>\$8,376</b>	<b>\$8,200</b>	<b>\$7,560</b>	<b>\$7,887</b>	<b>\$7,626</b>	<b>\$6,802</b>	<b>\$6,495</b>	<b>\$7,036</b>	<b>\$8,227</b>	<b>\$97,135</b>
BTL Classes														
Additional Energy	0.244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mersey Section 2D related	0.244	\$4,306	\$4,002	\$4,081	\$3,483	\$3,372	\$3,032	\$3,131	\$3,051	\$2,781	\$2,747	\$3,023	\$3,635	\$40,646
Subtotal		<b>\$4,306</b>	<b>\$4,002</b>	<b>\$4,081</b>	<b>\$3,483</b>	<b>\$3,372</b>	<b>\$3,032</b>	<b>\$3,131</b>	<b>\$3,051</b>	<b>\$2,781</b>	<b>\$2,747</b>	<b>\$3,023</b>	<b>\$3,635</b>	<b>\$40,646</b>
Total		<b>\$14,269</b>	<b>\$13,344</b>	<b>\$13,701</b>	<b>\$11,859</b>	<b>\$11,572</b>	<b>\$10,592</b>	<b>\$11,018</b>	<b>\$10,676</b>	<b>\$9,584</b>	<b>\$9,242</b>	<b>\$10,060</b>	<b>\$11,862</b>	<b>\$137,780</b>
Forgone Collections	\$12,640,168	\$12,640,168	\$11,345,846	\$10,140,672	\$8,903,365	\$7,837,790	\$6,802,180	\$5,861,495	\$4,886,867	\$3,938,569	\$3,078,905	\$2,242,653	\$1,327,831	\$79,006,341
Actual Fuel-related Cost Collections		\$1,294,323	\$1,205,174	\$1,237,307	\$1,065,575	\$1,035,610	\$940,684	\$974,628	\$948,298	\$859,664	\$836,252	\$914,821	\$1,086,157	\$12,398,494
Variance		\$11,345,846	\$10,140,672	\$8,903,365	\$7,837,790	\$6,802,180	\$5,861,495	\$4,886,867	\$3,938,569	\$3,078,905	\$2,242,653	\$1,327,831	\$241,675	\$66,607,847
Interest Expense		\$8,929	\$7,981	\$7,007	\$6,168	\$5,353	\$4,613	\$3,846	\$3,100	\$2,423	\$1,765	\$1,045	\$190	\$52,421



# Cost of Service AA Calculations

FOR THE YEAR ENDING DECEMBER 31, 2012

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COLUMN  
FORMULA

D E F G H I J K L M N O P Q  
D - E F / E F / F (Line 32) H x I (line 32) F + I H x K (line 32) J + K M x N (line32) L + N O / P

Rate Class	Variance in Fuel Costs before Interest and Incentive					Variance in Fuel Costs before Incentive		Variance in Fuel Costs		Reallocation of NPPH's AA Contribution to all rate classes			Actual Adjustment after Reallocation of NPPH's AA	
	Actual Fuel Costs	Recovered Fuel Costs	Variance (debit/credit)	% Var	Relative shares in total Variance	Interest Amount	Adjustment after interest	Incentive Amount	Adjustment after Incentive	Adjusted Relative Share (2)	Allocation of NPPH AA Share	Adjustment after reallocation of NPPH Share	Forecast kWh Sales	Cents per kWh
<b>Above the line Classes</b>														
Residential Subtotal	\$219,426,345	\$204,419,927	\$15,006,418	7.34%	41.13%	\$692,532	\$15,698,950	(\$1,500,642)	\$14,198,308	45.56%	\$1,531,547	\$15,729,855	4,256,431,756	0.370
Small General	\$12,529,995	\$11,731,900	\$798,095	6.80%	2.19%	\$36,831	\$834,926	(\$79,810)	\$755,117	2.42%	\$81,453	\$836,570	223,726,062	0.374
General Demand	\$130,335,781	\$121,660,524	\$8,675,256	7.13%	23.78%	\$400,355	\$9,075,611	(\$867,526)	\$8,208,085	26.34%	\$885,392	\$9,093,477	2,439,459,241	0.373
Large General	\$20,142,494	\$18,853,657	\$1,288,837	6.84%	3.53%	\$59,479	\$1,348,316	(\$128,864)	\$1,219,432	3.91%	\$131,538	\$1,350,970	397,470,794	0.340
Small Industrial	\$12,743,640	\$11,940,321	\$803,319	6.73%	2.20%	\$37,072	\$840,391	(\$80,332)	\$760,060	2.44%	\$81,986	\$842,046	257,632,430	0.327
Medium Industrial	\$24,024,334	\$22,548,908	\$1,475,425	6.54%	4.04%	\$68,089	\$1,543,514	(\$147,543)	\$1,395,972	4.48%	\$150,581	\$1,546,553	505,845,219	0.306
Large Industrial	\$43,544,948	\$40,789,970	\$2,754,978	6.75%	7.55%	\$127,140	\$2,882,118	(\$275,498)	\$2,606,620	8.36%	\$281,172	\$2,887,791	936,296,194	0.308
ELI 2P-RTP (base rate)	\$62,574,754	\$57,879,895	\$4,694,859	8.11%	12.87%	\$216,663	\$4,911,522	(\$469,486)	\$4,442,036	3.47%	\$116,566	\$1,197,204	441,378,432	0.271
Municipal	\$9,429,233	\$8,793,898	\$635,334	7.22%	1.74%	\$29,320	\$664,654	(\$63,533)	\$601,121	1.93%	\$64,842	\$665,963	194,541,877	0.342
Unmetered	\$5,843,713	\$5,487,826	\$355,887	6.49%	0.98%	\$16,424	\$372,311	(\$35,589)	\$336,722	1.08%	\$36,322	\$373,044	112,280,645	0.332
<b>Above the line Subtotal / Average</b>	<b>\$540,595,235</b>	<b>\$504,106,827</b>	<b>\$36,488,408</b>	<b>7.24%</b>	<b>100.00%</b>	<b>\$1,683,906</b>	<b>\$38,172,314</b>	<b>(\$3,648,841)</b>	<b>\$34,523,473</b>	<b>100.00%</b>	<b>\$3,361,399</b>	<b>\$34,523,473</b>	<b>9,765,062,650</b>	<b>0.354</b>
<b>Additional Energy (LF)</b>	<b>\$10,242,554</b>	<b>\$10,242,554</b>	<b>\$0</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>179,928,000</b>	<b>-</b>
<b>Total subject to FAM adj. (ATL and AE if under LIIR)</b>	<b>\$540,595,235</b>	<b>\$504,106,827</b>	<b>\$36,488,408</b>	<b>7.24%</b>	<b>100.00%</b>	<b>1,683,906</b>	<b>\$38,172,314</b>	<b>(\$3,648,841)</b>	<b>\$34,523,473</b>	<b>100.00%</b>	<b>\$3,361,399</b>	<b>\$34,523,473</b>	<b>9,944,990,650</b>	<b>0.347</b>
Grand Total	\$540,595,235	\$504,106,827	\$36,488,408	7.24%										

(1) Additional Energy is priced under the LF rate in 2012 and therefore isn't subject to FAM responsibilities  
 (2) Relative Shares (Column H) have been adjusted for the absence of New Page. This adjustment is based on kilowatt sales

# Base Cost of Fuel Cost of Service Allocation of Fuel Expenses among Rate Classes

FOR THE YEAR ENDING DECEMBER 31, 2011

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COLUMN	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB
FORMULA								G x J (line 29)	G x K (line 29)	E x L (line 29)	K + L	J + K + I	G * O (line 29)	G x P (line 29)	E x Q (line 29)	P + Q	O + P + Q	I + N + S	G * U (line 29)	G * V (line 29)	G * W (line 29)	T + U + V + W	X x C	Y / Y (line 30)	Z x X (line 30)	AA / H

Rate Class	Cost Allocation Factors					Fuel-related Costs from COS												Fuel Costs used for FAM purposes										
	R/C Ratios <sup>(1)</sup>	3 CP Demands <sup>(2)</sup>		Energy Requirement <sup>(2)</sup>		kWhs Sales <sup>(2)</sup>	Purchased Power Regular				Purchased Power Wind				Total Fuel-related costs before Exports, OM&G and Foreign Exchange	Export Revenues	OM&G costs recovered in fuels	Foreign Exchange Interest Expense	Total Fuel-related costs	Adjusted for R/C ratio and Unbalanced	Relative Share	Adjusted for R/C ratio and Balanced	cents per kWh					
		KW Demand	Relative Shares	KWh Energy	Relative Shares		Fuel Costs before Purchased Power	Variable	Fixed		Total	Variable	Fixed											Total				
<b>Above-the-line Classes</b>																												
Residential non ETS						4,117,431,709																						
Residential ETS						194,315,333																						
<b>Residential Subtotal</b>	98.9%	3,361,452	51.6%	4,710,455,777	40.7%	4,311,747,042	\$178,680,601	\$12,163,704	\$6,619,483	\$4,218,065	\$10,837,548	\$23,001,251	\$13,256,034	\$3,976,810	\$2,157,164	\$6,133,974	\$19,390,008	\$221,071,860	(\$648,423)	(\$896,228)	\$2,097,190	\$221,624,399	\$219,197,767	40.6%	\$219,426,345	<b>5.089</b>		
Small General	102.3%	161,274	2.5%	261,238,619	2.3%	240,604,998	\$9,899,379	\$674,591	\$367,112	\$202,372	\$569,483	\$1,244,074	\$735,170	\$220,551	\$103,495	\$324,046	\$1,059,217	\$12,202,670	(\$35,961)	(\$49,704)	\$116,309	\$12,233,313	\$12,516,942	2.3%	\$12,529,995	<b>5.208</b>		
General Demand	107.2%	1,320,066	20.2%	2,604,169,808	22.5%	2,461,268,951	\$98,769,151	\$6,724,689	\$3,659,573	\$1,656,463	\$5,316,037	\$12,040,725	\$7,328,583	\$2,198,575	\$847,133	\$3,045,708	\$10,374,291	\$121,184,167	(\$358,480)	(\$495,479)	\$1,159,429	\$121,489,637	\$130,200,009	24.1%	\$130,335,781	<b>5.295</b>		
Large General	98.7%	168,073	2.6%	439,844,439	3.8%	415,187,345	\$16,655,359	\$1,135,800	\$618,102	\$210,903	\$829,005	\$1,964,806	\$1,237,708	\$371,339	\$107,858	\$479,198	\$1,716,996	\$20,337,161	(\$60,547)	(\$83,686)	\$195,828	\$20,388,755	\$20,121,511	3.7%	\$20,142,494	<b>4.851</b>		
Small Industrial	102.0%	101,708	1.6%	269,639,007	2.3%	255,790,937	\$10,194,669	\$696,283	\$378,917	\$127,624	\$506,541	\$1,202,824	\$758,811	\$227,643	\$65,268	\$292,912	\$1,051,722	\$12,449,215	(\$37,117)	(\$51,302)	\$120,049	\$12,730,364	\$12,743,640	2.4%	\$12,743,640	<b>4.982</b>		
Medium Industrial	100.8%	186,552	2.9%	515,531,697	4.5%	490,940,740	\$19,454,549	\$1,331,246	\$724,463	\$234,092	\$958,556	\$2,289,802	\$1,450,795	\$435,239	\$119,717	\$554,956	\$2,005,751	\$23,750,101	(\$70,966)	(\$98,087)	\$229,525	\$23,810,574	\$23,999,307	4.4%	\$24,024,334	<b>4.694</b>		
Large Industrial	97.5%	339,445	5.2%	964,488,862	8.3%	926,623,571	\$36,464,773	\$2,490,578	\$1,355,372	\$425,947	\$1,781,318	\$4,271,896	\$2,714,238	\$814,271	\$217,834	\$1,032,105	\$3,746,343	\$44,483,012	(\$132,768)	(\$183,507)	\$429,410	\$44,596,147	\$43,499,587	8.1%	\$43,544,948	<b>4.699</b>		
ELI 2P-RTP (base rate)	91.0%	680,346	10.4%	1,470,832,145	12.7%	1,457,706,100	\$55,990,235	\$3,798,097	\$2,066,923	\$853,721	\$2,920,644	\$6,718,740	\$4,139,175	\$1,241,753	\$436,602	\$1,678,355	\$5,817,530	\$68,526,505	(\$202,469)	(\$279,846)	\$654,844	\$68,699,034	\$62,509,570	11.6%	\$62,574,754	<b>4.293</b>		
Municipal	99.8%	127,876	2.0%	201,315,057	1.7%	193,783,569	\$7,629,516	\$519,851	\$282,903	\$160,463	\$443,366	\$963,217	\$566,535	\$169,961	\$82,063	\$252,023	\$818,558	\$9,411,292	(\$27,712)	(\$38,303)	\$89,630	\$9,439,907	\$9,419,410	1.7%	\$9,429,233	<b>4.866</b>		
Unmetered	100.0%	72,586	1.1%	125,392,337	1.1%	113,949,870	\$4,726,505	\$323,798	\$176,211	\$91,084	\$267,295	\$591,092	\$352,876	\$105,863	\$46,581	\$152,444	\$505,320	\$5,822,917	(\$17,261)	(\$23,858)	\$55,827	\$5,837,625	\$5,837,625	1.1%	\$5,843,713	<b>5.128</b>		
<b>ATL Subtotal / Average</b>	100.0%	6,519,376	100.0%	11,562,907,748	100.0%	10,867,603,123	\$438,464,738	\$29,858,635	\$16,249,058	\$8,180,734	\$24,429,793	\$54,288,428	\$32,540,015	\$9,762,004	\$4,183,716	\$13,945,721	\$46,485,735	\$539,238,901	(\$1,591,706)	(\$2,200,000)	\$5,148,040	\$540,595,235	\$540,032,093	100.0%	\$540,595,235	<b>4.974</b>		
<b>Purchased Power Allocation Factors:</b>								55.0%	66.5%	33.5%	45.0%		70.0%	70.0%	30.0%	30.0%												
Additional Energy																												
14 MW block	100.0%	42,857	0.7%	181,221,734	1.6%	178,878,000	\$10,242,554	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,242,554	\$0	\$0	\$0	\$0	\$10,242,554	NA	NA	\$10,242,554		
Sections 2C and 2D	100.0%	-	0.0%	-	0.0%	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<b>Subtotal</b>		42,857		181,221,734		178,878,000	\$10,242,554	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,242,554	\$0	\$0	\$0	\$0	\$10,242,554			\$10,242,554	<b>5.726</b>	
<b>Total subject to FAM adj. (Above-the-line &amp; Additional Energy if under LIIR)</b>		<b>6,519,376</b>		<b>11,562,907,748</b>		<b>10,867,603,123</b>	<b>\$438,464,738</b>	<b>\$29,858,635</b>	<b>\$16,249,058</b>	<b>\$8,180,734</b>	<b>\$24,429,793</b>	<b>\$54,288,428</b>	<b>\$32,540,015</b>	<b>\$9,762,004</b>	<b>\$4,183,716</b>	<b>\$13,945,721</b>	<b>\$46,485,735</b>	<b>\$539,238,901</b>	<b>(\$1,591,706)</b>	<b>(\$2,200,000)</b>	<b>\$5,148,040</b>	<b>\$540,595,235</b>			<b>\$540,595,235</b>	<b>4.974</b>		
<b>Below-the-line before Additional Energy</b>																												
GRLF	100.0%	1,576		9,584,174		9,325,359	\$482,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$482,305	\$0	\$0	\$0	\$0	\$482,305			\$482,305		
Mersey Basic Block (Energy entitlements)	100.0%	85,714		191,421,077		189,000,000	\$111,583	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$111,583	\$0	\$0	\$0	\$0	\$111,583			\$111,583		
ELI 2P-RTP (debits & credits only)		-		55,669,533		56,571,504	\$2,249,762	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,249,762	\$0	\$0	\$0	\$0	\$2,249,762			\$2,249,762		
<b>Total Below-the-line before Additional Energy</b>		87,290		256,674,785		254,896,863	\$2,843,650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,843,650	\$0	\$0	\$0	\$0	\$2,843,650			\$2,843,650		
Exports	100.0%	-		26,486,000		25,644,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	
<b>Subtotal (BTL before AE &amp; Exports)</b>		87,290		283,160,785		280,540,863	\$2,843,650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	
<b>Grand Total</b>		<b>6,649,522</b>		<b>12,027,290,267</b>		<b>11,327,021,986</b>	<b>\$451,550,942</b>	<b>\$29,858,635</b>	<b>\$16,249,058</b>	<b>\$8,180,734</b>	<b>\$24,429,793</b>	<b>\$54,288,428</b>	<b>\$32,540,015</b>	<b>\$9,762,004</b>	<b>\$4,183,716</b>	<b>\$13,945,721</b>	<b>\$46,485,735</b>	<b>\$552,325,105</b>	<b>(\$1,591,706)</b>	<b>(\$2,200,000)</b>	<b>\$5,148,040</b>	<b>\$553,681,439</b>			<b>\$553,681,439</b>	<b>4.888</b>		

Footnotes  
 (1) Source: COSS as per 2009 Compliance Filing  
 (2) Source: Forecast for 2011

**MAE options (LIIR=1, LF=0)**

0.0

**AE Multiplier**

1.01373

**LI AE fuel cost differential (c/kWh)**

(1.02669)

	<b>Jan-11</b>	<b>Feb-11</b>	<b>Mar-11</b>	<b>Apr-11</b>	<b>May-11</b>	<b>Jun-11</b>	<b>Jul-11</b>	<b>Aug-11</b>	<b>Sep-11</b>	<b>Oct-11</b>	<b>Nov-11</b>	<b>Dec-11 Total</b>	
Total Fuel Costs before New Page Gas Loss	\$65,446,927	\$55,406,557	\$48,531,145	\$44,174,995	\$39,583,692	\$42,628,140	\$42,911,403	\$45,275,850	\$37,619,133	\$39,900,148	\$41,935,536	\$48,911,579	<b>\$552,325,105</b>
Purchased Power Regular	\$8,302,348	\$4,307,533	\$1,948,549	\$5,342,028	\$5,724,746	\$3,570,261	\$2,978,014	\$3,471,935	\$5,770,896	\$2,455,576	\$4,318,545	\$6,097,997	<b>\$54,288,428</b>
Purchased Power Wind	<u>\$2,912,068</u>	<u>\$3,137,513</u>	<u>\$4,356,541</u>	<u>\$5,620,939</u>	<u>\$3,141,182</u>	<u>\$3,464,000</u>	<u>\$3,606,964</u>	<u>\$3,131,338</u>	<u>\$2,500,937</u>	<u>\$4,951,747</u>	<u>\$4,578,689</u>	<u>\$5,083,817</u>	<b>\$46,485,735</b>
Fuel Costs net of Purchased Power	\$54,232,511	\$47,961,511	\$42,226,055	\$33,212,028	\$30,717,764	\$35,593,879	\$36,326,425	\$38,672,577	\$29,347,300	\$32,492,825	\$33,038,302	\$37,729,765	<b>\$451,550,942</b>

**BTL before AE****GRLF**

<b>DSM Unit Costs</b>													
Admin Charge Revenues	\$1,979	\$76	\$473	\$2,116	\$10,267	\$1,613	\$11,348	\$8,792	\$4,172	\$14,836	\$6,539	\$1,555	<b>\$63,765</b>
DSM-related Revenues	\$139	\$5	\$33	\$148	\$719	\$113	\$794	\$615	\$292	\$1,039	\$458	\$109	<b>\$4,464</b>
Total Revenues	(\$45,481)	(\$16,455)	(\$10,801)	\$8,564	\$111,979	(\$1,840)	\$127,758	\$94,484	\$38,163	\$148,257	\$81,886	\$14,019	<b>\$550,533</b>
Fuel Costs	(\$47,599)	(\$16,536)	(\$11,307)	\$6,300	\$100,993	(\$3,566)	\$115,615	\$85,077	\$33,699	\$132,383	\$74,890	\$12,355	<b>\$482,305</b>

**Mersey Basic Block**

Fuel Related - Water Royalties	\$9,056	\$9,056	\$9,056	\$9,056	\$9,056	\$9,397	\$9,397	\$9,397	\$9,927	\$9,927	\$9,129	\$9,129	<b>\$111,583</b>
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**ELI 2P-RTP**

kWh Sales	159,693,344	150,509,400	169,463,371	169,151,051	178,375,532	156,522,315	178,918,489	163,566,049	85,857,834	25,729,147	37,618,560	38,872,512	<b>1,514,277,604</b>
Debits	\$911,841	\$748,427	\$967,174	\$1,082,079	\$1,231,462	\$891,467	\$1,185,489	\$837,951	\$315,621	\$166,058	\$0	\$0	<b>\$8,337,568</b>
Credits	(\$1,382,122)	(\$537,284)	(\$556,069)	(\$465,881)	(\$440,560)	(\$875,870)	(\$436,122)	(\$743,442)	(\$462,807)	(\$187,649)	\$0	\$0	<b>-\$6,087,807</b>
<b>Total BTL Fuel Cost AE</b>	(\$508,823)	\$203,664	\$408,854	\$631,555	\$900,952	\$21,428	\$874,379	\$188,982	(\$103,561)	\$120,719	\$84,018	\$21,484	<b>\$2,843,650</b>

**Fuel Costs excl. BTL bfr AE**

Fuel Costs before PP	\$54,741,334	\$47,757,847	\$41,817,201	\$32,580,473	\$29,816,812	\$35,572,451	\$35,452,046	\$38,483,595	\$29,450,861	\$32,372,106	\$32,954,284	\$37,708,281	<b>448,707,292</b>
PP Regular	\$8,302,348	\$4,307,533	\$1,948,549	\$5,342,028	\$5,724,746	\$3,570,261	\$2,978,014	\$3,471,935	\$5,770,896	\$2,455,576	\$4,318,545	\$6,097,997	<b>54,288,428</b>
PP Wind	<u>\$2,912,068</u>	<u>\$3,137,513</u>	<u>\$4,356,541</u>	<u>\$5,620,939</u>	<u>\$3,141,182</u>	<u>\$3,464,000</u>	<u>\$3,606,964</u>	<u>\$3,131,338</u>	<u>\$2,500,937</u>	<u>\$4,951,747</u>	<u>\$4,578,689</u>	<u>\$5,083,817</u>	<b>46,485,735</b>
<b>Total</b>	\$65,955,751	\$55,202,894	\$48,122,291	\$43,543,441	\$38,682,740	\$42,606,712	\$42,037,025	\$45,086,868	\$37,722,694	\$39,779,429	\$41,851,518	\$48,890,095	<b>549,481,455</b>

**Additional Energy**

AE 14 MW block													
Fuel Costs before PP	\$887,415	\$714,261	\$885,011	\$829,697	\$887,415	\$829,697	\$887,415	\$887,415	\$829,697	\$887,415	\$829,697	\$887,415	\$10,242,554
PP Regular Costs													
Variable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Energy-related	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Demand-related	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PP Wind Costs													
Variable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Energy-related	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Demand-related	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$887,415</b>	<b>\$714,261</b>	<b>\$885,011</b>	<b>\$829,697</b>	<b>\$887,415</b>	<b>\$829,697</b>	<b>\$887,415</b>	<b>\$887,415</b>	<b>\$829,697</b>	<b>\$887,415</b>	<b>\$829,697</b>	<b>\$887,415</b>	<b>\$10,242,554</b>

AE Section 2C & 2D													
Fuel Costs before PP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PP Regular Costs													
Variable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Energy-related	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Demand-related	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PP Wind Costs													
Variable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Energy-related	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Demand-related	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>AE Total</b>	<b>\$887,415</b>	<b>\$714,261</b>	<b>\$885,011</b>	<b>\$829,697</b>	<b>\$887,415</b>	<b>\$829,697</b>	<b>\$887,415</b>	<b>\$887,415</b>	<b>\$829,697</b>	<b>\$887,415</b>	<b>\$829,697</b>	<b>\$887,415</b>	<b>\$10,242,554</b>
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<b>ATL-related Fuel costs</b>	<b>\$53,853,919</b>	<b>\$47,043,586</b>	<b>\$40,932,190</b>	<b>\$31,750,776</b>	<b>\$28,929,397</b>	<b>\$34,742,754</b>	<b>\$34,564,631</b>	<b>\$37,596,179</b>	<b>\$28,621,163</b>	<b>\$31,484,691</b>	<b>\$32,124,586</b>	<b>\$36,820,865</b>	<b>\$438,464,738</b>
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**Fuel costs before PP**

Domestic	\$25,074,031	\$21,548,940	\$17,805,552	\$12,715,805	\$10,938,887	\$11,652,470	\$11,074,507	\$12,150,083	\$10,198,679	\$12,894,174	\$14,232,457	\$18,395,015	\$178,680,601
Small General	\$1,205,567	\$1,090,057	\$962,981	\$692,249	\$650,420	\$723,214	\$736,093	\$807,849	\$678,457	\$776,877	\$717,152	\$858,463	\$9,899,379
General	\$11,169,554	\$10,002,804	\$8,580,503	\$6,608,024	\$6,128,799	\$7,927,889	\$8,069,035	\$8,605,208	\$6,860,429	\$8,359,004	\$7,884,771	\$8,573,130	\$98,769,151
Large General	\$1,628,245	\$1,348,352	\$1,397,865	\$1,107,552	\$1,076,281	\$1,386,238	\$1,567,763	\$1,751,760	\$1,347,694	\$1,489,580	\$1,310,395	\$1,243,635	\$16,655,359
Small Industrial	\$1,100,401	\$965,191	\$888,768	\$687,800	\$670,049	\$851,429	\$951,362	\$856,357	\$802,283	\$705,266	\$817,498	\$898,265	\$10,194,669
Medium Industrial	\$1,711,304	\$1,677,822	\$1,611,616	\$1,430,367	\$1,225,350	\$1,737,245	\$1,698,540	\$1,805,848	\$1,614,467	\$1,767,986	\$1,615,077	\$1,558,926	\$19,454,549
Large Industrial	\$3,506,586	\$3,113,795	\$2,851,511	\$2,539,388	\$2,441,767	\$3,220,422	\$3,129,904	\$3,550,786	\$3,022,479	\$3,245,744	\$3,080,707	\$2,761,685	\$36,464,773
ELI 2P-RTP	\$7,095,915	\$6,055,112	\$5,721,066	\$5,109,638	\$5,014,082	\$6,335,425	\$6,397,466	\$7,017,856	\$3,229,687	\$1,208,445	\$1,415,871	\$1,389,672	\$55,990,235
Municipal	\$926,108	\$826,265	\$715,625	\$530,636	\$450,053	\$526,398	\$547,969	\$603,097	\$488,643	\$634,197	\$644,661	\$735,866	\$7,629,516
Unmetered	\$436,210	\$415,248	\$396,703	\$329,316	\$333,708	\$382,024	\$391,992	\$447,335	\$378,345	\$403,417	\$405,997	\$406,210	\$4,726,505
<b>Total</b>	<b>\$53,853,919</b>	<b>\$47,043,586</b>	<b>\$40,932,190</b>	<b>\$31,750,776</b>	<b>\$28,929,397</b>	<b>\$34,742,754</b>	<b>\$34,564,631</b>	<b>\$37,596,179</b>	<b>\$28,621,163</b>	<b>\$31,484,691</b>	<b>\$32,124,586</b>	<b>\$36,820,865</b>	<b>\$438,464,738</b>







Rate Class	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	2011 Total
<b>kWh Sales</b>													
<b>ATL Classes</b>													
Domestic Non-TOU	492,760,439	428,251,508	429,314,588	342,936,914	310,993,784	257,695,762	260,479,630	255,554,706	255,028,375	291,433,954	336,685,066	440,157,023	4,101,291,750
Domestic TOU	27,692,998	23,368,492	22,928,433	18,608,588	14,031,145	8,881,888	7,679,535	7,136,911	7,958,489	11,203,057	17,056,636	29,470,842	<u>196,017,012</u>
Domestic Total	520,453,437	451,620,000	452,243,021	361,545,502	325,024,928	266,577,650	268,159,165	262,691,617	262,986,864	302,637,011	353,741,702	469,627,866	4,297,308,762
Small General	23,562,867	21,639,907	20,724,561	17,576,958	16,106,188	15,337,594	15,806,493	15,912,198	14,406,626	16,067,913	16,819,836	21,007,719	214,968,861
General	233,495,523	218,994,788	225,222,354	194,872,129	183,700,474	185,757,652	200,904,897	195,350,288	181,213,132	189,526,163	198,010,708	225,784,356	2,432,832,463
Large General	34,301,349	31,501,767	33,983,163	31,135,862	31,317,800	33,278,692	36,477,920	37,807,820	33,466,123	32,675,739	31,891,492	32,940,125	400,777,852
Small Industrial	21,336,172	20,454,773	20,515,518	19,572,677	19,726,969	20,593,658	20,933,826	20,894,476	19,531,022	17,988,156	19,729,589	22,880,073	244,156,909
Medium Industrial	38,530,700	34,766,472	37,101,773	36,973,209	36,533,603	38,246,709	38,211,564	38,252,852	37,258,456	37,568,247	36,791,739	37,478,968	447,714,293
Large Industrial	74,733,795	68,859,072	77,678,709	75,449,235	79,831,162	75,999,130	77,605,468	85,067,876	81,400,921	81,751,908	79,868,424	72,692,574	930,938,273
ELI 2P-RTP (Adjusted CBL)	165,352,512	149,350,656	165,088,264	160,018,560	165,352,512	160,018,560	165,352,512	165,352,512	160,018,560	165,352,512	160,282,808	165,352,512	1,946,892,480
Municipal	20,853,450	19,034,169	18,514,652	15,341,181	14,042,032	13,342,473	14,408,805	14,739,620	13,900,756	16,427,146	16,636,289	20,126,798	197,367,372
Unmetered	11,719,838	9,916,134	9,755,996	8,678,987	7,867,506	6,981,023	7,330,215	8,021,074	8,719,019	9,502,995	11,141,864	12,262,004	<u>111,896,654</u>
<b>ATL Total</b>	<b>1,144,339,643</b>	<b>1,026,137,737</b>	<b>1,060,828,011</b>	<b>921,164,301</b>	<b>879,503,174</b>	<b>816,133,141</b>	<b>845,190,865</b>	<b>844,090,332</b>	<b>812,901,479</b>	<b>869,497,789</b>	<b>924,914,451</b>	<b>1,080,152,995</b>	<b>11,224,853,919</b>

<b>BTL</b>													
Additional Energy													
AE 14 MW block	15,498,000	12,474,000	15,498,000	14,490,000	15,498,000	14,490,000	15,498,000	15,498,000	14,490,000	15,498,000	14,490,000	15,498,000	178,920,000
AE Section 2C & 2D	0	0	0	0	0	0	0	0	0	0	0	0	0
GRLF	356,321	-193,257	649,878	136,169	1,246,015	-477,223	2,468,761	541,336	2,658,531	840,566	1,055,298	1,315,545	10,597,940
Mersey BB	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	189,000,000
ELI 2P-RTP Debits\Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>BTL Total</b>	<b>31,604,321</b>	<b>28,030,743</b>	<b>31,897,878</b>	<b>30,376,169</b>	<b>32,494,015</b>	<b>29,762,777</b>	<b>33,716,761</b>	<b>31,789,336</b>	<b>32,898,531</b>	<b>32,088,566</b>	<b>31,295,298</b>	<b>32,563,545</b>	<b>378,517,940</b>
<b>NSR</b>	<b>1,175,943,964</b>	<b>1,145,338,739</b>	<b>1,176,131,487</b>	<b>1,014,076,564</b>	<b>964,794,842</b>	<b>890,966,415</b>	<b>928,751,400</b>	<b>925,852,496</b>	<b>891,823,141</b>	<b>956,514,104</b>	<b>1,025,497,689</b>	<b>1,211,432,566</b>	<b>12,411,717,172</b>
<b>Exports</b>	<b>0</b>	<b>2889000</b>	<b>7740000</b>	<b>4828000</b>	<b>18401000</b>	<b>24238000</b>	<b>6761000</b>	<b>7705000</b>	<b>29088000</b>	<b>33932000</b>	<b>17429000</b>	<b>4838000</b>	<b>157,849,000</b>
<b>TSR</b>	<b>1,280,537,728</b>	<b>1,148,227,739</b>	<b>1,183,871,487</b>	<b>1,018,904,564</b>	<b>983,195,842</b>	<b>915,204,415</b>	<b>935,512,400</b>	<b>933,557,496</b>	<b>920,911,141</b>	<b>990,446,104</b>	<b>1,042,926,689</b>	<b>1,216,270,566</b>	<b>12,569,566,172</b>

<b>kWh requirements</b>													
<b>ATL</b>													
Domestic Non-TOU	554,640,127	480,758,505	475,356,066	375,264,437	336,848,805	278,008,246	282,055,742	276,243,765	275,029,902	316,895,881	371,911,105	498,299,173	4,521,311,755
Domestic TOU	31,742,804	26,614,733	25,784,531	20,647,063	15,114,382	9,552,142	8,280,193	7,757,045	8,566,070	12,313,389	19,105,611	33,644,283	<u>219,122,245</u>
Domestic Total	586,382,931	507,373,238	501,140,597	395,911,501	351,963,186	287,560,388	290,335,935	284,000,811	283,595,971	329,209,270	391,016,716	531,943,456	4,740,434,000
Small General	26,292,187	24,177,992	22,964,280	19,274,780	17,446,509	16,425,888	17,130,091	17,366,336	15,524,487	17,303,246	18,436,627	23,235,157	235,577,580
General	252,437,244	236,481,583	241,468,052	206,952,494	194,352,127	195,576,035	212,917,619	206,810,592	191,346,519	201,322,160	212,251,597	242,971,138	2,594,887,162
Large General	36,902,442	33,874,848	36,384,665	33,165,831	33,015,278	34,989,383	38,740,708	40,457,751	35,363,034	35,001,630	34,363,109	35,367,676	427,626,356
Small Industrial	22,787,734	21,840,975	21,822,066	20,740,926	20,827,192	21,744,817	22,204,714	22,192,974	20,715,082	19,138,863	21,106,823	24,417,098	259,539,266
Medium Industrial	40,950,930	36,929,659	39,287,776	39,036,905	38,397,111	40,148,147	40,320,066	40,467,450	39,193,702	39,819,167	39,162,254	39,797,296	473,510,463
Large Industrial	78,500,601	72,316,989	81,448,699	78,969,060	83,460,595	79,426,988	81,125,091	89,200,371	85,458,661	85,798,631	84,042,487	76,329,511	976,077,685
ELI 2P-RTP	168,725,113	152,397,336	168,456,030	163,282,917	168,726,198	163,282,942	168,725,687	168,725,575	163,282,939	168,725,271	163,552,029	168,725,851	1,986,607,887
Municipal	21,930,550	20,009,293	19,493,916	16,090,606	14,750,416	13,955,369	14,924,241	15,366,223	14,385,403	17,109,546	17,403,722	21,329,118	206,748,402
Unmetered	13,377,836	11,334,602	11,116,115	9,655,587	8,697,005	7,488,605	7,915,267	8,824,808	9,379,084	10,340,923	12,225,664	14,084,581	<u>124,440,076</u>
<b>Total</b>	<b>1,248,287,569</b>	<b>1,116,736,516</b>	<b>1,143,582,196</b>	<b>983,080,607</b>	<b>931,635,616</b>	<b>860,598,563</b>	<b>894,339,418</b>	<b>893,412,890</b>	<b>858,244,883</b>	<b>923,768,706</b>	<b>993,561,028</b>	<b>1,178,200,881</b>	<b>12,025,448,875</b>

Rate Class	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	2011 Total
<b>BTL</b>													
Additional Energy													
AE 14 MW block	15,814,159	12,728,470	15,814,159	14,785,596	15,814,159	14,785,596	15,814,159	15,814,159	14,785,596	15,814,159	14,785,596	15,814,159	182,569,968
AE Section 2C & 2D	-	-	-	-	-	-	-	-	-	-	-	-	0
GRLF	364,700	(197,547)	663,832	139,061	1,273,767	(489,044)	2,526,523	554,147	2,721,362	859,938	1,079,765	1,346,226	10,842,729
Mersey S.	16,071,300	16,071,300	16,071,300	16,071,300	16,071,300	16,071,300	16,071,300	16,071,300	16,071,300	16,071,300	16,071,300	16,071,300	192,855,600
ELI 2P-RTP Debits\Credits	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Total</b>	<b>32,250,159</b>	<b>28,602,223</b>	<b>32,549,292</b>	<b>30,995,957</b>	<b>33,159,226</b>	<b>30,367,852</b>	<b>34,411,982</b>	<b>32,439,606</b>	<b>33,578,258</b>	<b>32,745,398</b>	<b>31,936,661</b>	<b>33,231,685</b>	<b>386,268,297</b>
<b>NSR</b>	<b>1,280,537,728</b>	<b>1,145,338,739</b>	<b>1,176,131,487</b>	<b>1,014,076,564</b>	<b>964,794,842</b>	<b>890,966,415</b>	<b>928,751,400</b>	<b>925,852,496</b>	<b>891,823,141</b>	<b>956,514,104</b>	<b>1,025,497,689</b>	<b>1,211,432,566</b>	<b>12,411,717,172</b>
<b>Exports</b>	<b>0</b>	<b>2978000</b>	<b>7979000</b>	<b>4977000</b>	<b>18970000</b>	<b>24988000</b>	<b>6970000</b>	<b>7943000</b>	<b>29988000</b>	<b>34981000</b>	<b>17968000</b>	<b>4988000</b>	<b>162,730,000</b>
<b>NSR</b>	<b>1,280,537,728</b>	<b>1,148,316,739</b>	<b>1,184,110,487</b>	<b>1,019,053,564</b>	<b>983,764,842</b>	<b>915,954,415</b>	<b>935,721,400</b>	<b>933,795,496</b>	<b>921,811,141</b>	<b>991,495,104</b>	<b>1,043,465,689</b>	<b>1,216,420,566</b>	<b>12,574,447,172</b>
<b>TSR</b>	<b>1,280,537,728</b>	<b>1,148,316,739</b>	<b>1,184,110,487</b>	<b>1,019,053,564</b>	<b>983,764,842</b>	<b>915,954,415</b>	<b>935,721,400</b>	<b>933,795,496</b>	<b>921,811,141</b>	<b>991,495,104</b>	<b>1,043,465,689</b>	<b>1,216,420,566</b>	<b>12,574,447,172</b>
<b>Line Losses</b>													
<b>ATL</b>													
Domestic Non-TOU	12.6%	12.3%	10.7%	9.4%	8.3%	7.9%	8.3%	8.1%	7.8%	8.7%	10.5%	13.2%	10.2%
Domestic TOU	<u>14.6%</u>	<u>13.9%</u>	<u>12.5%</u>	<u>11.0%</u>	<u>7.7%</u>	<u>7.5%</u>	<u>7.8%</u>	<u>8.7%</u>	<u>7.6%</u>	<u>9.9%</u>	<u>12.0%</u>	<u>14.2%</u>	<u>11.8%</u>
Domestic Total	12.7%	12.3%	10.8%	9.5%	8.3%	7.9%	8.3%	8.1%	7.8%	8.8%	10.5%	13.3%	10.3%
Small General	11.6%	11.7%	10.8%	9.7%	8.3%	7.1%	8.4%	9.1%	7.8%	7.7%	9.6%	10.6%	9.6%
General	8.1%	8.0%	7.2%	6.2%	5.8%	5.3%	6.0%	5.9%	5.6%	6.2%	7.2%	7.6%	6.7%
Large General	7.6%	7.5%	7.1%	6.5%	5.4%	5.1%	6.2%	7.0%	5.7%	7.1%	7.8%	7.4%	6.7%
Small Industrial	6.8%	6.8%	6.4%	6.0%	5.6%	5.6%	6.1%	6.2%	6.1%	6.4%	7.0%	6.7%	6.3%
Medium Industrial	6.3%	6.2%	5.9%	5.6%	5.1%	5.0%	5.5%	5.8%	5.2%	6.0%	6.4%	6.2%	5.8%
Large Industrial	5.0%	5.0%	4.9%	4.7%	4.5%	4.5%	4.5%	4.9%	5.0%	5.0%	5.2%	5.0%	4.8%
ELI 2P-RTP	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Municipal	5.2%	5.1%	5.3%	4.9%	5.0%	4.6%	3.6%	4.3%	3.5%	4.2%	4.6%	6.0%	4.8%
Unmetered	<u>14.1%</u>	<u>14.3%</u>	<u>13.9%</u>	<u>11.3%</u>	<u>10.5%</u>	<u>7.3%</u>	<u>8.0%</u>	<u>10.0%</u>	<u>7.6%</u>	<u>8.8%</u>	<u>9.7%</u>	<u>14.9%</u>	<u>11.2%</u>
<b>Total</b>	<b>9.1%</b>	<b>8.8%</b>	<b>7.8%</b>	<b>6.7%</b>	<b>5.9%</b>	<b>5.4%</b>	<b>5.8%</b>	<b>5.8%</b>	<b>5.6%</b>	<b>6.2%</b>	<b>7.4%</b>	<b>9.1%</b>	<b>7.1%</b>
<b>BTL</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
Additional Energy	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
AE 14 MW block	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
AE Section 2C & 2D	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
GRLF	2.4%	2.2%	2.1%	2.1%	2.2%	2.5%	2.3%	2.4%	2.4%	2.3%	2.3%	2.3%	2.3%
Mersey S.	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
ELI 2P-RTP Debits\Credits	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>
<b>Total</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.1%</b>	<b>2.0%</b>	<b>2.1%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.1%</b>	<b>2.0%</b>
<b>NSR</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Exports</b>	<b>0.0%</b>	<b>3.1%</b>	<b>3.1%</b>	<b>3.1%</b>	<b>3.1%</b>	<b>3.1%</b>	<b>3.1%</b>	<b>3.1%</b>	<b>3.1%</b>	<b>3.1%</b>	<b>3.1%</b>	<b>3.1%</b>	<b>3.1%</b>
<b>TSR</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>0.0%</b>	<b>0.0%</b>





Category	January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>kWh Sales</b>													
<b>ATL Classes</b>													
Domestic Non-TOU	499,163,301	433,816,150	434,893,044	347,393,103	315,034,795	261,044,222	263,864,325	258,875,424	258,342,179	295,220,943	341,060,150	445,876,338	4,154,583,973
Domestic TOU	30,792,209	25,983,733	25,494,426	20,691,134	15,601,414	9,875,888	8,538,976	7,935,625	8,849,149	12,456,826	18,965,498	32,769,017	217,953,895
Domestic Total	529,955,510	459,799,884	460,387,470	368,084,237	330,636,209	270,920,110	272,403,300	266,811,049	267,191,327	307,677,769	360,025,649	478,645,355	4,372,537,868
Small General	24,058,155	22,094,774	21,160,188	17,946,423	16,444,738	15,659,988	16,138,743	16,246,670	14,709,451	16,405,657	17,173,386	21,449,298	219,487,473
General	243,205,955	228,102,250	234,588,784	202,976,382	191,339,552	193,482,798	209,260,031	203,474,422	188,749,284	197,408,095	206,245,424	235,174,192	2,534,007,171
Large General	33,625,608	30,826,581	33,284,417	30,577,140	30,579,816	32,043,700	36,863,861	36,370,414	33,808,764	32,195,654	31,820,043	32,355,294	394,351,292
Small Industrial	22,882,335	21,937,064	22,002,210	20,991,045	21,156,518	22,086,013	22,450,832	22,408,631	20,946,372	19,291,699	21,159,328	24,538,118	261,850,163
Medium Industrial	44,144,421	39,831,764	42,507,306	42,360,012	41,856,357	43,819,054	43,778,788	43,826,092	42,686,817	43,041,743	42,152,102	42,939,457	512,943,913
Large Industrial	75,703,039	68,601,236	75,839,465	74,997,597	77,472,135	76,701,739	78,206,345	87,481,419	81,358,107	81,777,039	79,203,168	75,302,947	932,644,237
ELI 2P-RTP	153,671,712	143,757,408	153,671,712	148,714,560	153,671,712	148,714,560	153,671,712	153,671,712	148,714,560	153,671,712	148,714,560	153,671,712	1,814,317,632
Municipal	20,909,021	19,129,220	18,619,713	15,454,119	14,136,732	13,400,646	14,718,678	14,519,720	14,198,334	15,252,395	16,990,471	20,039,215	197,368,264
Unmetered	9,721,224	9,257,729	9,705,211	9,363,232	9,921,163	9,443,188	9,281,947	9,623,606	9,720,858	9,488,897	10,074,885	10,138,028	115,739,970
<b>ATL Total</b>	<b>1,157,876,979</b>	<b>1,043,337,909</b>	<b>1,071,766,478</b>	<b>931,464,747</b>	<b>887,214,932</b>	<b>826,271,797</b>	<b>856,774,239</b>	<b>854,433,734</b>	<b>822,083,875</b>	<b>876,210,661</b>	<b>933,559,016</b>	<b>1,094,253,616</b>	<b>11,355,247,982</b>
<b>BTL Classes</b>													
Additional Energy	15,498,000	13,482,000	15,498,000	14,490,000	15,498,000	14,490,000	15,498,000	15,498,000	14,490,000	15,498,000	14,490,000	15,498,000	179,928,000
GRLF	8,578,872	8,320,560	7,626,966	8,805,992	8,030,529	7,920,793	9,180,143	10,422,773	14,026,206	9,055,570	8,653,936	7,789,143	108,411,483
Mersey Basic Block	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	189,000,000
Mersey Section 2D related													-
<b>BTL Total</b>	<b>39,826,872</b>	<b>37,552,560</b>	<b>38,874,966</b>	<b>39,045,992</b>	<b>39,278,529</b>	<b>38,160,793</b>	<b>40,428,143</b>	<b>41,670,773</b>	<b>44,266,206</b>	<b>40,303,570</b>	<b>38,893,936</b>	<b>39,037,143</b>	<b>477,339,483</b>
<b>In-Province Total</b>	<b>1,197,703,851</b>	<b>1,080,890,469</b>	<b>1,110,641,444</b>	<b>970,510,739</b>	<b>926,493,461</b>	<b>864,432,591</b>	<b>897,202,382</b>	<b>896,104,507</b>	<b>866,350,081</b>	<b>916,514,230</b>	<b>972,452,953</b>	<b>1,133,290,759</b>	<b>11,832,587,465</b>
<b>Export kWh Sales</b>	1,914,000	1,916,000	6,776,000	-	-	3,000	7,760,000	4,847,000	-	2,910,000	1,940,000	5,793,000	<b>33,859,000</b>
Export Losses	59,000	59,000	59,000	0	0	0	240,000	150,000	0	90,000	60,000	179,000	<b>896,000</b>
	1,973,000	1,975,000	6,835,000	-	-	3,000	8,000,000	4,997,000	-	3,000,000	2,000,000	5,972,000	<b>34,755,000</b>
Total Electric Sales	1,199,617,851	1,082,806,469	1,117,417,444	970,510,739	926,493,461	864,435,591	904,962,382	900,951,507	866,350,081	919,424,230	974,392,953	1,139,083,759	11,866,446,465
NSR	1,293,794,995	1,168,598,439	1,197,746,988	1,035,710,259	989,059,401	910,896,620	946,254,359	951,452,353	910,475,832	972,762,792	1,035,877,824	1,234,482,170	12,647,112,031
TSR	1,295,767,995	1,170,573,439	1,204,732,988	1,035,710,259	989,059,401	910,899,620	954,254,359	956,449,353	910,475,832	975,762,792	1,037,877,824	1,240,454,170	12,682,018,031
ELI 2P-RTP	153,671,712	143,757,408	153,671,712	148,714,560	153,671,712	148,714,560	153,671,712	153,671,712	148,714,560	153,671,712	148,714,560	153,671,712	1,814,317,632

**MONTHLY SYSTEM COINCIDENT PEAKS: REQUIREMENTS, SALES, AND LOSSES BY RATE CLASS IN MWh PER HOUR**

	2011 January	2011 February	2011 March	2011 April	2011 May	2011 June	2011 July	2011 August	2011 September	2011 October	2011 November	2011 December	Annual Peak	3CP
Residential non ToD	1,172,910	1,056,738	865,466	759,366	637,212	392,473	464,539	524,411	510,295	681,918	911,651	1,042,119	1,172,910	3,271,767
Residential ToD	28,107	27,458	20,067	17,725	15,421	12,889	11,534	10,903	10,886	13,346	48,340	34,121	28,107	89,686
Small General	55,491	58,013	33,129	31,165	25,206	35,677	37,656	26,699	31,945	29,287	27,502	47,770	55,491	161,274
General Demand	410,840	449,003	449,557	378,880	333,696	420,234	437,848	381,022	319,474	302,334	292,301	460,223	410,840	1,320,066
Large General	56,399	56,601	63,124	57,601	54,109	65,684	68,271	63,468	46,644	49,808	45,781	55,073	56,399	168,073
Small Industrial	33,582	35,683	41,061	43,465	35,885	41,866	42,872	35,114	29,983	26,404	24,852	32,441	33,582	101,706
Medium Industrial	63,498	61,565	68,939	69,684	56,124	66,377	65,788	61,858	64,382	61,323	42,214	61,490	63,498	186,552
Large Industrial With Interruptible	111,820	114,133	104,365	114,667	117,461	123,416	112,516	117,225	133,946	120,734	111,030	113,492	111,820	339,445
Large Industrial Firm	29,562	30,384	29,705	36,192	24,612	28,790	29,237	27,155	31,911	27,757	28,952	28,919	29,562	88,865
Large Industrial Interruptible Only	82,258	83,749	74,660	78,475	92,848	94,627	83,279	90,070	102,035	92,977	82,078	84,573	82,258	250,580
Gen. Repl. & Load Follow.	(72)	(346)	(698)	(656)	2,278	(622)	4,741	(170)	5,066	(159)	8,596	1,994	(72)	1,576
Bowater Mersey	28,571	28,571	28,571	28,571	28,571	28,571	28,571	28,571	28,571	28,571	28,571	28,571	28,571	85,714
Mersey Additional Energy	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	42,857
ELI 2P-RTP	226,782	226,782	226,782	226,782	226,782	226,782	226,782	226,782	226,782	226,782	226,782	226,782	226,782	680,346
Municipal	43,544	42,148	38,319	32,833	26,961	26,014	26,491	24,582	24,099	30,354	32,576	42,184	43,544	127,876
Unmetered	30,257	11,662	2,775	2,734	3,344	3,511	3,336	3,052	18,812	13,932	19,709	30,667	30,257	72,586
<b>NSR Peak:</b>	<b>2,276,014</b>	<b>2,182,296</b>	<b>1,955,742</b>	<b>1,777,104</b>	<b>1,577,334</b>	<b>1,457,159</b>	<b>1,545,231</b>	<b>1,517,803</b>	<b>1,465,170</b>	<b>1,598,920</b>	<b>1,834,190</b>	<b>2,191,212</b>	<b>2,276,014</b>	<b>6,649,522</b>

**System Coincident Load Factor**

**0.6147**

**Rate Base**

	Average	2010	2011
Steam Plant	\$ 977,802	\$ 973,312	\$ 982,291
Steam Plant - CWIP	\$ 58,376	\$ 42,937	\$ 73,815
Environmental & Fuel Conversion	\$ 200,091	\$ 204,341	\$ 195,840
Environmental & Fuel Conversion - CWIP	\$ 7,780	\$ 14,710	\$ 849
Hydro Plant	\$ 280,008	\$ 268,285	\$ 291,731
Hydro Plant - CWIP	\$ 17,351	\$ 16,375	\$ 18,327
Wind Plant	\$ 194,997	\$ 143,828	\$ 246,165
Wind Plant - CWIP	\$ 11,377	\$ 21,377	\$ 1,377
Gas Turbine Plant	\$ 9,541	\$ 8,264	\$ 10,817
Gas Turbine Plant - CWIP	\$ 1,658	\$ 1,645	\$ 1,670
LM6000 Plant	\$ 56,292	\$ 57,542	\$ 55,042
LM6000 Plant - CWIP	\$ 3,305	\$ 3,305	\$ 3,305
General Property Plant	\$ 214,262	\$ 173,526	\$ 254,998
General Property Plant - CWIP	\$ 21,523	\$ 56,913	\$ (13,868)
Transmission Plant	\$ 326,619	\$ 295,259	\$ 357,978
Transmission Plant - CWIP	\$ 22,267	\$ 32,887	\$ 11,647
Distribution Plant	\$ 569,874	\$ 565,802	\$ 573,947
Dedicated Hydro Mersey Plant - Direct	\$ 17,895	\$ 17,220	\$ 18,570

**Generation Rate Base**

	Total Company	Initial Classification			Further Classification			Fully Classified		
		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer
Steam Plant	\$ 1,244,049	\$ 1,036,178	\$ 207,871	\$ -	\$ (636,940)	\$ 636,940	\$ -	\$ 399,238	\$ 844,811	\$ -
Hydro Plant	\$ 279,464	\$ 279,464	\$ -	\$ -	\$ (171,787)	\$ 171,787	\$ -	\$ 107,677	\$ 171,787	\$ -
Wind Plant	\$ 206,374	\$ 206,374	\$ -	\$ -	\$ (144,462)	\$ 144,462	\$ -	\$ 61,912	\$ 144,462	\$ -
LM6000 Plant	\$ 59,597	\$ 59,597	\$ -	\$ -	\$ (36,634)	\$ 36,634	\$ -	\$ 22,963	\$ 36,634	\$ -
Gas Turbine Plant - Other	\$ 11,199	\$ 11,199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,199	\$ -	\$ -
Total Generation Plant	\$ 1,800,683	\$ 1,592,812	\$ 207,871	\$ -	\$ (989,822)	\$ 989,822	\$ -	\$ 602,990	\$ 1,197,693	\$ -
General Property Plant	\$ 156,125	\$ 138,102	\$ 18,023	\$ -	\$ (85,820.99)	\$ 85,821	\$ -	\$ 52,281	\$ 103,844	\$ -
Total Plant in Service	\$ 1,956,808	\$ 1,730,914	\$ 225,894	\$ -	\$ (1,075,643)	\$ 1,075,643	\$ -	\$ 655,271	\$ 1,301,538	\$ -
								<b>33.5%</b>	<b>66.5%</b>	

# Cost of Service BA Calculations

FOR THE YEAR ENDING DECEMBER 31, 2012

Line #  
1  
2  
3  
4  
5  
6  
7  
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COLUMN A B C D E F G H I J K L M N O P Q R S T U V  
FORMULA E - D C + F+ G H / E H / H (Line 30) J x K (line 30) H + K M x N (Line 30) L + N Q x R (Line 30) Q x S (Line 30) O - R - S T / U

Rate Class	BA 2011 Collections	BA predicated on actual numbers	Variance (debit/credit)	AA 2011 Collections	AA predicated on actual numbers	Variance (debit/credit)	Deferred Amount from 2011 FAM AA proceeding	Total	% Var	Relative shares in total Variance	Interest Amount	Adjustment after interest	Adjusted Relative Share (1)	Allocation of NPPH BA Share	Adjustment after reallocation of NPPH Share	Rebate as per UARB order (NSUARBS-NSPI-P-201)	Relative Share after NPPH adjustment	Modified Rebate	Interest Credit	Adjustment after rebate	Forecast kWh Sales (2)	Cents per kWh
<b>Above the line Classes</b>																						
Residential Subtotal	\$4,786,039	\$4,732,082	(\$53,957)	\$7,114,383	\$12,063,526	\$4,949,144	\$11,819,949	\$16,715,136	99.52%	37.14%	\$2,278,164	\$18,993,300	42.59%	\$2,782,981	\$21,776,282	\$6,619,775	50.06%	\$7,264,006	\$571,684	\$13,940,592	4,256,431,756	0.328
Small General	\$307,974	\$268,312	(\$39,662)	\$401,810	\$644,555	\$242,745	\$663,121	\$866,204	134.39%	1.92%	\$118,058	\$984,262	2.21%	\$144,218	\$1,128,480	\$290,214	2.19%	\$318,457	\$25,063	\$784,960	223,726,062	0.351
General Demand	\$2,855,072	\$2,778,939	(\$76,133)	\$3,273,488	\$6,152,087	\$2,878,599	\$7,372,441	\$10,174,907	165.39%	22.61%	\$1,386,773	\$11,561,680	25.92%	\$1,694,068	\$13,255,748	\$3,230,079	24.43%	\$3,844,427	\$278,950	\$9,432,371	2,439,459,241	0.387
Large General	\$456,706	\$443,210	(\$13,496)	\$386,124	\$821,692	\$435,567	\$1,174,643	\$1,596,714	194.32%	3.55%	\$217,622	\$1,814,336	4.07%	\$265,844	\$2,080,181	\$439,674	3.32%	\$482,463	\$37,970	\$1,559,748	397,470,794	0.392
Small Industrial	\$296,717	\$282,710	(\$14,008)	\$317,181	\$588,908	\$271,727	\$711,518	\$969,237	164.58%	2.15%	\$132,101	\$1,101,338	2.47%	\$161,373	\$1,262,711	\$290,214	2.19%	\$318,457	\$25,063	\$919,191	257,632,430	0.357
Medium Industrial	\$608,767	\$561,329	(\$47,438)	\$544,944	\$1,055,932	\$510,988	\$1,372,192	\$1,835,742	173.85%	4.08%	\$250,200	\$2,085,942	4.68%	\$305,641	\$2,391,583	\$509,325	3.85%	\$558,892	\$43,985	\$1,788,706	505,845,219	0.354
Large Industrial	\$917,357	\$941,283	\$23,925	\$750,565	\$1,738,688	\$988,123	\$2,500,541	\$3,512,589	202.03%	7.81%	\$478,743	\$3,991,332	8.95%	\$584,827	\$4,576,159	\$870,641	6.58%	\$955,371	\$75,189	\$3,545,600	936,296,194	0.379
ELI 2P-RTP (base rate)	\$1,608,983	\$2,140,817	\$531,834	\$1,174,123	\$3,399,866	\$2,225,744	\$4,842,272	\$7,599,850	223.53%	16.89%	\$1,035,810	\$8,635,660	4.71%	\$307,825	\$2,408,666	\$1,700,652	3.13%	\$453,990	\$35,729	\$1,918,947	441,378,432	0.435
Municipal	\$203,473	\$207,367	\$3,894	\$218,975	\$445,127	\$226,151	\$546,672	\$776,718	174.49%	1.73%	\$105,862	\$882,579	1.98%	\$129,319	\$1,011,899	\$249,584	1.89%	\$273,873	\$21,554	\$716,472	194,541,877	0.368
Unmetered	\$142,437	\$140,553	(\$1,884)	\$118,508	\$252,975	\$134,468	\$335,278	\$467,862	184.94%	1.04%	\$63,766	\$531,628	1.19%	\$77,896	\$609,525	\$130,596	0.99%	\$143,306	\$11,278	\$454,941	112,280,645	0.405
<b>Above the line Subtotal / Average</b>	<b>\$12,183,526</b>	<b>\$12,496,602</b>	<b>\$313,076</b>	<b>\$14,300,101</b>	<b>\$27,163,356</b>	<b>\$12,863,255</b>	<b>\$31,338,628</b>	<b>\$44,514,959</b>	<b>163.88%</b>	<b>98.92%</b>	<b>\$6,067,098</b>	<b>\$50,582,057</b>	<b>98.76%</b>	<b>\$0</b>	<b>\$50,501,233</b>	<b>\$14,330,753</b>	<b>98.64%</b>	<b>\$14,313,242</b>	<b>\$1,126,465</b>	<b>\$35,061,526</b>	<b>9,765,062,650</b>	<b>0.359</b>
<b>Additional Energy</b>	\$143,102	\$143,567	\$464	\$162,779	\$264,927	\$102,148	\$382,834	\$485,446	183.24%	1.08%	\$66,163	\$551,609	1.24%	\$80,824	\$632,433	\$179,933	1.36%	\$197,443	\$15,539	\$419,451	179,928,000	0.233
<b>Total subject to FAM adj. (ATL and AE)</b>	<b>\$12,326,628</b>	<b>\$12,640,168</b>	<b>\$313,540</b>	<b>\$14,462,880</b>	<b>\$27,428,283</b>	<b>\$12,965,403</b>	<b>\$31,721,461</b>	<b>\$45,000,405</b>	<b>164.07%</b>	<b>100.00%</b>	<b>\$6,133,261</b>	<b>\$51,133,666</b>	<b>100.00%</b>	<b>\$6,534,818</b>	<b>\$51,133,666</b>	<b>\$14,510,685</b>	<b>100.00%</b>	<b>\$14,510,685</b>	<b>\$1,142,004</b>	<b>\$35,480,977</b>	<b>9,944,990,650</b>	<b>0.357</b>
<b>Grand Total</b>	<b>\$12,326,628</b>	<b>\$12,640,168</b>	<b>\$313,540</b>	<b>\$14,462,880</b>	<b>\$27,428,283</b>	<b>\$12,965,403</b>	<b>\$31,721,461</b>	<b>\$45,000,405</b>	<b>164.07%</b>													

(1) Relative Shares (Column J) have been adjusted for the absence of New Page. This adjustment is based on kilowatt sales  
 (2) Source: 2012 GRA Refresh filed on August 31st



### Cost of Service Final AA Calculations as an input into 2012 BA

FOR THE YEAR ENDING DECEMBER 31, 2011

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COLUMN D E F G H J K M N P Q R S U V  
FORMULA D - E F / E F / F (Line 32) H x J (line 32) F + J H x M (line 32) K + M P x 3/5 P x 2/5 N - P S / U

Rate Class	Variance in Fuel Costs before Interest and Incentive					Variance in Fuel Costs before Incentive		Variance in Fuel Costs		Fuel Cost Deferral				Actual Adjustment	
	Actual Fuel Costs	Recovered Fuel Costs	Variance (debit/credit)	% Var	Relative shares in total Variance	Interest Amount	Adjustment after interest	Incentive Amount	Adjustment after Incentive	Deferred Amount for recovery in 2012 and 2013	2012	2013	Proposed Amount for recovery in 2011	Forecast kWh Sales (1)	Cents per kWh
<b>Above the line Classes</b>															
Residential Subtotal	\$228,342,846	\$196,537,144	\$31,805,702	16.18%	39.56%	\$1,431,596	\$33,237,298	(\$1,473,856)	\$31,763,442	\$19,699,916	\$11,819,949	\$7,879,966	\$12,063,526	4,311,747,042	0.280
Small General	\$13,069,860	\$11,317,775	\$1,752,085	15.48%	2.18%	\$78,863	\$1,830,947	(\$81,191)	\$1,749,757	\$1,105,202	\$663,121	\$442,081	\$644,555	240,604,998	0.268
General Demand	\$138,034,427	\$119,570,406	\$18,464,021	15.44%	22.96%	\$831,078	\$19,295,099	(\$855,611)	\$18,439,488	\$12,287,401	\$7,372,441	\$4,914,961	\$6,152,087	2,461,268,951	0.250
Large General	\$21,350,348	\$18,567,220	\$2,783,128	14.99%	3.46%	\$125,271	\$2,908,399	(\$128,968)	\$2,779,430	\$1,957,739	\$1,174,643	\$783,096	\$821,692	415,187,345	0.198
Small Industrial	\$13,550,306	\$11,773,174	\$1,777,132	15.09%	2.21%	\$79,990	\$1,857,122	(\$82,351)	\$1,774,771	\$1,185,863	\$711,518	\$474,345	\$588,908	255,790,937	0.230
Medium Industrial	\$25,720,089	\$22,372,722	\$3,347,366	14.96%	4.16%	\$150,667	\$3,498,034	(\$155,115)	\$3,342,919	\$2,286,987	\$1,372,192	\$914,795	\$1,055,932	490,940,740	0.215
Large Industrial	\$46,140,695	\$40,226,581	\$5,914,114	14.70%	7.36%	\$266,198	\$6,180,312	(\$274,056)	\$5,906,256	\$4,167,568	\$2,500,541	\$1,667,027	\$1,738,688	926,623,571	0.188
ELI 2P-RTP (base rate)	\$87,800,298	\$76,314,718	\$11,485,580	15.05%	14.28%	\$516,974	\$12,002,554	(\$532,235)	\$11,470,319	\$8,070,453	\$4,842,272	\$3,228,181	\$3,399,866	1,514,277,604	0.225
Municipal	\$10,014,271	\$8,656,220	\$1,358,052	15.69%	1.69%	\$61,127	\$1,419,179	(\$62,931)	\$1,356,247	\$911,121	\$546,672	\$364,448	\$445,127	193,783,569	0.230
Unmetered	\$6,178,834	\$5,365,982	\$812,852	15.15%	1.01%	\$36,587	\$849,439	(\$37,667)	\$811,772	\$558,797	\$335,278	\$223,519	\$252,975	113,949,870	0.222
<b>Above the line Subtotal / Average</b>	<b>\$590,201,975</b>	<b>\$510,701,942</b>	<b>\$79,500,033</b>	<b>15.57%</b>	<b>98.88%</b>	<b>\$3,578,351</b>	<b>\$83,078,384</b>	<b>(\$3,683,982)</b>	<b>\$79,394,402</b>	<b>\$52,231,046</b>	<b>\$31,338,628</b>	<b>\$20,892,418</b>	<b>\$27,163,356</b>	<b>10,924,174,627</b>	
<b>Additional Energy</b>	<b>\$7,002,995</b>	<b>6,098,810.41</b>	<b>\$904,185</b>	<b>14.83%</b>	<b>1.12%</b>	<b>\$40,698</b>	<b>\$944,883</b>	<b>(\$41,899)</b>	<b>\$902,983</b>	<b>\$638,057</b>	<b>\$382,834</b>	<b>\$255,223</b>	<b>\$264,927</b>	<b>178,878,000</b>	<b>0.148</b>
<b>Total subject to FAM adj. (ATL and AE)</b>	<b>\$597,204,969</b>	<b>\$516,800,752</b>	<b>\$80,404,217</b>	<b>15.56%</b>	<b>100.00%</b>	<b>3,619,049.00</b>	<b>\$84,023,266</b>	<b>(\$3,725,881)</b>	<b>\$80,297,385</b>	<b>\$52,869,102</b>	<b>\$31,721,461</b>	<b>\$21,147,641</b>	<b>\$27,428,283</b>	<b>11,103,052,627</b>	
<b>Grand Total</b>	<b>\$597,204,969</b>	<b>\$516,800,752</b>	<b>\$80,404,217</b>	<b>15.56%</b>											

(1) Source: Forecast Data for 2010

# Allocation of Actual Fuel-related Costs among Rate Classes

FOR THE YEAR ENDING DECEMBER 31, 2010

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COLUMN C D E F G H I J K L M N O P Q R S T U V W X Y Z AA AB  
FORMULA D / D (Line 29) F / F (Line 29) G x J (line 29) G x K (line 29) E x L (line 29) K + L J + K + I G \* O (line 29) G X P (line 29) E X Q (line 29) P + Q O + P + Q I + N + S G \* U (line 29) G \* V (line 29) G \* W (line 29) T + U + V + W X x C Y / Y (line 29) Z x X (line 29) AA / H

Rate Class	Cost Allocation Factors					Fuel-related Costs from COS										Fuel Costs used for FAM purposes											
	R/C Ratio as per 2009 CF	3 CP Demands		Energy Requirement		kWhs Sales	Fuel Costs before Purchased Power	Purchased Power Regular Fixed				Purchased Power Wind Fixed				Total Fuel-related costs before Exports, OM&G and Foreign Exchange	Export Revenues	OM&G costs recovered in fuels	Foreign Exchange	Total Fuel-related costs	Adjusted for R/C ratio and Unbalanced	Relative Share	Adjusted for R/C ratio and Balanced	cents per kWh			
		KW Demand	Relative Shares	KWh Energy	Relative Shares			Variable	Energy-related	Demand-related	Total	Total	Variable	Energy-related	Demand-related										Total	Total	
<b>Above-the-line Classes</b>																											
Residential non ETS						3,976,109,752																					
Residential ETS						171,118,438																					
Residential Subtotal	98.9%	3,200,476	49.0%	4,573,501,449	38.6%	4,147,228,190	\$196,768,705	\$10,407,736	\$5,715,672	\$3,557,489	\$9,273,161	\$19,680,897	\$7,383,998	\$2,215,200	\$1,206,315	\$3,421,514	\$10,805,513	\$227,255,115	-\$187,650	-\$848,962	\$3,606,208	\$229,824,711	\$227,308,292	38.7%	\$228,342,846	<b>5.506</b>	
Small General	102.3%	179,891	2.8%	254,781,435	2.1%	232,159,491	\$10,871,959	\$579,796	\$318,410	\$199,958	\$518,368	\$1,098,164	\$411,349	\$123,405	\$67,804	\$191,209	\$602,558	\$12,572,681	-\$10,454	-\$47,294	\$200,895	\$12,715,828	\$13,010,644	2.2%	\$13,069,860	<b>5.630</b>	
General Demand	107.2%	1,290,681	19.8%	2,579,774,857	21.8%	2,440,212,360	\$110,336,460	\$5,870,691	\$3,224,039	\$1,434,656	\$4,658,695	\$10,529,387	\$4,165,092	\$1,249,528	\$486,480	\$1,736,008	\$5,901,099	\$126,766,947	-\$105,847	-\$478,874	\$2,034,154	\$128,216,379	\$137,409,034	23.4%	\$138,034,427	<b>5.657</b>	
Large General	98.7%	177,953	2.7%	435,827,190	3.7%	416,118,784	\$18,574,942	\$991,795	\$544,669	\$197,804	\$742,473	\$1,734,268	\$703,651	\$211,095	\$67,074	\$278,169	\$981,819	\$21,291,029	-\$17,882	-\$80,901	\$343,650	\$21,253,616	\$21,253,616	3.6%	\$21,350,348	<b>5.131</b>	
Small Industrial	102.0%	109,669	1.7%	267,143,112	2.3%	254,225,308	\$11,408,709	\$607,927	\$333,859	\$121,903	\$455,761	\$1,063,688	\$431,307	\$129,392	\$41,336	\$170,728	\$602,036	\$13,074,433	-\$10,961	-\$49,589	\$210,642	\$13,224,526	\$13,488,914	2.3%	\$13,550,306	<b>5.330</b>	
Medium Industrial	100.8%	249,246	3.8%	514,370,439	4.3%	490,737,492	\$21,849,260	\$1,170,532	\$642,828	\$277,049	\$919,877	\$2,090,409	\$830,460	\$249,138	\$93,945	\$343,083	\$1,173,543	\$25,113,213	-\$21,104	-\$95,481	\$405,581	\$25,402,209	\$25,603,559	4.4%	\$25,720,089	<b>5.241</b>	
Large Industrial	97.5%	369,028	5.7%	955,639,780	8.1%	929,020,336	\$40,628,531	\$2,174,712	\$1,194,298	\$410,193	\$1,604,491	\$3,779,203	\$1,542,897	\$462,869	\$139,093	\$601,962	\$2,144,859	\$46,552,593	-\$39,210	-\$177,392	\$753,522	\$47,089,514	\$45,931,645	7.8%	\$46,140,695	<b>4.967</b>	
ELI 2P-RTP (base rate)	91.0%	749,730	11.5%	1,946,791,980	16.4%	1,931,040,441	\$82,897,745	\$4,430,237	\$2,432,977	\$833,362	\$3,266,340	\$7,696,577	\$3,143,130	\$942,939	\$282,586	\$1,225,525	\$4,368,655	\$94,962,977	-\$79,876	-\$361,376	\$1,535,046	\$96,056,771	\$87,402,501	14.9%	\$87,800,298	<b>4.547</b>	
Municipal	99.8%	113,817	1.7%	200,272,541	1.7%	193,176,068	\$8,576,979	\$455,752	\$250,288	\$126,513	\$376,801	\$832,553	\$323,344	\$97,003	\$42,900	\$139,903	\$463,246	\$9,872,778	-\$8,217	-\$37,176	\$157,915	\$9,968,300	\$9,968,300	1.7%	\$10,014,271	<b>5.184</b>	
Unmetered	100.0%	86,672	1.3%	123,668,626	1.0%	112,849,261	\$5,256,802	\$281,428	\$154,553	\$96,340	\$250,894	\$532,322	\$199,665	\$59,900	\$32,668	\$92,568	\$292,233	\$6,081,357	-\$5,074	-\$22,956	\$97,513	\$6,150,840	\$6,150,840	1.0%	\$6,178,834	<b>5.475</b>	
ATL Subtotal / Average	100.0%	6,527,163	100.0%	11,851,771,609	100.0%	11,146,767,731	\$507,170,092	\$26,970,607	\$14,811,593	\$7,255,267	\$22,066,860	\$49,037,468	\$19,134,893	\$5,740,468	\$2,460,201	\$8,200,669	\$27,335,562	\$583,543,122	-\$486,275	-\$2,200,000	\$9,345,128	\$590,201,975	\$587,527,945	100.0%	\$590,201,975	<b>5.295</b>	
Purchased Power Allocation Factors.								<b>55.0%</b>	<b>67.1%</b>	<b>32.9%</b>	<b>45.0%</b>		<b>70.0%</b>	<b>70.0%</b>	<b>30.0%</b>	<b>30.0%</b>											
Additional Energy																											
14 MW block	100.0%	84,311		169,187,412		167,228,144	\$6,144,251	\$301,312			\$246,528	\$547,839	\$217,634			\$93,272	\$310,905	\$7,002,995	\$0			\$7,002,995	NA	NA	\$7,002,995	<b>4.188</b>	
Sections 2D and 11	100.0%	-		-		-	\$0	\$0			\$0	\$0	\$0			\$0	\$0	\$0	\$0			\$0	NA	NA	\$0	<b>4.188</b>	
Subtotal		84,311		169,187,412		167,228,144	\$6,144,251	\$301,312			\$246,528	\$547,839	\$217,634			\$93,272	\$310,905	\$7,002,995	\$0			\$7,002,995			\$7,002,995	<b>4.188</b>	
<b>Total subject to FAM adj. (Above-the-line &amp; Additional Energy)</b>		<b>6,611,474</b>		<b>12,020,959,021</b>		<b>11,313,995,875</b>	<b>\$513,314,343</b>	<b>\$27,271,919</b>	<b>\$14,811,593</b>	<b>\$7,255,267</b>	<b>\$22,066,860</b>	<b>\$49,585,307</b>	<b>\$19,352,527</b>	<b>\$5,740,468</b>	<b>\$2,460,201</b>	<b>\$8,200,669</b>	<b>\$27,646,467</b>	<b>\$590,546,117</b>	<b>(\$486,275)</b>	<b>(\$2,200,000)</b>	<b>\$9,345,128</b>	<b>\$597,204,969</b>			<b>\$597,204,969</b>	<b>5.278</b>	
<b>Below-the-line before Additional Energy</b>																											
GRLF	100.0%	(650)		20,580,161		20,365,267	\$1,110,381					\$0					\$0	\$1,110,381	\$0			\$1,110,381			\$1,110,381		
Mersey Basic Block (Energy entitlements)	100.0%	84,000		191,015,028		188,995,301	\$106,620					\$0					\$0	\$106,620	\$0			\$106,620			\$106,620		
ELI 2P-RTP (debits & credits only)		-		(73,962,796)		(73,962,651)	-\$4,724,654					\$0					\$0	-\$4,724,654	\$0			-\$4,724,654			-\$4,724,654		
<b>Total Below-the-line before Additional Energy</b>		<b>83,350</b>		<b>136,704,393</b>		<b>135,397,917</b>	<b>-\$3,507,654</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$3,507,654</b>	<b>\$0</b>			<b>-\$3,507,654</b>			<b>-\$3,507,654</b>		
Exports	100.0%	-		5,887,000		5,757,000																					
<b>Subtotal (BTL before AE &amp; Exports)</b>		<b>83,350</b>		<b>142,591,393</b>		<b>141,154,917</b>																					
<b>Grand Total</b>		<b>6,694,824</b>		<b>12,163,550,414</b>		<b>11,455,150,792</b>	<b>\$509,806,689</b>	<b>\$27,271,919</b>	<b>\$14,811,593</b>	<b>\$7,255,267</b>	<b>\$22,066,860</b>	<b>\$49,585,307</b>	<b>\$19,352,527</b>	<b>\$5,740,468</b>	<b>\$2,460,201</b>	<b>\$8,200,669</b>	<b>\$27,646,467</b>	<b>\$587,038,463</b>	<b>-\$486,275</b>	<b>-\$2,200,000</b>	<b>\$9,345,128</b>	<b>\$593,697,316</b>			<b>\$593,697,316</b>	<b>5.183</b>	

	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total
Total Fuel Costs before Stora Loss	\$61,889,407	\$57,762,623	\$61,126,631	\$44,691,938	\$42,636,159	\$37,019,667	\$44,372,201	\$47,455,101	\$43,140,173	\$42,786,866	\$44,802,452	\$59,355,245	\$587,038,463
Purchased Power Regular	\$3,812,809	\$5,717,618	\$3,094,571	\$6,938,322	\$1,958,908	\$2,266,977	\$2,125,306	\$2,917,073	\$5,727,637	\$2,525,810	\$3,553,651	\$8,946,625	\$49,585,307
Purchased Power Wind	\$1,384,283	\$1,252,750	\$2,193,107	\$1,771,439	\$2,567,339	\$1,986,579	\$2,043,955	\$850,870	\$1,632,437	\$4,139,260	\$2,855,938	\$4,968,510	\$27,646,467
Fuel Costs net of Purchased Power	\$56,692,315	\$50,792,255	\$55,838,953	\$35,982,177	\$38,109,912	\$32,766,111	\$40,202,940	\$43,687,158	\$35,780,099	\$36,121,796	\$38,392,863	\$45,440,110	\$509,806,689
Export Revenues	\$68,146	\$0	\$2,361	\$0	\$25,649	\$23,959	\$123,733	\$33,872	\$291	\$10,169	\$8,474	\$189,621	\$486,275
Export kWh Sales	1,263,000	-	92,000	-	184,000	341,000	1,009,000	236,000	-	300,000	278,000	2,054,000	5,757,000

**Most recent GRA info on LI AE Mersey****Large Industrial Class**

kWhs	79,526,000	74,779,000	76,618,000	76,465,000	81,566,000	81,626,000	82,619,000	88,768,000	84,144,000	83,538,000	80,616,000	74,494,000	964,759,000
Costs													\$74,651,000
Unit Fuel costs before PP	\$0.04315	\$0.04362	\$0.03828	\$0.03996	\$0.04109	\$0.04320	\$0.04107	\$0.04266	\$0.03997	\$0.04179	\$0.04088	\$0.04053	
Fuel costs before PP	\$3,431,710	\$3,261,707	\$2,933,168	\$3,055,260	\$3,351,340	\$3,526,473	\$3,392,973	\$3,786,979	\$3,363,214	\$3,491,163	\$3,295,961	\$3,019,426	\$39,909,375
PP Regular													\$1,492,964
PP Wind													\$1,578,085
Exports													-\$366,906
Total Fuel Costs													\$42,613,518
Unit Fuel Cost incl Exports													

**AE Last GRA**

Revenue	\$927,261	\$761,848	\$927,261	\$872,123	\$927,261	\$872,123	\$927,261	\$927,261	\$872,123	\$927,261	\$872,123	\$927,261	\$10,741,164
kWh Sales	15,498,000	12,474,000	15,498,000	14,490,000	15,498,000	14,490,000	15,498,000	15,498,000	14,490,000	15,498,000	14,490,000	15,498,000	178,920,000
<b>Fuel Costs before PP</b>													
Fuel Unit Cost before PP	\$0.03395	\$0.03395	\$0.03395	\$0.03395	\$0.03395	\$0.03395	\$0.03395	\$0.03395	\$0.03395	\$0.03395	\$0.03395	\$0.03395	
Fuel Costs before PP	\$526,147	\$423,484	\$526,147	\$491,926	\$526,147	\$491,926	\$526,147	\$526,147	\$491,926	\$526,147	\$491,926	\$526,147	\$6,074,221
<b>Purchased Power costs</b>													
PP Regular Unit Costs	\$0.00123	\$0.00123	\$0.00123	\$0.00123	\$0.00123	\$0.00123	\$0.00123	\$0.00123	\$0.00123	\$0.00123	\$0.00123	\$0.00123	
PP Regular Costs	\$19,023	\$15,311	\$19,023	\$17,786	\$19,023	\$17,786	\$19,023	\$19,023	\$17,786	\$19,023	\$17,786	\$19,023	\$219,617
PP Wind Unit Costs	\$0.00130	\$0.00130	\$0.00130	\$0.00130	\$0.00130	\$0.00130	\$0.00130	\$0.00130	\$0.00130	\$0.00130	\$0.00130	\$0.00130	
PP Wind Costs	\$20,107	\$16,183	\$20,107	\$18,799	\$20,107	\$18,799	\$20,107	\$20,107	\$18,799	\$20,107	\$18,799	\$20,107	\$232,126

**Mersey System**

kWh Sales													
<b>Fuel Related - Water Royalties</b>	\$8,342	\$8,342	\$8,342	\$8,342	\$8,342	\$8,342	\$8,342	\$8,342	\$8,342	\$8,342	\$8,342	\$8,342	\$100,100
<b>Fuel-related costs sections 2D and 11</b>													
Section 2D kWhs						883,388	1,325,081	1,325,081	1,325,081	1,068,612			5,927,243
Fuel Unit Costs before S2D&11	\$0.032874	\$0.032874	\$0.032874	\$0.032874	\$0.032874	\$0.032874	\$0.032874	\$0.032874	\$0.032874	\$0.032874	\$0.032874	\$0.032874	
Fuel Costs before S2D&12	\$0	\$0	\$0	\$0	\$0	\$29,040	\$43,560	\$43,560	\$43,560	\$35,129	\$0	\$0	\$194,850
PP Regular Unit Costs	\$0.00121	\$0.00121	\$0.00121	\$0.00121	\$0.00121	\$0.00121	\$0.00121	\$0.00121	\$0.00121	\$0.00121	\$0.00121	\$0.00121	
PP Regular Costs	\$0	\$0	\$0	\$0	\$0	\$1,073	\$1,610	\$1,610	\$1,610	\$1,298	\$0	\$0	\$7,200
PP Wind Unit Costs	\$0.00128	\$0.00128	\$0.00128	\$0.00128	\$0.00128	\$0.00128	\$0.00128	\$0.00128	\$0.00128	\$0.00128	\$0.00128	\$0.00128	
PP Wind Costs	\$0	\$0	\$0	\$0	\$0	\$1,133	\$1,699	\$1,699	\$1,699	\$1,370	\$0	\$0	\$7,600

**Current Information on AE & Mersey****AE Current**

Revenue	\$594,344	\$635,053	\$1,001,517	\$944,292	\$703,002	\$460,060	\$702,948	\$702,948	\$455,597	\$702,948	\$683,043	\$702,948	\$8,288,701
KWhs	15,498,000	12,474,000	15,456,000	10,080,000	10,416,000	12,290,144	15,498,000	15,498,000	14,490,000	15,498,000	14,532,000	15,498,000	167,228,144
<b>Fuel Costs before PP</b>													
Fuel Unit Cost before PP	\$0.03674	\$0.03674	\$0.03674	\$0.03674	\$0.03674	\$0.03674	\$0.03674	\$0.03674	\$0.03674	\$0.03674	\$0.03674	\$0.03674	
Fuel Costs before PP	\$569,423	\$458,316	\$567,880	\$370,357	\$382,702	\$451,561	\$569,423	\$569,423	\$532,388	\$569,423	\$533,931	\$569,423	\$6,144,251
<b>Purchased Power costs</b>													
PP Regular Unit Costs	\$0.00328	\$0.00328	\$0.00328	\$0.00328	\$0.00328	\$0.00328	\$0.00328	\$0.00328	\$0.00328	\$0.00328	\$0.00328	\$0.00328	
PP Regular Costs	\$50,771	\$40,865	\$50,634	\$33,022	\$34,123	\$40,263	\$50,771	\$50,771	\$47,469	\$50,771	\$47,607	\$50,771	\$547,839
PP Wind Unit Costs	\$0.00186	\$0.00186	\$0.00186	\$0.00186	\$0.00186	\$0.00186	\$0.00186	\$0.00186	\$0.00186	\$0.00186	\$0.00186	\$0.00186	
PP Wind Costs	\$28,813	\$23,191	\$28,735	\$18,740	\$19,365	\$22,849	\$28,813	\$28,813	\$26,939	\$28,813	\$27,017	\$28,813	\$310,905

	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total
<b>GRLF</b>													
DSM Unit Costs													
kWh Sales	990,072	1,221,360	70,166	1,461,992	3,019,161	576,793	1,591,343	2,833,973	6,682,206	1,466,770	485,602	832,151	<b>21,231,589</b>
Admin Charge Revenues	\$0	\$80	\$754	\$5,429	\$10,997	\$348	\$1,499	\$3,709	\$26,017	\$56,356	\$8,005	\$4,070	<b>\$117,262</b>
DSM-related Revenues	\$614	\$582	\$82	\$717	\$1,467	\$330	\$765	\$1,346	\$3,194	\$792	\$752	\$383	<b>\$11,023</b>
Total Revenues	\$55,554	\$80,801	\$5,578	\$79,599	\$174,922	\$39,313	\$101,212	\$179,440	\$421,007	\$88,531	\$88,377	(\$75,670)	<b>\$1,238,666</b>
Fuel Costs	\$54,940	\$80,139	\$4,743	\$73,453	\$162,458	\$38,635	\$98,949	\$174,386	\$391,797	\$31,384	\$79,620	(\$80,122)	<b>\$1,110,381</b>
<b>Mersey System</b>													
kWh Sales before S 2D and 11	15,750,000	15,750,000	15,750,000	13,943,805	15,356,339	17,945,157	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	<b>188,995,301</b>
Fuel Related - Water Royalties	\$9,056	\$7,000	\$9,056	\$9,056	\$9,056	\$9,056	\$9,056	\$9,056	\$9,056	\$9,056	\$9,056	\$9,056	<b>\$106,620</b>
<b>Fuel-related costs sections 2D and 11</b>													
Section 2D kWhs	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Unit Costs before S2D&11	\$0.03504	\$0.03504	\$0.03504	\$0.03504	\$0.03504	\$0.03504	\$0.03504	\$0.03504	\$0.03504	\$0.03504	\$0.03504	\$0.03504	
Fuel Costs before S2D&12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
PP Regular Unit Costs	\$0.00319	\$0.00319	\$0.00319	\$0.00319	\$0.00319	\$0.00319	\$0.00319	\$0.00319	\$0.00319	\$0.00319	\$0.00319	\$0.00319	
PP Regular Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
PP Wind Unit Costs	\$0.00181	\$0.00181	\$0.00181	\$0.00181	\$0.00181	\$0.00181	\$0.00181	\$0.00181	\$0.00181	\$0.00181	\$0.00181	\$0.00181	
PP Wind Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>ELI 2P-RTP</b>													
kWh Sales	168,427,184	152,293,184	164,019,702	148,745,494	156,390,545	163,571,376	169,045,208	168,979,474	163,334,786	166,327,148	145,846,994	164,059,346	<b>1,931,040,441</b>
Debits	\$663,648	\$557,794	\$473,090	\$396,657	\$369,658	\$270,202	\$707,847	\$497,597	\$390,048	\$342,335	\$280,908	\$549,873	<b>\$5,499,655</b>
Credits	(\$937,900)	(\$1,011,318)	(\$774,073)	(\$617,013)	(\$919,424)	(\$941,765)	(\$485,049)	(\$548,128)	(\$644,460)	(\$981,621)	(\$1,189,966)	(\$1,173,590)	<b>-\$10,224,309</b>
<b>BTL Fuel-related costs</b>													
Fuel Cost before PP	\$359,167	\$91,931	\$280,696	\$232,510	\$4,450	(\$172,311)	\$900,226	\$702,334	\$678,828	(\$29,423)	(\$286,451)	(\$125,360)	<b>\$2,636,597</b>
PP Regular	\$50,771	\$40,865	\$50,634	\$33,022	\$34,123	\$40,263	\$50,771	\$50,771	\$47,469	\$50,771	\$47,607	\$50,771	<b>\$547,839</b>
PP Wind	\$28,813	\$23,191	\$28,735	\$18,740	\$19,365	\$22,849	\$28,813	\$28,813	\$26,939	\$28,813	\$27,017	\$28,813	<b>\$310,905</b>
<b>ATL-related Fuel costs</b>													
Total Fuel costs before PP	\$56,692,315	\$50,792,255	\$55,838,953	\$35,982,177	\$38,109,912	\$32,766,111	\$40,202,940	\$43,687,158	\$35,780,099	\$36,121,796	\$38,392,863	\$45,440,110	<b>\$509,806,689</b>
BTL Fuel Cost before PP	\$359,167	\$91,931	\$280,696	\$232,510	\$4,450	(\$172,311)	\$900,226	\$702,334	\$678,828	(\$29,423)	(\$286,451)	(\$125,360)	<b>\$2,636,597</b>
Subtotal	\$56,333,148	\$50,700,324	\$55,558,257	\$35,749,667	\$38,105,462	\$32,938,422	\$39,302,714	\$42,984,824	\$35,101,271	\$36,151,219	\$38,679,314	\$45,565,470	<b>\$507,170,092</b>
<b>Fuel costs before PP</b>													
Domestic	\$25,674,476	\$23,580,339	\$23,650,831	\$13,916,055	\$13,952,445	\$10,443,961	\$12,464,203	\$13,715,199	\$11,305,066	\$12,714,004	\$15,685,918	\$19,666,207	\$196,768,705
Small General	\$1,178,395	\$928,965	\$1,070,152	\$726,228	\$1,055,442	\$780,616	\$896,781	\$976,408	\$724,720	\$764,698	\$815,926	\$953,628	\$10,871,959
General	\$11,924,479	\$10,526,394	\$11,992,576	\$7,921,799	\$7,937,549	\$7,638,897	\$9,261,364	\$9,867,941	\$7,701,425	\$7,972,872	\$8,137,785	\$9,453,377	\$110,336,460
<b>Large General</b>	<b>\$1,717,491</b>	<b>\$1,555,024</b>	<b>\$1,846,990</b>	<b>\$1,282,296</b>	<b>\$1,409,722</b>	<b>\$1,368,221</b>	<b>\$1,744,962</b>	<b>\$1,891,765</b>	<b>\$1,522,170</b>	<b>\$1,398,019</b>	<b>\$1,376,729</b>	<b>\$1,461,553</b>	<b>\$18,574,942</b>
Small Industrial	\$1,229,544	\$927,323	\$1,196,742	\$773,213	\$990,329	\$825,451	\$1,060,128	\$985,204	\$891,053	\$705,473	\$863,286	\$960,963	\$11,408,709
Medium Industrial	\$1,826,778	\$1,754,931	\$2,104,912	\$1,537,193	\$1,807,435	\$1,664,508	\$2,035,056	\$2,111,477	\$1,773,355	\$1,632,393	\$1,712,333	\$1,888,889	\$21,849,260
Large Industrial	\$3,549,434	\$3,157,686	\$3,954,137	\$2,986,194	\$3,382,453	\$2,929,239	\$3,437,795	\$4,224,283	\$3,400,066	\$3,341,996	\$3,169,464	\$3,095,784	\$40,628,531
ELI 2P-RTP	\$7,783,243	\$6,949,612	\$8,256,330	\$5,729,302	\$6,534,991	\$6,392,854	\$7,318,178	\$8,021,022	\$6,764,592	\$6,603,329	\$5,765,182	\$6,779,110	\$82,897,745
Municipal	\$993,874	\$889,875	\$958,693	\$527,270	\$599,139	\$527,702	\$639,894	\$599,477	\$588,247	\$614,669	\$705,727	\$836,413	\$8,576,979
Unmetered	<u>\$455,433</u>	<u>\$430,174</u>	<u>\$526,893</u>	<u>\$350,117</u>	<u>\$435,958</u>	<u>\$366,972</u>	<u>\$444,353</u>	<u>\$496,048</u>	<u>\$430,578</u>	<u>\$403,767</u>	<u>\$446,964</u>	<u>\$469,545</u>	<u>\$5,256,802</u>
<b>Total</b>	<b>\$56,333,148</b>	<b>\$50,700,324</b>	<b>\$55,558,257</b>	<b>\$35,749,667</b>	<b>\$38,105,462</b>	<b>\$32,938,422</b>	<b>\$39,302,714</b>	<b>\$42,984,824</b>	<b>\$35,101,271</b>	<b>\$36,151,219</b>	<b>\$38,679,314</b>	<b>\$45,565,470</b>	<b>\$507,170,092</b>















Category		January	February	March	April	May	June	July	August	September	October	November	December	Annual
<b>Simulated BA Collected Fuel Costs</b>														
ATL Classes														
Domestic Non-TOU	0.111	\$545,673	\$496,433	\$482,388	\$380,542	\$352,919	\$291,236	\$283,967	\$284,236	\$285,521	\$317,208	\$368,490	\$481,736	\$4,570,349
Domestic TOU	0.111	\$27,230	\$26,176	\$26,132	\$21,149	\$15,056	\$10,147	\$8,063	\$8,260	\$9,243	\$12,462	\$18,979	\$32,792	\$215,690
Domestic Total	0.111	<b>\$572,904</b>	<b>\$522,610</b>	<b>\$508,520</b>	<b>\$401,691</b>	<b>\$367,975</b>	<b>\$301,383</b>	<b>\$292,030</b>	<b>\$292,496</b>	<b>\$294,764</b>	<b>\$329,670</b>	<b>\$387,469</b>	<b>\$514,528</b>	<b>\$4,786,039</b>
Small General	0.128	\$32,069	\$30,653	\$31,716	\$25,182	\$25,223	\$21,726	\$22,362	\$22,215	\$22,628	\$23,137	\$22,704	\$28,357	\$307,975
General	0.116	\$277,912	\$263,748	\$264,694	\$224,945	\$220,527	\$219,548	\$227,169	\$221,082	\$211,617	\$228,721	\$231,330	\$263,777	\$2,855,072
Large General	0.11	\$38,606	\$33,855	\$40,947	\$35,645	\$36,856	\$36,454	\$41,766	\$42,222	\$39,392	\$38,327	\$36,268	\$36,367	\$456,706
Small Industrial	0.116	\$27,715	\$25,737	\$27,635	\$23,464	\$24,160	\$23,511	\$26,761	\$21,929	\$24,638	\$19,266	\$24,032	\$27,869	\$296,718
Medium Industrial	0.124	\$46,300	\$48,076	\$53,807	\$52,354	\$47,444	\$51,581	\$51,341	\$49,631	\$53,436	\$51,826	\$51,009	\$51,962	\$608,767
Large Industrial	0.099	\$76,639	\$72,047	\$76,763	\$74,857	\$75,882	\$76,678	\$76,242	\$78,605	\$80,028	\$76,716	\$78,580	\$74,320	\$917,357
ELI 2P-RTP	0.111	\$177,260	\$167,065	\$188,104	\$187,758	\$197,997	\$173,740	\$198,600	\$181,558	\$95,302	\$28,559	\$41,757	\$43,148	\$1,680,848
Municipal	0.105	\$21,442	\$20,257	\$20,348	\$16,555	\$14,763	\$13,283	\$14,288	\$14,243	\$13,921	\$16,020	\$17,542	\$20,811	\$203,473
Unmetered	0.125	\$11,077	\$11,146	\$12,408	\$11,531	\$12,384	\$11,189	\$11,672	\$11,917	\$12,345	\$11,611	\$12,539	\$12,618	\$142,437
ATL Total		<b>\$1,281,925</b>	<b>\$1,195,195</b>	<b>\$1,224,942</b>	<b>\$1,053,983</b>	<b>\$1,023,212</b>	<b>\$929,092</b>	<b>\$962,230</b>	<b>\$935,900</b>	<b>\$848,072</b>	<b>\$823,854</b>	<b>\$903,229</b>	<b>\$1,073,758</b>	<b>\$12,255,391</b>
BTL Classes														
Additional Energy	0.08	\$12,398	\$9,979	\$12,365	\$11,592	\$12,398	\$11,592	\$12,398	\$12,398	\$11,592	\$12,398	\$11,592	\$12,398	\$143,102
Mersey Section 2D related	0.08	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal		<b>\$12,398</b>	<b>\$9,979</b>	<b>\$12,365</b>	<b>\$11,592</b>	<b>\$12,398</b>	<b>\$11,592</b>	<b>\$12,398</b>	<b>\$12,398</b>	<b>\$11,592</b>	<b>\$12,398</b>	<b>\$11,592</b>	<b>\$12,398</b>	<b>\$143,103</b>
Total		<b>\$1,294,323</b>	<b>\$1,205,174</b>	<b>\$1,237,307</b>	<b>\$1,065,575</b>	<b>\$1,035,610</b>	<b>\$940,684</b>	<b>\$974,628</b>	<b>\$948,298</b>	<b>\$859,664</b>	<b>\$836,252</b>	<b>\$914,821</b>	<b>\$1,086,157</b>	<b>\$12,398,494</b>
<b>Variance</b>														
ATL Classes														
Domestic Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Small General		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Large General		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Small Industrial		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Medium Industrial		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Large Industrial		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ELI 2P-RTP		\$1,533	(\$6,019)	(\$10,902)	(\$14,533)	(\$19,002)	(\$2,664)	(\$20,197)	(\$3,410)	\$3,126	\$201	\$0	\$0	(\$71,865)
Municipal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unmetered		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ATL Total		\$1,533	(\$6,019)	(\$10,902)	(\$14,533)	(\$19,002)	(\$2,664)	(\$20,197)	(\$3,410)	\$3,126	\$201	\$0	\$0	(\$71,865)
BTL Classes														
Additional Energy		-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mersey Section 2D related		-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total		\$1,533	(\$6,019)	(\$10,902)	(\$14,533)	(\$19,002)	(\$2,664)	(\$20,197)	(\$3,410)	\$3,126	\$201	\$0	\$0	(\$71,865)
Simulated Interest expense calculations														
WACC		7.87%												
Forgone Collections														
ATL Classes														
Domestic Non-TOU	0.328	\$188	\$180	\$186	\$148	\$148	\$127	\$131	\$130	\$133	\$136	\$133	\$166	\$1,806
Domestic TOU	0.328	\$1,677	\$1,592	\$1,597	\$1,357	\$1,331	\$1,325	\$1,371	\$1,334	\$1,277	\$1,380	\$1,396	\$1,592	\$17,229
Domestic Total		<b>\$1,865</b>	<b>\$1,771</b>	<b>\$1,783</b>	<b>\$1,505</b>	<b>\$1,479</b>	<b>\$1,452</b>	<b>\$1,502</b>	<b>\$1,464</b>	<b>\$1,410</b>	<b>\$1,516</b>	<b>\$1,529</b>	<b>\$1,758</b>	<b>\$19,034</b>
Small General	0.351	\$147	\$137	\$147	\$125	\$128	\$125	\$142	\$128	\$131	\$102	\$128	\$148	\$1,577
General	0.387	\$201	\$208	\$233	\$227	\$206	\$224	\$223	\$215	\$232	\$225	\$221	\$225	\$2,639
Large General	0.392	\$288	\$271	\$289	\$281	\$285	\$288	\$287	\$296	\$301	\$288	\$295	\$279	\$3,450
Small Industrial	0.357	\$826	\$779	\$877	\$875	\$923	\$810	\$926	\$946	\$444	\$133	\$195	\$201	\$7,837
Medium Industrial	0.354	\$101	\$95	\$96	\$78	\$70	\$63	\$67	\$67	\$66	\$75	\$83	\$98	\$959
Large Industrial	0.379	\$37	\$37	\$41	\$39	\$41	\$37	\$39	\$40	\$41	\$39	\$42	\$42	\$476
ELI 2P-RTP	0.435	\$6,497	\$6,043	\$6,154	\$5,246	\$5,068	\$4,561	\$4,702	\$4,581	\$4,178	\$4,116	\$4,544	\$5,475	\$61,166
Municipal	0.368	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unmetered	0.405	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ATL Total		<b>\$9,962</b>	<b>\$9,342</b>	<b>\$9,620</b>	<b>\$8,376</b>	<b>\$8,200</b>	<b>\$7,560</b>	<b>\$7,887</b>	<b>\$7,626</b>	<b>\$6,802</b>	<b>\$6,495</b>	<b>\$7,036</b>	<b>\$8,227</b>	<b>\$97,135</b>
BTL Classes														
Additional Energy	0.233	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mersey Section 2D related	0.233	\$4,306	\$4,002	\$4,081	\$3,483	\$3,372	\$3,032	\$3,131	\$3,051	\$2,781	\$2,747	\$3,023	\$3,635	\$40,646
Subtotal		<b>\$4,306</b>	<b>\$4,002</b>	<b>\$4,081</b>	<b>\$3,483</b>	<b>\$3,372</b>	<b>\$3,032</b>	<b>\$3,131</b>	<b>\$3,051</b>	<b>\$2,781</b>	<b>\$2,747</b>	<b>\$3,023</b>	<b>\$3,635</b>	<b>\$40,646</b>
Total		<b>\$14,269</b>	<b>\$13,344</b>	<b>\$13,701</b>	<b>\$11,859</b>	<b>\$11,572</b>	<b>\$10,592</b>	<b>\$11,018</b>	<b>\$10,676</b>	<b>\$9,584</b>	<b>\$9,242</b>	<b>\$10,060</b>	<b>\$11,862</b>	<b>\$137,780</b>
Forgone Collections	\$12,640,168	\$12,640,168	\$11,345,846	\$10,140,672	\$8,903,365	\$7,837,790	\$6,802,180	\$5,861,495	\$4,886,867	\$3,938,569	\$3,078,905	\$2,242,653	\$1,327,831	\$79,006,341
Actual Fuel-related Cost Collections		\$1,294,323	\$1,205,174	\$1,237,307	\$1,065,575	\$1,035,610	\$940,684	\$974,628	\$948,298	\$859,664	\$836,252	\$914,821	\$1,086,157	\$12,398,494
Variance		\$11,345,846	\$10,140,672	\$8,903,365	\$7,837,790	\$6,802,180	\$5,861,495	\$4,886,867	\$3,938,569	\$3,078,905	\$2,242,653	\$1,327,831	\$241,675	\$66,607,847
Interest Expense		\$8,929	\$7,981	\$7,007	\$6,168	\$5,353	\$4,613	\$3,846	\$3,100	\$2,423	\$1,765	\$1,045	\$190	\$52,421



FOR THE YEAR ENDING DECEMBER 31, 2012

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COLUMN  
FORMULA

D E F G H I J K L U V  
E - D C + F + G H / E H / H (Line 30) J x K (line 30) H + K T / U

Rate Class	Reallocation of FAM Def for NPPH															
	BA Filed on Nov 10th	Nov 25th Submission BA with Nov/Dec Actuals	Variance (debit/credit)	AA Filed on Nov 10th Submission	AA predicated on actual numbers	Variance (debit/credit)	Deferred Amount from 2011 FAM AA proceeding	Adjusted Relative Share	Allocation of NPPH AA Share	Total	% Var	Relative shares in total Variance	Interest Amount	Adjustment after interest	Forecast kWh Sales (2)	Cents per KWh
<b>Above the line Classes</b>																
Residential Subtotal	\$15,110,275	\$14,072,523	(\$1,037,752)	\$15,546,968	\$17,221,496	\$1,674,528	\$7,879,966	51.18%	\$1,250,130	\$9,766,872	56.71%	39.51%	\$1,761,303	\$11,528,175	4,273,208,828	0.270
Small General	\$783,037	\$791,902	\$8,865	\$845,661	\$909,096	\$63,435	\$442,081	1.94%	\$47,358	\$561,739	61.79%	2.27%	\$101,301	\$663,040	231,276,710	0.287
General Demand	\$9,197,989	\$9,474,531	\$276,542	\$9,236,101	\$9,969,799	\$733,698	\$4,914,961	22.42%	\$547,747	\$6,472,948	64.93%	26.19%	\$1,167,296	\$7,640,244	2,435,294,956	0.314
Large General	\$1,443,410	\$1,560,383	\$116,973	\$1,348,850	\$1,484,073	\$135,223	\$783,096	4.13%	\$100,952	\$1,136,244	76.56%	4.60%	\$204,904	\$1,341,147	396,294,927	0.338
Small Industrial	\$876,178	\$925,322	\$49,143	\$834,757	\$936,466	\$101,709	\$474,345	3.11%	\$75,931	\$701,129	74.87%	2.84%	\$126,438	\$827,567	258,161,462	0.321
Medium Industrial	\$1,659,488	\$1,785,483	\$125,995	\$1,569,891	\$1,732,958	\$163,067	\$914,795	4.98%	\$121,739	\$1,325,596	76.49%	5.36%	\$239,051	\$1,564,646	498,772,236	0.314
Large Industrial	\$3,175,337	\$3,571,976	\$396,639	\$2,875,298	\$3,179,078	\$303,780	\$1,667,027	9.28%	\$226,789	\$2,594,236	81.60%	10.49%	\$467,830	\$3,062,066	921,425,625	0.332
ELI 2P-RTP (base rate)								0.00%	\$0	\$0	0.00%	0.00%	\$0	\$0	-	N/A
Municipal	\$702,143	\$723,323	\$21,180	\$695,436	\$729,588	\$34,152	\$364,448	1.04%	\$25,496	\$445,277	61.03%	1.80%	\$80,299	\$525,575	192,648,476	0.273
Unmetered	\$422,941	\$457,898	\$34,957	\$365,351	\$413,123	\$47,772	\$223,519	1.46%	\$35,664	\$341,912	82.76%	1.38%	\$61,659	\$403,570	104,393,439	0.387
<b>Above the line Subtotal / Average</b>	<b>\$33,370,798</b>	<b>\$33,363,340</b>	<b>(\$7,458)</b>	<b>\$33,318,313</b>	<b>\$36,575,678</b>	<b>\$3,257,365</b>	<b>\$17,664,237</b>	<b>99.55%</b>	<b>\$2,431,807</b>	<b>\$23,345,951</b>	<b>63.83%</b>	<b>94.44%</b>	<b>\$4,210,079</b>	<b>\$27,556,031</b>	<b>9,311,476,658</b>	<b>0.296</b>
<b>Additional Energy</b>	\$438,837	\$429,670	(\$9,167)	\$0	\$0	\$0	\$255,223	0.00%	\$0	\$246,056	NA	1.00%	\$44,372	\$290,429	178,920,000	0.162
LRT	\$1,671,342	\$1,941,476	\$270,134	\$1,205,161	\$1,265,937	\$60,776	\$3,228,181	0.45%	\$11,038	\$1,127,285	89.05%	4.56%	\$203,288	\$1,330,573	322,080,003	0.413
<b>Total subject to FAM adj. (ATL and AE)</b>	<b>\$35,480,977</b>	<b>\$35,734,487</b>	<b>\$253,510</b>	<b>\$34,523,474</b>	<b>\$37,841,615</b>	<b>\$3,318,141</b>	<b>\$21,147,641</b>	<b>100.00%</b>	<b>\$2,442,845</b>	<b>\$24,719,293</b>	<b>65.32%</b>	<b>100.00%</b>	<b>\$4,457,740</b>	<b>\$29,177,033</b>	<b>9,812,476,661</b>	<b>0.297</b>
Grand Total	\$56,628,618	\$56,882,128		\$34,523,474	\$37,841,615	\$3,318,141	\$21,147,641	100.00%		\$24,719,293	65.32%					

(1) Relative Shares (Column J) have been adjusted for the absence of New Page. This adjustment is based on kilowatt sales  
 (2) Source: 2012 GRA Refresh filed on August 31st

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Rate Class	Variance in Fuel Costs before Interest and Incentive					Variance in Fuel Costs before Incentive		Variance in Fuel Costs		Reallocation of NPPH's AA Contribution to all rate Classes			Actual Adjustment	
	Actual Fuel Costs	Recovered Fuel Costs	Variance (debit/credit)	% Var	Relative shares in total Variance	Interest Amount	Adjustment after interest	Incentive Amount	Adjustment after Incentive	Adjusted Relative Share	Allocation of NPPH AA Share	Adjustment of reallocation for NPPH Share	Forecast kWh Sales	Cents per kWh
<b>Above the line Classes</b>														
Residential Subtotal	\$219,198,055	\$202,660,380	\$16,537,675	8.16%	41.22%	\$714,430	\$17,252,105	(\$1,653,767)	\$15,598,337	45.51%	\$1,623,159	\$17,221,496	4,256,431,756	0.405
Small General	\$12,515,823	\$11,642,825	\$872,998	7.50%	2.18%	\$37,714	\$910,712	(\$87,300)	\$823,412	2.40%	\$85,684	\$909,096	223,726,062	0.406
General Demand	\$130,577,993	\$121,004,069	\$9,573,924	7.91%	23.86%	\$413,595	\$9,987,519	(\$957,392)	\$9,030,127	26.35%	\$939,672	\$9,969,799	2,439,459,241	0.409
Large General	\$20,265,429	\$18,840,284	\$1,425,145	7.56%	3.55%	\$61,566	\$1,486,711	(\$142,514)	\$1,344,197	3.92%	\$139,877	\$1,484,073	397,470,794	0.373
Small Industrial	\$12,746,758	\$11,847,477	\$899,281	7.59%	2.24%	\$38,849	\$938,130	(\$89,928)	\$848,202	2.47%	\$88,264	\$936,466	257,632,430	0.363
Medium Industrial	\$24,258,921	\$22,594,774	\$1,664,147	7.37%	4.15%	\$71,891	\$1,736,038	(\$166,415)	\$1,569,624	4.58%	\$163,335	\$1,732,958	505,845,219	0.343
Large Industrial	\$43,341,695	\$40,288,850	\$3,052,845	7.58%	7.61%	\$131,883	\$3,184,728	(\$305,284)	\$2,879,444	8.40%	\$299,634	\$3,179,078	936,296,194	0.340
ELI 2P-RTP (base rate)	\$61,387,590	\$56,390,491	\$4,997,099	8.86%	12.46%	\$215,875	\$5,212,974	(\$499,710)	\$4,713,264	3.35%	\$119,317	\$1,265,937	441,378,432	0.287
Municipal	\$9,383,913	\$8,683,295	\$700,618	8.07%	1.75%	\$30,267	\$730,885	(\$70,062)	\$660,823	1.93%	\$68,765	\$729,588	194,541,877	0.375
Unmetered	\$5,836,121	\$5,439,402	\$396,719	7.29%	0.99%	\$17,138	\$413,857	(\$39,672)	\$374,185	1.09%	\$38,938	\$413,123	112,280,645	0.368
<b>Above the line Subtotal / Average</b>	<b>\$539,512,296</b>	<b>\$499,391,846</b>	<b>\$40,120,450</b>	<b>8.03%</b>	<b>100.00%</b>	<b>\$1,733,210</b>	<b>\$41,853,660</b>	<b>(\$4,012,045)</b>	<b>\$37,841,615</b>	<b>100.00%</b>	<b>\$3,566,644</b>	<b>\$37,841,615</b>	<b>9,765,062,650</b>	<b>0.388</b>
<b>Additional Energy</b>	<b>\$9,978,731</b>	<b>9,978,731.46</b>	<b>\$0</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>179,928,000</b>	<b>-</b>
<b>Total subject to FAM adj. (ATL and AE)</b>	<b>\$539,512,296</b>	<b>\$499,391,846</b>	<b>\$40,120,450</b>	<b>8.03%</b>	<b>100.00%</b>	<b>1,733,210</b>	<b>\$41,853,660</b>	<b>(\$4,012,045)</b>	<b>\$37,841,615</b>	<b>100.00%</b>	<b>\$3,566,644</b>	<b>\$37,841,615</b>	<b>9,944,990,650</b>	<b>0.381</b>
Grand Total	\$539,512,296	\$499,391,846	\$40,120,450	8.03%										

(1) Source: Forecast Data for 2010

# Allocation of Actual Fuel-related Costs among Rate Classes

Line #

FOR THE YEAR ENDING DECEMBER 31, 2011

COLUMN	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB
FORMULA		D / D (Line 29)		F / F (Line 29)		G x J (line 29)	G x K (line 29)	E x L (line 29)	K + L	J + K + I	G * O (line 29)	G X P (line 29)	E X Q (line 29)	P + Q	O + P + Q	I + N + S	G * U (line 29)	G * V (line 29)	G * W (line 29)	T + U + V + W		X x C (line 29)	Y / Y (line 29)	Z x X (line 29)	AA / H	

Rate Class	Cost Allocation Factors					Fuel-related Costs from COS										Fuel Costs used for FAM purposes												
	R/C Ratio as per 2009 CF	3 CP Demands		Energy Requirement		kWhs Sales	Fuel Costs before Purchased Power	Purchased Power Regular				Total	Purchased Power Wind				Total	Total Fuel-related costs before Exports, OM&G and Foreign Exchange	Export Revenues	OM&G costs recovered in fuels	Foreign Exchange	Total Fuel-related costs	Adjusted for R/C ratio and Unbalanced	Relative Share	Adjusted for R/C ratio and Balanced	cents per kWh		
		KW Demand	Relative Shares	KWh Energy	Relative Shares			Variable	Fixed				Variable	Fixed														
<b>Above-the-line Classes</b>						4,082,691,691																						
Residential non ETS						191,941,939																						
Residential ETS						4,274,633,630																						
Residential Subtotal	98.9%	3,361,452	51.6%	4,677,147,453	40.7%	\$179,693,608	\$11,203,331	\$6,152,593	\$3,813,524	\$9,966,118	\$21,169,449	\$13,379,144	\$4,013,743	\$2,176,654	\$6,190,397	\$19,569,541	\$220,432,599	-\$184,256	-\$896,452	\$2,099,552	\$221,451,443	\$219,026,550	40.6%	\$219,198,055	5.128			
Small General	102.3%	161,274	2.5%	259,633,783	2.3%	\$9,949,753	\$621,910	\$341,537	\$182,963	\$524,500	\$1,146,410	\$742,691	\$222,807	\$104,430	\$327,238	\$1,069,929	\$12,166,092	-\$10,228	-\$49,763	\$116,549	\$12,222,649	\$12,506,031	2.3%	\$12,515,823	5.242			
General Demand	107.2%	1,320,066	20.2%	2,594,316,104	22.6%	\$98,555,046	\$6,214,254	\$3,412,715	\$1,497,598	\$4,910,313	\$11,124,567	\$7,421,132	\$2,226,340	\$654,797	\$3,061,127	\$10,502,259	\$121,191,670	-\$102,203	-\$497,243	\$1,164,578	\$121,747,002	\$130,475,826	24.2%	\$130,577,993	5.334			
Large General	98.7%	163,073	2.6%	440,228,065	3.8%	\$16,852,442	\$1,054,493	\$579,102	\$190,676	\$769,776	\$1,824,271	\$1,269,298	\$377,796	\$108,633	\$486,619	\$1,745,907	\$20,422,650	-\$17,343	-\$84,377	\$197,617	\$20,518,517	\$20,249,573	3.8%	\$20,265,429	4.884			
Small Industrial	102.0%	101,706	1.6%	267,070,841	2.3%	\$10,256,638	\$641,879	\$352,504	\$115,384	\$467,889	\$1,109,768	\$766,539	\$229,982	\$65,858	\$295,820	\$1,062,359	\$12,428,765	-\$10,557	-\$51,361	\$120,291	\$12,487,138	\$12,736,784	2.4%	\$12,746,758	5.022			
Medium Industrial	100.8%	186,562	2.9%	517,486,908	4.5%	\$19,759,485	\$1,239,554	\$680,733	\$211,641	\$892,374	\$2,131,928	\$1,480,289	\$444,087	\$120,799	\$564,886	\$2,045,175	\$23,936,588	-\$20,386	-\$99,185	\$232,208	\$24,049,314	\$24,239,941	4.5%	\$24,258,921	4.931			
Large Industrial	97.5%	339,445	5.2%	954,017,217	8.3%	\$36,498,934	\$2,285,190	\$1,254,970	\$385,096	\$1,640,066	\$3,925,266	\$2,729,000	\$818,700	\$219,802	\$1,038,502	\$3,767,501	\$44,191,691	-\$37,583	-\$182,853	\$428,254	\$44,399,509	\$43,307,783	8.0%	\$43,341,695	4.736			
ELI 2P-RTP (base rate)	91.0%	680,346	10.4%	1,443,936,775	12.6%	\$55,158,533	\$3,458,711	\$1,899,439	\$771,843	\$2,671,282	\$6,129,993	\$4,130,432	\$1,239,129	\$440,547	\$1,679,676	\$5,810,108	\$67,098,634	-\$56,884	-\$276,754	\$648,177	\$67,413,173	\$61,339,559	11.4%	\$61,387,590	4.290			
Municipal	99.8%	127,876	2.0%	199,102,481	1.7%	\$7,641,518	\$476,917	\$261,911	\$145,074	\$406,985	\$883,902	\$569,540	\$170,862	\$82,804	\$253,666	\$823,206	\$9,348,625	-\$7,844	-\$38,161	\$89,376	\$9,391,997	\$9,376,570	1.7%	\$9,383,913	4.904			
Unmetered	100.0%	72,586	1.1%	124,439,777	1.1%	\$4,750,673	\$298,075	\$163,695	\$82,348	\$246,041	\$544,119	\$355,064	\$106,789	\$47,002	\$153,792	\$509,756	\$5,804,447	-\$4,902	-\$23,851	\$56,860	\$5,831,554	\$5,831,554	1.1%	\$5,836,121	5.167			
ATL Subtotal / Average	100.0%	6,519,376	100.0%	11,478,279,184	100.0%	\$440,116,527	\$27,494,314	\$15,099,200	\$7,396,148	\$22,495,348	\$49,989,662	\$32,834,019	\$9,850,206	\$4,221,517	\$14,071,722	\$46,905,742	\$537,011,931	-\$452,186	-\$2,200,000	\$5,152,551	\$539,512,296	\$539,090,170	100.0%	\$539,512,296	5.008			
Purchased Power Allocation Factors:							55.0%	67.1%	32.9%	45.0%		70.0%	70.0%	30.0%	30.0%													
Additional Energy						\$9,978,731	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,978,731	\$0	\$0	\$0	\$9,978,731	\$0	NA	NA	\$9,978,731	5.726		
14 MW block	100.0%	42,857	0.7%	176,773,248	1.5%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0			
Sections 2D and 11	100.0%	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0			
Subtotal		42,857		176,773,248		\$9,978,731	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,978,731	\$0	\$0	\$0	\$9,978,731	\$0			\$9,978,731	5.726		
<b>Total subject to FAM adj. (Above-the-line)</b>		<b>6,519,376</b>		<b>11,478,279,184</b>		<b>\$440,116,527</b>	<b>\$27,494,314</b>	<b>\$15,099,200</b>	<b>\$7,396,148</b>	<b>\$22,495,348</b>	<b>\$49,989,662</b>	<b>\$32,834,019</b>	<b>\$9,850,206</b>	<b>\$4,221,517</b>	<b>\$14,071,722</b>	<b>\$46,905,742</b>	<b>\$537,011,931</b>	<b>(\$452,186)</b>	<b>(\$2,200,000)</b>	<b>\$5,152,551</b>	<b>\$539,512,296</b>	<b>\$539,090,170</b>			<b>\$549,491,028</b>	<b>5.101</b>		
<b>Below-the-line before Additional Energy</b>																												
GRLF	100.0%	1,576		17,603,084		\$855,172	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$855,172	\$0	\$0	\$0	\$855,172	\$0			\$855,172			
Mersey Basic Block (Energy entitlements)	100.0%	85,714		191,740,950		\$113,180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113,180	\$0	\$0	\$0	\$113,180	\$0			\$113,180			
ELI 2P-RTP (debits & credits only)		-		43,495,462		\$1,875,792	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,875,792	\$0	\$0	\$0	\$1,875,792	\$0			\$1,875,792			
<b>Total Below-the-line before Additional Energy</b>		<b>87,290</b>		<b>252,839,496</b>		<b>\$2,944,144</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,944,144</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,944,144</b>	<b>\$0</b>			<b>\$2,944,144</b>			
Exports	100.0%	-		9,191,000		\$8,963,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,963,000	\$0	\$0	\$0	\$8,963,000	\$0			\$8,963,000			
<b>Subtotal (BTL before AE &amp; Exports)</b>		<b>87,290</b>		<b>262,030,496</b>		<b>\$28,713,437</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,713,437</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,713,437</b>	<b>\$0</b>			<b>\$28,713,437</b>			
<b>Grand Total</b>		<b>6,649,522</b>		<b>11,917,082,928</b>		<b>\$453,039,403.00</b>	<b>\$27,494,314</b>	<b>\$15,099,200</b>	<b>\$7,396,148</b>	<b>\$49,989,662</b>	<b>\$32,834,019.06</b>	<b>\$9,850,205.72</b>	<b>\$4,221,516.74</b>	<b>\$14,071,722</b>	<b>\$46,905,742</b>	<b>\$549,934,807</b>	<b>-\$452,186</b>	<b>-\$2,200,000</b>	<b>\$5,152,551</b>	<b>\$552,435,172</b>	<b>\$539,090,170</b>			<b>\$552,435,172</b>	<b>4.930</b>			

MAE options (LIIR =1, LF=0) 0  
 AE Multiplier 1.013730066  
**LI AE fuel Cost Differential**  
 -0.990443109

	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Total
Total Fuel Costs before Stora Loss	\$65,446,927	\$55,406,557	\$48,531,145	\$44,174,995	\$39,583,692	\$42,628,140	\$42,911,403	\$45,275,850	\$37,619,133	\$39,900,148	\$43,724,153	\$44,732,664	<b>\$549,934,807</b>
Purchased Power Regular	\$8,302,348	\$4,307,533	\$1,948,549	\$5,342,028	\$5,724,746	\$3,570,261	\$2,978,014	\$3,471,935	\$5,770,896	\$2,455,576	\$3,109,378	\$3,008,398	<b>\$49,989,662</b>
Purchased Power Wind	\$2,912,068	\$3,137,513	\$4,356,541	\$5,620,939	\$3,141,182	\$3,464,000	\$3,606,964	\$3,131,338	\$2,500,937	\$4,951,747	\$4,991,505	\$5,091,008	<b>\$46,905,742</b>
Fuel Costs net of Purchased Power	\$54,232,511	\$47,961,511	\$42,226,055	\$33,212,028	\$30,717,764	\$35,593,879	\$36,326,425	\$38,672,577	\$29,347,300	\$32,492,825	\$35,623,270	\$36,633,258	<b>\$453,039,403</b>
Export Revenues	\$9,574	\$1,908	\$34,594	\$1,522	\$6,291	\$143	\$119,472	\$107,832	\$8,262	\$32,836	\$98,744	\$31,008	<b>\$452,186</b>
Export kWh Sales	208,000	60,000	350,000	50,000	176,000	-	1,076,000	1,230,000	276,000	966,000	3,152,000	1,419,000	<b>8,963,000</b>
<b>BTL before AE</b>													
<b>GRLF</b>													
DSM Unit Costs													
Admin Charge Revenues	\$1,979	\$76	\$473	\$2,116	\$10,267	\$1,613	\$11,348	\$8,792	\$4,172	\$14,836	\$50,114	\$4,509	<b>\$110,294</b>
DSM-related Revenues	\$139	\$5	\$33	\$148	\$719	\$113	\$794	\$615	\$292	\$1,039	\$3,508	\$316	<b>\$7,721</b>
Total Revenues	(\$45,481)	(\$16,455)	(\$10,801)	\$8,564	\$111,979	(\$1,840)	\$127,758	\$94,484	\$38,163	\$148,257	\$543,681	(\$25,122)	<b>\$973,187</b>
Fuel Costs	(\$47,599)	(\$16,536)	(\$11,307)	\$6,300	\$100,993	(\$3,566)	\$115,615	\$85,077	\$33,699	\$132,383	\$490,059	(\$29,947)	<b>\$855,172</b>
<b>Mersey Basic Block</b>													
Fuel Related - Water Royalties	\$9,056	\$9,056	\$9,056	\$9,056	\$9,056	\$9,397	\$9,397	\$9,397	\$9,927	\$9,927	\$9,927	\$9,927	<b>\$113,180</b>
<b>ELI 2P-RTP</b>													
kWh Sales	\$159,693,344	\$150,509,400	\$169,463,371	\$169,151,051	\$178,375,532	\$156,522,315	\$178,918,489	\$163,566,049	\$85,857,834	\$25,729,147	\$19,565,350	\$17,368,086	<b>\$1,474,719,968</b>
Debits	\$911,841	\$748,427	\$967,174	\$1,082,079	\$1,231,462	\$891,467	\$1,185,489	\$837,951	\$315,621	\$166,058	\$126,483	\$129,810	<b>\$8,593,861</b>
Credits	(\$1,382,122)	(\$537,284)	(\$556,069)	(\$465,881)	(\$440,560)	(\$875,870)	(\$436,122)	(\$743,442)	(\$462,807)	(\$187,649)	(\$284,762)	(\$245,499)	<b>-\$6,618,069</b>
<b>Total BTL Fuel Cost AE</b>	<b>(\$508,823)</b>	<b>\$203,664</b>	<b>\$408,854</b>	<b>\$631,555</b>	<b>\$900,952</b>	<b>\$21,428</b>	<b>\$874,379</b>	<b>\$188,982</b>	<b>(\$103,561)</b>	<b>\$120,719</b>	<b>\$341,706</b>	<b>(\$135,710)</b>	<b>\$2,944,144</b>
<b>Fuel Costs excl. BTL bfr AE</b>													
Fuel Costs before PP	\$54,741,334	\$47,757,847	\$41,817,201	\$32,580,473	\$29,816,812	\$35,572,451	\$35,452,046	\$38,483,595	\$29,450,861	\$32,372,106	\$35,281,564	\$36,768,968	<b>\$450,095,259</b>
PP Regular	\$8,302,348	\$4,307,533	\$1,948,549	\$5,342,028	\$5,724,746	\$3,570,261	\$2,978,014	\$3,471,935	\$5,770,896	\$2,455,576	\$3,109,378	\$3,008,398	<b>\$49,989,662</b>
PP Wind	\$2,912,068	\$3,137,513	\$4,356,541	\$5,620,939	\$3,141,182	\$3,464,000	\$3,606,964	\$3,131,338	\$2,500,937	\$4,951,747	\$4,991,505	\$5,091,008	<b>\$46,905,742</b>
<b>Total</b>	<b>\$65,955,751</b>	<b>\$55,202,894</b>	<b>\$48,122,291</b>	<b>\$43,543,441</b>	<b>\$38,682,740</b>	<b>\$42,606,712</b>	<b>\$42,037,025</b>	<b>\$45,086,868</b>	<b>\$37,722,694</b>	<b>\$39,779,429</b>	<b>\$43,382,446</b>	<b>\$44,868,374</b>	<b>\$546,990,662</b>



**Additional Energy**

AE 14 MW block													
Fuel Costs before PP	\$887,415	\$714,261	\$885,011	\$829,697	\$887,415	\$829,697	\$887,415	\$887,415	\$829,697	\$887,415	\$577,982	\$875,308	\$9,978,731
PP Regular Costs													
Variable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Energy-related	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Demand-related	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PP Wind Costs													
Variable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Energy-related	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Demand-related	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$887,415</b>	<b>\$714,261</b>	<b>\$885,011</b>	<b>\$829,697</b>	<b>\$887,415</b>	<b>\$829,697</b>	<b>\$887,415</b>	<b>\$887,415</b>	<b>\$829,697</b>	<b>\$887,415</b>	<b>\$577,982</b>	<b>\$875,308</b>	<b>\$9,978,731</b>
AE Section 2C & 2D													
Fuel Costs before PP													
PP Regular Costs													
Variable													
Fixed Energy-related													
Fixed Demand-related													
Total													
PP Wind Costs													
Variable													
Fixed Energy-related													
Fixed Demand-related													
Total													
<b>Total</b>													
AE Total	\$887,415	\$714,261	\$885,011	\$829,697	\$887,415	\$829,697	\$887,415	\$887,415	\$829,697	\$887,415	\$577,982	\$875,308	\$9,978,731
<b>ATL-related Fuel Costs</b>	<b>\$53,853,919</b>	<b>\$47,043,586</b>	<b>\$40,932,190</b>	<b>\$31,750,776</b>	<b>\$28,929,397</b>	<b>\$34,742,754</b>	<b>\$34,564,631</b>	<b>\$37,596,179</b>	<b>\$28,621,163</b>	<b>\$31,484,691</b>	<b>\$34,703,581</b>	<b>\$35,893,660</b>	<b>\$440,116,527</b>
<b>Fuel costs before PP</b>													
Domestic	\$25,075,426	\$21,549,221	\$17,805,444	\$12,715,680	\$10,938,803	\$11,652,479	\$11,074,474	\$12,150,035	\$10,198,693	\$12,894,110	\$15,727,286	\$17,911,959	\$179,693,608
Small General	\$1,205,508	\$1,090,045	\$962,986	\$692,253	\$650,423	\$723,214	\$736,094	\$807,850	\$678,456	\$776,880	\$789,920	\$836,122	\$9,949,753
General	\$11,169,012	\$10,002,694	\$8,580,543	\$6,608,068	\$6,128,828	\$7,927,886	\$8,069,046	\$8,605,225	\$6,860,424	\$8,359,033	\$8,555,152	\$8,689,134	\$99,555,045
Large General	\$1,628,166	\$1,348,337	\$1,397,871	\$1,107,559	\$1,076,286	\$1,386,237	\$1,567,765	\$1,751,763	\$1,347,693	\$1,489,585	\$1,430,732	\$1,320,447	\$16,852,442
Small Industrial	\$1,100,347	\$965,180	\$888,772	\$687,805	\$670,052	\$851,428	\$951,363	\$856,359	\$802,283	\$705,269	\$927,694	\$850,085	\$10,256,638
Medium Industrial	\$1,711,221	\$1,677,803	\$1,611,624	\$1,430,377	\$1,225,356	\$1,737,244	\$1,698,542	\$1,805,852	\$1,614,466	\$1,767,992	\$1,835,562	\$1,643,446	\$19,759,485
Large Industrial	\$3,506,416	\$3,113,760	\$2,851,525	\$2,539,405	\$2,441,778	\$3,220,421	\$3,129,908	\$3,550,793	\$3,022,476	\$3,245,755	\$3,317,750	\$2,558,946	\$36,498,934
ELI 2P-RTP	\$7,095,571	\$6,055,046	\$5,721,093	\$5,109,672	\$5,014,106	\$6,335,422	\$6,397,475	\$7,017,869	\$3,229,684	\$1,208,450	\$986,659	\$987,487	\$55,158,533
Municipal	\$926,063	\$826,256	\$715,628	\$530,639	\$450,055	\$526,398	\$547,970	\$603,098	\$488,643	\$634,199	\$674,716	\$717,853	\$7,641,518
Unmetered	\$436,189	\$415,244	\$396,705	\$329,318	\$333,709	\$382,024	\$391,993	\$447,336	\$378,345	\$403,418	\$458,111	\$378,181	\$4,750,573
<b>Total</b>	<b>\$53,853,919</b>	<b>\$47,043,586</b>	<b>\$40,932,190</b>	<b>\$31,750,776</b>	<b>\$28,929,397</b>	<b>\$34,742,754</b>	<b>\$34,564,631</b>	<b>\$37,596,179</b>	<b>\$28,621,163</b>	<b>\$31,484,691</b>	<b>\$34,703,581</b>	<b>\$35,893,660</b>	<b>\$440,116,527</b>











ATL Classes
Domestic Total
Small General
General
Large General
Small Industrial
Medium Industrial
Large Industrial
ELI 2P-RTP
Municipal
Unmetered
ATL Total

BTL Classes
Additional Energy
Mersey Section 2D related
Subtotal

Total

Simulated Interest expense calculations

WACC 7.87%

Forgone Collections

ATL Classes
Domestic Non-TOU
Domestic TOU
Domestic Total
Small General
General
Large General
Small Industrial
Medium Industrial
Large Industrial
ELI 2P-RTP
Municipal
Unmetered
ATL Total

BTL Classes
Additional Energy
Mersey Section 2D related
Subtotal

Total

Forgone Collections
Actual Fuel-related Cost Collections
Variance
Interest Expense

Actual BA Collections

ATL Classes
Domestic Non-TOU
Domestic TOU
Domestic Total
Small General
General
Large General
Small Industrial
Medium Industrial
Large Industrial
ELI 2P-RTP
Municipal
Unmetered
ATL Total
Additional Energy (BTL) Rate Class
Mersey Basic Block Fuel costs under section 2 C/D
AE Total

FAM Classes Total

Simulated BA Collected Fuel Costs

ATL Classes														
Domestic Non-TOU	0.111	\$539,170	\$468,585	\$469,749	\$375,236	\$340,284	\$281,966	\$285,012	\$279,624	\$279,048	\$318,882	\$368,395	\$481,612	\$4,487,563
Domestic TOU	0.111	\$33,494	\$28,263	\$27,731	\$22,506	\$16,970	\$10,742	\$9,288	\$8,632	\$9,626	\$13,550	\$20,629	\$35,644	\$237,076
<b>Domestic Total</b>	<b>0.111</b>	<b>\$572,664</b>	<b>\$496,849</b>	<b>\$497,480</b>	<b>\$397,742</b>	<b>\$357,254</b>	<b>\$292,709</b>	<b>\$294,301</b>	<b>\$288,255</b>	<b>\$288,673</b>	<b>\$332,432</b>	<b>\$389,025</b>	<b>\$517,256</b>	<b>\$4,724,639</b>
Small General	0.128	\$31,389	\$28,827	\$27,608	\$23,415	\$21,456	\$20,432	\$21,057	\$21,197	\$19,192	\$21,405	\$22,406	\$27,985	\$286,369
General	0.116	\$271,593	\$254,726	\$261,970	\$226,667	\$213,672	\$216,066	\$233,685	\$227,224	\$210,780	\$220,449	\$230,318	\$262,623	\$2,829,773
Large General	0.11	\$36,720	\$34,031	\$37,138	\$33,898	\$35,078	\$35,499	\$40,839	\$40,292	\$37,454	\$35,667	\$35,251	\$35,351	\$437,218
Small Industrial	0.116	\$26,116	\$25,037	\$25,111	\$23,957	\$24,146	\$25,207	\$25,623	\$25,575	\$23,906	\$22,018	\$24,149	\$28,006	\$298,854
Medium Industrial	0.124	\$53,982	\$48,708	\$51,980	\$51,799	\$51,184	\$53,584	\$53,534	\$53,592	\$52,199	\$52,633	\$51,545	\$52,508	\$627,248
Large Industrial	0.099	\$75,978	\$70,889	\$76,385	\$74,715	\$75,349	\$75,246	\$77,802	\$86,224	\$80,619	\$81,153	\$78,366	\$74,206	\$926,933
ELI 2P-RTP	0.111	\$41,497	\$38,820	\$41,497	\$40,158	\$41,497	\$40,158	\$41,497	\$41,497	\$40,158	\$41,497	\$40,158	\$41,497	\$489,930
Municipal	0.105	\$21,245	\$20,192	\$20,184	\$16,473	\$14,772	\$13,609	\$14,998	\$14,788	\$14,449	\$15,561	\$17,393	\$20,606	\$204,269
Unmetered	0.125	\$11,788	\$11,226	\$11,769	\$11,354	\$12,031	\$11,451	\$11,256	\$11,670	\$11,788	\$11,507	\$12,217	\$12,294	\$140,351
<b>ATL Total</b>		<b>\$1,142,970</b>	<b>\$1,029,306</b>	<b>\$1,051,121</b>	<b>\$900,180</b>	<b>\$846,438</b>	<b>\$783,960</b>	<b>\$814,591</b>	<b>\$810,315</b>	<b>\$779,219</b>	<b>\$834,321</b>	<b>\$900,829</b>	<b>\$1,072,333</b>	<b>\$10,965,584</b>
BTL Classes														
Additional Energy	0.08	\$12,398	\$10,786	\$12,398	\$11,592	\$12,398	\$11,592	\$12,398	\$12,398	\$11,592	\$12,398	\$11,592	\$12,398	\$143,942
Mersey Section 2D related	0.08	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>		<b>\$12,398</b>	<b>\$10,786</b>	<b>\$12,398</b>	<b>\$11,592</b>	<b>\$12,398</b>	<b>\$11,592</b>	<b>\$12,398</b>	<b>\$12,398</b>	<b>\$11,592</b>	<b>\$12,398</b>	<b>\$11,592</b>	<b>\$12,398</b>	<b>\$143,943</b>
<b>Total</b>		<b>\$1,155,369</b>	<b>\$1,040,091</b>	<b>\$1,063,519</b>	<b>\$911,772</b>	<b>\$858,837</b>	<b>\$795,552</b>	<b>\$826,989</b>	<b>\$822,714</b>	<b>\$790,811</b>	<b>\$846,720</b>	<b>\$912,421</b>	<b>\$1,084,732</b>	<b>\$11,109,526</b>

Variance

ATL Classes														
Domestic Total		\$240	\$25,761	\$11,040	\$3,949	\$10,721	\$8,674	(\$2,270)	\$4,241	\$6,091	(\$2,762)	(\$1,729)	(\$43,751)	\$20,204
Small General		\$680	\$1,825	\$4,108	\$1,767	\$3,767	\$1,295	\$1,305	\$1,018	\$3,437	\$1,732	\$214	(\$1,883)	\$19,267
General		\$6,320	\$9,022	\$2,724	(\$1,722)	\$6,855	\$3,482	(\$6,516)	(\$6,141)	\$838	\$8,272	(\$3,280)	(\$9,959)	\$9,894
Large General		\$1,886	(\$176)	\$3,809	\$1,747	\$1,778	\$955	\$928	\$1,930	\$1,938	\$2,660	\$568	\$1,141	\$19,164
Small Industrial		\$1,599	\$700	\$2,523	(\$493)	\$14	(\$1,696)	\$1,137	(\$3,646)	\$731	(\$2,752)	\$518	(\$3,080)	(\$4,443)
Medium Industrial		(\$7,682)	(\$632)	\$1,828	\$554	(\$3,739)	(\$2,002)	(\$2,194)	(\$3,961)	\$1,237	(\$807)	\$893	(\$738)	(\$17,243)
Large Industrial		\$662	\$1,158	\$378	\$142	\$533	\$1,432	(\$1,560)	(\$7,619)	(\$591)	(\$4,438)	(\$1,818)	(\$9,124)	(\$20,846)
ELI 2P-RTP		\$137,296	\$122,227	\$135,706	\$133,067	\$137,498	\$130,918	\$136,906	\$136,652	\$58,270	(\$12,737)	(\$17,489)	(\$20,665)	\$1,077,649
Municipal		\$197	\$65	\$164	\$82	(\$8)	(\$326)	(\$710)	(\$546)	(\$528)	\$459	(\$785)	(\$1,420)	(\$3,355)
Unmetered		(\$711)	(\$80)	\$639	\$177	\$353	(\$262)	\$416	\$247	\$557	\$105	\$581	(\$1,192)	\$830
<b>ATL Total</b>		<b>\$140,488</b>	<b>\$159,870</b>	<b>\$162,920</b>	<b>\$139,270</b>	<b>\$157,772</b>	<b>\$142,469</b>	<b>\$127,442</b>	<b>\$122,175</b>	<b>\$71,978</b>	<b>(\$10,267)</b>	<b>(\$25,327)</b>	<b>(\$90,669)</b>	<b>\$1,101,120</b>
BTL Classes														
Additional Energy		\$0	(\$806)	(\$34)	\$0	\$0	\$0	\$0	-	-	-	(3,517)	(169)	(\$4,526)
Mersey Section 2D related		-	-	-	-	-	-	-	-	-	-	-	-	\$0
<b>Subtotal</b>		<b>\$0</b>	<b>(\$806)</b>	<b>(\$34)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$3,517)</b>	<b>(\$169)</b>	<b>(\$4,526)</b>
<b>Total</b>		<b>\$140,488</b>	<b>\$159,063</b>	<b>\$162,886</b>	<b>\$139,270</b>	<b>\$157,772</b>	<b>\$142,469</b>	<b>\$127,442</b>	<b>\$122,175</b>	<b>\$71,978</b>	<b>(\$10,267)</b>	<b>(\$25,844)</b>	<b>(\$90,838)</b>	<b>\$1,096,594</b>

Simulated Interest expense calculations

WACC 7.87%

Forgone Collections

ATL Classes														
Domestic Non-TOU	0.27	\$403	\$370	\$355	\$301	\$276	\$262	\$270	\$272	\$247	\$275	\$288	\$360	\$3,679
Domestic TOU	0.27	\$3,878	\$3,637	\$3,741	\$3,237	\$3,051	\$3,085	\$3,337	\$3,245	\$3,010	\$3,148	\$3,289	\$3,750	\$40,409
<b>Domestic Total</b>		<b>\$4,281</b>	<b>\$4,008</b>	<b>\$4,096</b>	<b>\$3,538</b>	<b>\$3,327</b>	<b>\$3,348</b>	<b>\$3,607</b>	<b>\$3,517</b>	<b>\$3,256</b>	<b>\$3,423</b>	<b>\$3,577</b>	<b>\$4,110</b>	<b>\$44,087</b>
Small General	0.287	\$332	\$318	\$319	\$304	\$307	\$320	\$326	\$325	\$304	\$280	\$307	\$356	\$3,797
General	0.314	\$611	\$551	\$588	\$586	\$579	\$606	\$606	\$606	\$591	\$595	\$583	\$594	\$7,097
Large General	0.338	\$973	\$908	\$978	\$957	\$965	\$964	\$997	\$1,105	\$1,033	\$1,040	\$1,004	\$951	\$11,874
Small Industrial	0.321	\$389	\$364	\$389	\$377	\$389	\$377	\$389	\$389	\$377	\$389	\$377	\$389	\$4,599
Medium Industrial	0.314	\$260	\$247	\$247	\$202	\$181	\$167	\$184	\$181	\$177	\$191	\$213	\$252	\$2,503
Large Industrial	0.332	\$118	\$112	\$118	\$114	\$120	\$115	\$113	\$117	\$118	\$115	\$122	\$123	\$1,405
ELI 2P-RTP	N/A	\$11,425	\$10,274	\$10,478	\$8,927	\$8,367	\$7,711	\$8,014	\$7,966	\$7,664	\$8,234	\$8,929	\$10,696	\$108,687
Municipal	0.273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unmetered	0.387	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>ATL Total</b>		<b>\$18,390</b>	<b>\$16,783</b>	<b>\$17,214</b>	<b>\$15,005</b>	<b>\$14,236</b>	<b>\$13,607</b>	<b>\$14,236</b>	<b>\$14,206</b>	<b>\$13,520</b>	<b>\$14,267</b>	<b>\$15,112</b>	<b>\$17,471</b>	<b>\$184,047</b>
BTL Classes														
Additional Energy	0.162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mersey Section 2D related	0.162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total</b>		<b>\$18,390</b>	<b>\$16,783</b>	<b>\$17,214</b>	<b>\$15,005</b>	<b>\$14,236</b>	<b>\$13,607</b>	<b>\$14,236</b>	<b>\$14,206</b>	<b>\$13,520</b>	<b>\$14,267</b>	<b>\$15,112</b>	<b>\$17,471</b>	<b>\$184,047</b>





FAM Adjustment Calculation

Rate Classes	2012 Revenue at current rates before cost adjustment clauses					November 10 Submission				November 25 Submission				NSPI Adjusted FAM				FAM Charges by Rate Class		
	2011 FAM AA	2011 FAM BA	2011 DCCR	Revenue at current rates including 2011 AA/BA and 2011 DCCR		FAM AA	FAM BA	Increase	Increase (%) over Total Cost of Power	FAM AA	FAM BA	Increase	Increase (%) over Total Cost of Power	FAM AA	FAM BA	Increase	Increase (%) over Total Cost of Power	Forecast kWh Sales	AA in cents per kWh	BA in cents per kWh
ATL																				
<b>Residential</b>	<b>564,213,388</b>	<b>7,070,030</b>	<b>4,788,793</b>	<b>20,004,640</b>	<b>596,076,852</b>	<b>\$15,546,968</b>	<b>\$15,110,275</b>	<b>\$18,798,419</b>	<b>3.2%</b>	<b>\$15,729,855</b>	<b>\$13,940,592</b>	<b>17,811,624</b>	<b>3.0%</b>	<b>\$15,729,855</b>	<b>\$13,940,592</b>	<b>\$17,811,624</b>	<b>3.0%</b>	4,256,431,756	\$0.370	\$0.328
Small General	29,390,859	358,440	274,450	1,550,533	31,574,282	\$845,661	\$783,037	\$995,808	3.2%	\$836,570	\$784,960	988,640	3.1%	\$836,570	\$784,960	\$988,640	3.1%	223,726,062	\$0.374	\$0.351
General Demand	273,211,579	3,242,529	2,813,995	11,775,576	291,043,678	\$9,236,101	\$9,197,989	\$12,377,566	4.3%	\$9,093,477	\$9,432,371	12,469,325	4.3%	\$9,236,101	\$9,197,989	\$12,377,566	4.3%	2,439,459,241	\$0.379	\$0.377
Large General	35,986,765	374,128	441,352	2,006,137	38,808,382	\$1,348,850	\$1,443,410	\$1,976,779	5.1%	\$1,350,970	\$1,559,748	2,095,238	5.4%	\$1,348,850	\$1,443,410	\$1,976,779	5.1%	397,470,794	\$0.339	\$0.363
<b>Total Commercial</b>	<b>338,589,203</b>	<b>3,975,097</b>	<b>3,529,797</b>	<b>15,332,246</b>	<b>361,426,343</b>	<b>11,430,611</b>	<b>11,424,436</b>	<b>15,350,154</b>	<b>4.2%</b>	<b>11,281,017</b>	<b>11,777,079</b>	<b>15,553,203</b>	<b>4.3%</b>	<b>11,421,520</b>	<b>11,426,359</b>	<b>15,342,986</b>	<b>4.2%</b>			
Small Industrial	26,281,215	303,562	283,144	521,795	27,389,715	\$834,757	\$876,178	\$1,124,229	4.1%	\$842,046	\$919,191	1,174,531	4.3%	\$834,757	\$876,178	\$1,124,229	4.1%	257,632,430	\$0.324	\$0.340
Medium Industrial	44,957,639	495,236	554,433	1,470,054	47,477,362	\$1,569,891	\$1,659,488	\$2,179,711	4.6%	\$1,546,553	\$1,788,706	2,285,590	4.8%	\$1,569,891	\$1,659,488	\$2,179,711	4.6%	505,845,219	\$0.310	\$0.328
Large Industrial	70,390,764	758,644	919,006	1,847,128	73,915,542	\$2,875,298	\$3,175,337	\$4,372,985	5.9%	\$2,887,791	\$3,545,600	4,755,741	6.4%	\$2,875,298	\$3,175,337	\$4,372,985	5.9%	936,296,194	\$0.307	\$0.339
ELI 2PT - RTP*	27,612,726	383,623	526,901	383,499	28,906,748	\$1,205,161	\$1,671,342	\$1,965,979	6.8%	\$1,197,204	\$1,918,947	2,205,627	7.6%	\$1,205,161	\$1,671,342	\$1,965,979	6.8%	441,378,432	\$0.273	\$0.379
<b>Total Industrial</b>	<b>169,242,344</b>	<b>1,941,065</b>	<b>2,283,483</b>	<b>4,222,476</b>	<b>177,689,368</b>	<b>6,485,107</b>	<b>7,382,345</b>	<b>9,642,904</b>	<b>5.4%</b>	<b>6,473,594</b>	<b>8,172,443</b>	<b>10,421,489</b>	<b>5.9%</b>	<b>6,485,107</b>	<b>7,382,345</b>	<b>9,642,904</b>	<b>5.4%</b>			
Municipal	17,586,797	223,750	206,396	870,350	18,887,293	\$695,436	\$702,143	\$967,434	5.1%	\$665,963	\$716,472	952,288	5.0%	\$665,963	\$716,472	\$952,288	5.0%	194,541,877	\$0.342	\$0.368
Unmetered	25,301,915	115,986	140,161	148,026	25,706,088	\$365,351	\$422,941	\$532,145	2.1%	\$373,044	\$454,941	571,837	2.2%	\$365,351	\$422,941	\$532,145	2.1%	112,280,645	\$0.325	\$0.377
<b>Total Other</b>	<b>42,888,712</b>	<b>339,736</b>	<b>346,557</b>	<b>1,018,376</b>	<b>44,593,381</b>	<b>1,060,788</b>	<b>1,125,084</b>	<b>1,499,579</b>	<b>3.4%</b>	<b>1,039,006</b>	<b>1,171,412</b>	<b>1,524,126</b>	<b>3.4%</b>	<b>1,031,314</b>	<b>1,139,413</b>	<b>1,484,434</b>	<b>3.3%</b>			
<b>Total ATL Classes</b>	<b>1,114,933,647</b>	<b>13,325,928</b>	<b>10,948,630</b>	<b>40,577,738</b>	<b>1,179,785,944</b>	<b>34,523,474</b>	<b>35,042,140</b>	<b>45,291,056</b>	<b>3.8%</b>	<b>34,523,473</b>	<b>35,061,526</b>	<b>45,310,441</b>	<b>3.8%</b>	<b>34,667,797</b>	<b>33,888,708</b>	<b>44,281,947</b>	<b>3.8%</b>			
BTL (Electric)																				
GRLF	6,725,686	-	-	5,925	6,731,611	\$0	\$0	\$0	0.0%	\$0	\$0	-	0.0%	\$0	\$0	\$0	0.0%			
Mersey Additional Energy	11,177,086	162,370	143,485	123,597	11,606,538	\$0	\$438,837	\$132,982	1.1%	\$0	\$419,451	113,595	1.0%	\$0	\$419,451	\$113,595	1.0%	179,928,000	N/A	\$0.233
Bowater Mersey	9,279,726	-	-	-	9,279,726	\$0	\$0	\$0	0.0%	\$0	\$0	-	0.0%	\$0	\$0	\$0	0.0%			
<b>Total BTL (Electric) Classes</b>	<b>27,182,498</b>	<b>162,370</b>	<b>143,485</b>	<b>129,522</b>	<b>27,617,875</b>	<b>\$0</b>	<b>\$438,837</b>	<b>\$132,982</b>	<b>0.5%</b>	<b>\$0</b>	<b>\$419,451</b>	<b>113,595</b>	<b>0.4%</b>	<b>\$0</b>	<b>\$419,451</b>	<b>\$113,595</b>	<b>0.4%</b>			
<b>In Province Total</b>	<b>1,142,116,145</b>	<b>13,488,298</b>	<b>11,092,115</b>	<b>40,707,260</b>	<b>1,207,403,819</b>	<b>34,523,474</b>	<b>35,480,977</b>	<b>45,424,038</b>	<b>3.8%</b>	<b>34,523,473</b>	<b>35,480,977</b>	<b>45,424,037</b>	<b>3.8%</b>	<b>34,667,797</b>	<b>34,308,159</b>	<b>44,395,543</b>	<b>3.7%</b>	<b>9,944,990,650</b>		
<b>Total FAM Amount</b>						<b>70,004,451</b>				<b>70,004,450</b>				<b>68,975,956</b>						
<b>Amount to be written off</b>														<b>1,028,494</b>						

**NON-CONFIDENTIAL**

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1 **Request IR-47:**

2

3 **Reference DE-03-04, p. 11.**

4 **a) Please provide an electronic spreadsheet version of Figure I-2, with all cell formulas**  
5 **and file linkages intact. Please provide all linked files.**

6 **b) Please provide all workpapers, including electronic spreadsheets with cell formulas**  
7 **and file linkages intact, relied on to derive Figure I-2.**

8

9 **Response IR-47:**

10

11 (a) Please refer to Attachment 1, filed electronically.

12

13 (b) Please refer to CA IR-46 and Attachment 2, filed electronically.

Rate Classes	2013 Revenues			2014 Revenues	
	2013 at Current Rates	2013 at Proposed Rates			
	Total	Total	2013 BA	2014 at Current Rates	2014 at Proposed Rates
<b>ATL</b>					
<b>Residential</b>	<b>\$588,717,083</b>	<b>\$656,556,743</b>	<b>\$11,528,175</b>	<b>\$654,440,059</b>	<b>\$689,767,669</b>
Small General	\$31,454,192	\$35,078,754	\$663,040	\$34,808,029	\$36,687,017
General Demand	\$275,984,112	\$307,786,600	\$7,640,244	\$305,474,364	\$321,964,307
Large General	\$37,795,519	\$42,150,811	\$1,341,147	\$41,426,211	\$43,662,457
<b>Total Commercial</b>	<b>\$345,233,823</b>	<b>\$385,016,166</b>	<b>\$9,644,431</b>	<b>\$381,708,605</b>	<b>\$402,313,781</b>
Small Industrial	\$28,459,582	\$31,739,066	\$827,567	\$31,779,026	\$33,494,503
Medium Industrial	\$47,959,530	\$53,486,053	\$1,564,646	\$54,358,393	\$57,292,737
Large Industrial - Firm	\$18,598,529	\$20,592,922	\$747,144	\$20,861,588	\$21,922,990
Large Industrial - Interruptible	\$55,222,023	\$61,734,196	\$2,314,922	\$61,510,900	\$64,921,418
Large Industrial (Total)	\$73,820,552	\$82,327,118	\$3,062,066	\$82,372,488	\$86,844,408
ELI 2PT - RTP	\$0	\$0	\$0	\$0	\$0
<b>Total Industrial</b>	<b>\$150,239,663</b>	<b>\$167,552,237</b>	<b>\$5,454,279</b>	<b>\$168,509,908</b>	<b>\$177,631,648</b>
Municipal	\$18,286,843	\$20,394,092	\$525,575	\$20,382,352	\$21,482,620
Unmetered	\$22,338,108	\$24,633,382	\$403,570	\$23,080,853	\$23,989,269
<b>Total Other</b>	<b>\$40,624,951</b>	<b>\$45,027,474</b>	<b>\$929,146</b>	<b>\$43,463,205</b>	<b>\$45,471,889</b>
<b>Total ATL Classes</b>	<b>\$1,124,815,521</b>	<b>\$1,254,152,619</b>	<b>\$27,556,031</b>	<b>\$1,248,121,777</b>	<b>\$1,315,184,988</b>
<b>BTL</b>					
GRLF	\$1,094,660	\$1,094,660		\$1,071,642	\$1,071,642
ELI 2P-RTP (debits & credits only)					
Mersey Additional Energy	\$10,282,532	\$10,282,532	\$290,429	\$10,241,381	\$10,241,381
Bowater Mersey	\$9,934,827	\$9,934,827		\$9,782,311	\$9,782,311
LRT	\$21,183,202	\$21,183,202	\$1,330,573	\$21,856,349	\$21,856,349
<b>Total BTL Classes</b>	<b>\$42,495,221</b>	<b>\$42,495,221</b>	<b>\$1,621,002</b>	<b>\$42,951,683</b>	<b>\$42,951,683</b>
<b>LED SL Capital Related Costs</b>	<b>\$1,565,170</b>	<b>\$1,962,839</b>	<b>\$0</b>	<b>\$4,259,866</b>	<b>\$4,340,815</b>
<b>LED SL LTC</b>					
<b>Total LED</b>	<b>\$1,565,170</b>	<b>\$1,962,839</b>	<b>\$0</b>	<b>\$4,259,866</b>	<b>\$4,340,815</b>
<b>In Province Total</b>	<b>\$1,168,875,912</b>	<b>\$1,298,610,679</b>	<b>\$29,177,033</b>	<b>\$1,295,333,326</b>	<b>\$1,362,477,486</b>
Export	\$1,806,823	\$1,806,823	\$0	\$1,943,419	\$1,943,419
<b>Total Electric Sales</b>	<b>\$1,170,682,735</b>	<b>\$1,300,417,502</b>	<b>\$29,177,033</b>	<b>\$1,297,276,745</b>	<b>\$1,364,420,905</b>
<b>Losses</b>					
Misc. Revenue\Export Losses	\$21,959,249	\$22,582,498	\$0	\$23,145,757	\$23,479,095
Losses					
Total	\$21,959,249	\$22,582,498	\$0	\$23,145,757	\$23,479,095
<b>Total Revenue\System Requirement</b>	<b>\$1,192,641,983</b>	<b>\$1,323,000,000</b>	<b>\$29,177,033</b>	<b>\$1,320,422,502</b>	<b>\$1,387,900,000</b>
<b>FAM classes</b>					

2014 REVENUE INCREASE ANALYSIS

Rate Classes Columns	2014 Revenue at current rates before cost adjustment clauses					Proposed Revenues 2014 Before Riders			AA Component				BA Component				2014 Revenue reflective of all FAM components		
	2014 Sales (GWh's)		2013 FAM AA	2013 FAM BA	Revenue at current rates including 2013 BA	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
	A	B	C	D	E	Amount	Increase	Increase (%) over Total Cost of Power	2013 Amount	2014 Amount	Variance	Increase (%) over Total Cost of Power	2013 Amount	2014 Amount	Variance	Increase (%) over Total Cost of Power	Amount	Variance	Increase (%) over Total Cost of Power
ATL																			
Residential	4,257.2	\$654,440,059	\$0	\$11,528,175	\$665,968,234	\$689,767,669	\$35,327,610	5.3%	\$0	\$0	\$0	0.0%	\$11,528,175	\$0	(\$11,528,175)	-1.7%	\$689,767,669	\$23,799,435	3.6%
Small General	229.4	\$34,808,029	\$0	\$663,040	\$35,471,069	\$36,687,017	\$1,878,987	5.3%	\$0	\$0	\$0	0.0%	\$663,040	\$0	(\$663,040)	-1.9%	\$36,687,017	\$1,215,947	3.4%
General Demand	2,433.0	\$305,474,364	\$0	\$7,640,244	\$313,114,608	\$321,964,307	\$16,489,943	5.3%	\$0	\$0	\$0	0.0%	\$7,640,244	\$0	(\$7,640,244)	-2.4%	\$321,964,307	\$8,849,699	2.8%
Large General	387.0	\$41,426,211	\$0	\$1,341,147	\$42,767,359	\$43,662,457	\$2,236,246	5.2%	\$0	\$0	\$0	0.0%	\$1,341,147	\$0	(\$1,341,147)	-3.1%	\$43,662,457	\$895,099	2.1%
Total Commercial	3,049.4	\$381,708,605	\$0	\$9,644,431	\$391,353,036	\$402,313,781	\$20,605,176	5.3%	\$0	\$0	\$0	0.0%	\$9,644,431	\$0	(\$9,644,431)	-2.5%	\$402,313,781	\$10,960,745	2.8%
Small Industrial	260.3	\$31,779,026	\$0	\$827,567	\$32,606,593	\$33,494,503	\$1,715,477	5.3%	\$0	\$0	\$0	0.0%	\$827,567	\$0	(\$827,567)	-2.5%	\$33,494,503	\$887,911	2.7%
Medium Industrial	512.8	\$54,358,393	\$0	\$1,564,646	\$55,923,039	\$57,292,737	\$2,934,344	5.2%	\$0	\$0	\$0	0.0%	\$1,564,646	\$0	(\$1,564,646)	-2.8%	\$57,292,737	\$1,369,697	2.4%
Large Industrial - Firm	228.7	\$20,861,588	\$0	\$747,144	\$21,608,732	\$21,922,990	\$1,061,402	4.9%	\$0	\$0	\$0	0.0%	\$747,144	\$0	(\$747,144)	-3.5%	\$21,922,990	\$314,258	1.5%
Large Industrial - Interruptible	693.1	\$61,510,900	\$0	\$2,314,922	\$63,825,822	\$64,921,418	\$3,410,517	5.3%	\$0	\$0	\$0	0.0%	\$2,314,922	\$0	(\$2,314,922)	-3.6%	\$64,921,418	\$1,095,596	1.7%
Total Large Industrial	921.8	\$82,372,488	\$0	\$3,062,066	\$85,434,554	\$86,844,408	\$4,471,919	5.2%	\$0	\$0	\$0	0.0%	\$3,062,066	\$0	(\$3,062,066)	-3.6%	\$86,844,408	\$1,409,853	1.7%
ELI 2PT - RTP*	0.0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	N/A
Total Industrial	1,694.8	\$168,509,908	\$0	\$5,454,279	\$173,964,186	\$177,631,648	\$9,121,740	5.2%	\$0	\$0	\$0	0.0%	\$5,454,279	\$0	(\$5,454,279)	-3.1%	\$177,631,648	\$3,667,462	2.1%
Municipal	191.7	\$20,382,352	\$0	\$525,575	\$20,907,927	\$21,482,620	\$1,100,269	5.3%	\$0	\$0	\$0	0.0%	\$525,575	\$0	(\$525,575)	-2.5%	\$21,482,620	\$574,693	2.7%
Unmetered	97.8	\$23,080,853	\$0	\$403,570	\$23,484,424	\$23,989,269	\$908,415	3.9%	\$0	\$0	\$0	0.0%	\$403,570	\$0	(\$403,570)	-1.7%	\$23,989,269	\$504,845	2.1%
Total Other	289.5	\$43,463,205	\$0	\$929,146	\$44,392,351	\$45,471,889	\$2,008,684	4.5%	\$0	\$0	\$0	0.0%	\$929,146	\$0	(\$929,146)	-2.1%	\$45,471,889	\$1,079,538	2.4%
Total ATL Classes	9,291.0	\$1,248,121,777	\$0	\$27,556,031	\$1,275,677,807	\$1,315,184,988	\$67,063,211	5.3%	\$0	\$0	\$0	0.0%	\$27,556,031	\$0	(\$27,556,031)	-2.2%	\$1,315,184,988	\$39,507,180	3.1%
BTL (Electric)																			
GRLF	18.8	\$1,071,642	\$0	\$0	\$1,071,642	\$1,071,642	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,071,642	\$0	0.0%
Mersey Additional Energy	178.9	\$10,241,381	\$0	\$290,429	\$10,531,810	\$10,241,381	\$0	0.0%	\$0	\$0	\$0	0.0%	\$290,429	\$0	(\$290,429)	-2.8%	\$10,241,381	(\$290,429)	-2.8%
LRT	322.1	\$21,856,349	\$0	\$1,330,573	\$23,186,922	\$21,856,349	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,330,573	\$0	(\$1,330,573)	-5.7%	\$21,856,349	(\$1,330,573)	-5.7%
Bowater Mersey	189.0	\$9,782,311	\$0	\$0	\$9,782,311	\$9,782,311	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$9,782,311	\$0	0.0%
Total BTL (Electric) Classes	708.8	\$42,951,683	\$0	\$1,621,002	\$44,572,685	\$42,951,683	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,621,002	\$0	(\$1,621,002)	-3.6%	\$42,951,683	(\$1,621,002)	-3.6%
LED SL Capital Costs		\$4,259,866	\$0	\$0	\$4,259,866	\$4,340,815	\$80,949	1.9%	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$4,340,815	\$80,949	1.9%
In Province Total	9,999.8	\$1,295,333,326	\$0	\$29,177,033	\$1,324,510,358	\$1,362,477,486	\$67,144,160	5.1%	\$0	\$0	\$0	0.0%	\$29,177,033	\$0	(\$29,177,033)	-2.2%	\$1,362,477,486	\$37,967,128	2.9%
Export	29.5	\$1,943,419	\$0	\$0	\$1,943,419	\$1,943,419	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,943,419	\$0	0.0%
Total Electric Sales	10,029.3	\$1,297,276,745	\$0	\$29,177,033	\$1,326,453,777	\$1,364,420,905	\$67,144,160	5.1%	\$0	\$0	\$0	0.0%	\$29,177,033	\$0	(\$29,177,033)	-2.2%	\$1,364,420,905	\$37,967,128	2.9%
Misc Revenue	710.6	\$23,145,757	\$0	\$0	\$23,145,757	\$23,479,095	\$333,338	1.4%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$23,479,095	\$333,338	1.4%
Grand Total	10,739.9	\$1,320,422,502	\$0	\$29,177,033	\$1,349,599,534	\$1,387,900,000	\$67,477,498	5.0%	\$0	\$0	\$0	0.0%	\$29,177,033	\$0	(\$29,177,033)	-2.2%	\$1,387,900,000	\$38,300,466	2.8%

46 \* The figures for LRT have been adjusted to reflect the correct load

## Appendix 6

### Proof of Revenue

Current Tariffs	First KWh Block			Second KWh Block			Third KWh Block			Total Energy		Demand			Base Charge			PRESENT
	Energy in GWh	Per KWh Charge	Revenue	Energy in GWh	Per KWh Charge	Revenue	Energy in GWh	Per KWh Charge	Revenue	GWHS	Revenue	GWS or GVAS	Charge per KW or KVA	Revenue	Billmonths (in millions)	Base Charge	Revenue	RATES FORECAST 2014
<b>Above-the-line Classes</b>																		
<b>Residential Sector</b>																		
Non-ETS	4,031.9	\$ 0.14252	\$ 574.6						4,031.9	\$ 574.6					5.1	\$ 10.83	\$ 55.4	\$ 630.0
ETS	14.4	\$ 0.18595	\$ 2.7	50.3	\$ 0.14252	\$ 7.2	160.6	\$ 0.07318	\$ 11.8	225.3	\$ 21.6			0.1	\$ 18.82	\$ 2.8	\$ 24.4	
<b>Total</b>	<b>4,046.3</b>		<b>\$ 577.3</b>	<b>50.3</b>		<b>\$ 7.17</b>	<b>160.6</b>		<b>\$ 11.8</b>	<b>4,257.2</b>	<b>\$ 596.2</b>			<b>5.3</b>		<b>\$ 58.22</b>	<b>\$ 654.4</b>	
<b>Commercial Sector</b>																		
Small General	39.3	\$ 0.15111	\$ 5.9	190.0	\$ 0.13294	\$ 25.3				229.4	\$ 31.2			0.3	\$ 12.65	\$ 3.6	\$ 34.8	
General Demand	1,316.0	\$ 0.11045	\$ 145.4	1,117.0	\$ 0.07814	\$ 87.3				2,433.0	\$ 232.6	7.0	\$ 10.344	\$ 72.8			\$ 305.5	
Large General																		
Without Trans. Own.	249.7	\$ 0.07849	\$ 19.6							249.7	\$ 19.6	0.5	\$ 13.046	\$ 6.8			\$ 26.4	
With Trans. Own.	137.2	\$ 0.07849	\$ 10.8							137.2	\$ 10.8	0.3	\$ 12.726	\$ 4.3			\$ 15.1	
<b>Sub-total</b>	<b>387.0</b>		<b>\$ 30.4</b>							<b>387.0</b>	<b>\$ 30.4</b>	<b>0.9</b>		<b>\$ 11.1</b>			<b>\$ 41.4</b>	
<b>Total</b>	<b>1,742.3</b>		<b>\$ 181.7</b>	<b>1,307.1</b>		<b>\$ 112.5</b>				<b>3,049.4</b>	<b>\$ 294.2</b>	<b>7.9</b>		<b>\$ 83.9</b>	<b>0.3</b>		<b>\$ 381.7</b>	
<b>Industrial Sector</b>																		
Small Industrial	176.8	\$ 0.09998	\$ 17.7	83.5	\$ 0.07637	\$ 6.4				260.3	\$ 24.1	1.0	\$ 7.644	\$ 7.7	260.3		\$ 31.8	
Medium Industrial	512.8	\$ 0.07127	\$ 36.5							512.8	\$ 36.5	1.4	\$ 12.304	\$ 17.8			\$ 54.4	
Large Industrial Firm																		
Without Trans. Own.	54.1	\$ 0.07048	\$ 3.8							54.1	\$ 3.8	0.1	\$ 11.587	\$ 1.6			\$ 5.4	
With Trans. Own.	174.6	\$ 0.07048	\$ 12.3							174.6	\$ 12.3	0.3	\$ 11.267	\$ 3.1			\$ 15.4	
<b>Sub-total</b>	<b>228.7</b>		<b>\$ 16.1</b>							<b>228.7</b>	<b>\$ 16.1</b>	<b>0.4</b>		<b>\$ 4.7</b>			<b>\$ 20.9</b>	
Large Industrial Interr.																		
Without Trans. Own.	197.8	\$ 0.07048	\$ 13.9							197.8	\$ 13.9	0.5	\$ 8.157	\$ 4.2			\$ 18.1	
With Trans. Own.	495.3	\$ 0.07048	\$ 34.9							495.3	\$ 34.9	1.1	\$ 7.837	\$ 8.5			\$ 43.4	
<b>Sub-total</b>	<b>693.1</b>		<b>\$ 48.9</b>							<b>693.1</b>	<b>\$ 48.9</b>	<b>1.6</b>		<b>\$ 12.7</b>			<b>\$ 61.5</b>	
<b>Total Large Industrial</b>	<b>921.8</b>		<b>\$ 65.0</b>							<b>921.8</b>	<b>\$ 65.0</b>	<b>2.0</b>		<b>\$ 17.4</b>			<b>\$ 82.4</b>	
ELI 2P-RTP	-	\$ 0.06737	\$ -							-	\$ -	2.7	\$ -	\$ -	-	\$ 20,700.00	\$ -	\$ -
<b>Total Industrial</b>	<b>1,611.4</b>		<b>\$ 119.2</b>	<b>83.49</b>		<b>\$ 6.4</b>				<b>1,694.8</b>	<b>\$ 125.6</b>	<b>7.2</b>		<b>\$ 42.9</b>	<b>260.3</b>	<b>0.0</b>	<b>\$ 168.5</b>	
<b>Other</b>																		
Municipal																		
Without Trans. Own.	117.7	\$ 0.07368	\$ 8.7							117.7	\$ 8.7	0.3	\$ 12.163	\$ 4.0			\$ 12.7	
With Trans. Own.	74.1	\$ 0.07368	\$ 5.5							74.1	\$ 5.5	0.2	\$ 11.843	\$ 2.2			\$ 7.7	
<b>Sub-total</b>	<b>191.7</b>		<b>\$ 14.1</b>							<b>191.7</b>	<b>\$ 14.1</b>	<b>0.5</b>		<b>\$ 6.3</b>			<b>\$ 20.4</b>	
Unmetered <sup>(2)</sup>	97.8	\$ 0.23597	\$ 23.1							97.8	\$ 23.1						\$ 23.1	
<b>Total</b>	<b>289.5</b>		<b>\$ 37.2</b>							<b>289.5</b>	<b>\$ 37.2</b>	<b>0.5</b>		<b>\$ 6.3</b>			<b>\$ 43.5</b>	
<b>Total Above-the-line</b>	<b>7,689.5</b>		<b>\$ 915.4</b>	<b>1,440.9</b>		<b>\$ 126.1</b>	<b>160.6</b>		<b>\$ 11.8</b>	<b>9,291.0</b>	<b>\$ 1,053.2</b>	<b>15.6</b>		<b>\$ 133.1</b>	<b>265.8</b>	<b>\$ 61.8</b>	<b>\$ 1,248.1</b>	
<b>Below-the-line Classes</b>																		
GRLF	18.8	\$ 0.05696	\$ 1.1							18.8	\$ 1.1						\$ 1.1	
Mersey Additional Energy	178.9	\$ 0.05724	\$ 10.2							178.9	\$ 10.2						\$ 10.2	
Mersey Contract	189.0	\$ 0.05176	\$ 9.8							189.0	\$ 9.8						\$ 9.8	
LRT	322.1	\$ 0.06786	\$ 21.9							322.1	\$ 21.9						\$ 21.9	
GRLF, AE, and Mersey Contract	708.8	\$ 0.06060	\$ 43.0							708.8	\$ 43.0						\$ 43.0	
LED Capital Costs			\$ 4.3							-	\$ 4.3						\$ 4.3	
<b>Total</b>	<b>708.8</b>		<b>\$ 47.2</b>							<b>708.8</b>	<b>\$ 47.2</b>						<b>\$ 47.2</b>	
<b>Total In-Province</b>	<b>8,398.3</b>		<b>\$ 962.6</b>	<b>1,440.9</b>		<b>\$ 126.1</b>	<b>160.6</b>		<b>\$ 11.8</b>	<b>9,999.8</b>	<b>\$ 1,100.4</b>	<b>15.6</b>		<b>\$ 133.1</b>	<b>265.8</b>	<b>\$ 61.8</b>	<b>\$ 1,295.3</b>	
Exports	29.5	\$ 0.06583	\$ 1.9							29.5	\$ 1.9						\$ 1.9	
<b>Total Electric Revenue</b>	<b>8,427.8</b>		<b>\$ 964.5</b>	<b>1,440.9</b>		<b>\$ 126.1</b>	<b>160.6</b>		<b>\$ 11.8</b>	<b>10,029.3</b>	<b>\$ 1,102.4</b>	<b>15.6</b>		<b>\$ 133.1</b>	<b>265.8</b>	<b>\$ 61.8</b>	<b>\$ 1,297.3</b>	
Misc. Revenues <sup>(2)</sup>			\$ 23.1							\$ 23.1							\$ 23.1	
<b>Total Revenues</b>			<b>\$ 987.7</b>							<b>\$ 1,125.5</b>							<b>\$ 1,320.4</b>	

(1) Illustrates energy for unmetered customers, as well as LED and Non-LED Streetlights

(2) Per kWh charge is not applicable as the class is made up of a number of rates

# Appendix 6

## Proof of Revenue

Proposed Tariffs	First KWh Block			Second KWh Block			Third KWh Block			Total KWHS		Demand			Base Charge			PROPOSED RATES FORECAST 2014
	Energy in GWh	Per KWh Charge	Revenue	Energy in GWh	Per KWh Charge	Revenue	Energy in GWh	Per KWh Charge	Revenue	GWHS	Revenue	GWS or GVAS	Charge per KW or KVA	Revenue	Billmonths (in millions)	Base Charge	Revenue	
<b>Above-the-line Classes</b>																		
<b>Residential Sector</b>																		
Domestic Service	4,031.9	\$ 0.15096	\$ 608.7						4,031.9	\$ 608.7					5.1	\$ 10.83	\$ 55.4	\$ 664.1
Domestic Service Time of Day	14.4	\$ 0.19741	\$ 2.8	50.3	\$ 0.15096	\$ 7.6	160.6	0.07769	\$ 12.5	225.3	\$ 22.9			0.1	\$ 18.82	\$ 2.8	\$ 25.7	
<b>Total</b>	<b>4,046.3</b>		<b>\$ 611.5</b>	<b>50.3</b>		<b>\$ 7.59</b>	<b>160.6</b>		<b>\$ 12.5</b>	<b>4,257.2</b>	<b>\$ 631.6</b>			<b>5.3</b>		<b>\$ 58.2</b>	<b>\$ 689.8</b>	
<b>Commercial Sector</b>																		
Small General	39.3	\$ 0.16023	\$ 6.3	190.0	\$ 0.14096	\$ 26.8			229.4	\$ 33.1				0.3	\$ 12.65	\$ 3.6	\$ 36.7	
General	1,316.0	\$ 0.11641	\$ 153.2	1,117.0	\$ 0.08236	\$ 92.0			2,433.0	\$ 245.2	7.0	\$ 10.903	\$ 76.8				\$ 322.0	
Large General																		
Without Trans. Own.	249.7	\$ 0.08272	\$ 20.7						249.7	\$ 20.7	0.5	\$ 13.749	\$ 7.1				\$ 27.8	
With Trans. Own.	137.2	\$ 0.08272	\$ 11.4						137.2	\$ 11.4	0.3	\$ 13.429	\$ 4.5				\$ 15.9	
Sub-total	387.0		\$ 32.0						387.0	\$ 32.0	0.9		\$ 11.7				\$ 43.7	
<b>Total</b>	<b>1,742.3</b>		<b>\$ 191.5</b>	<b>1,307.1</b>		<b>\$ 118.8</b>			<b>3,049.4</b>	<b>\$ 310.3</b>	<b>7.9</b>		<b>\$ 88.4</b>	<b>0.3</b>		<b>\$ 3.6</b>	<b>\$ 402.3</b>	
<b>Industrial Sector</b>																		
Small Industrial	176.8	\$ 0.10538	\$ 18.6	83.5	\$ 0.08049	\$ 6.7			260.3	\$ 25.3	1.0	\$ 8.057	\$ 8.1				\$ 33.5	
Medium Industrial	512.8	\$ 0.07511	\$ 38.5						512.8	\$ 38.5	1.4	\$ 12.968	\$ 18.8				\$ 57.3	
Large Industrial Firm																		
Without Trans. Own.	54.1	\$ 0.07405	\$ 4.0						54.1	\$ 4.0	0.1	\$ 12.174	\$ 1.7				\$ 5.7	
With Trans. Own.	174.6	\$ 0.07405	\$ 12.9						174.6	\$ 12.9	0.3	\$ 11.854	\$ 3.3				\$ 16.2	
Sub-total	228.7		\$ 16.9						228.7	\$ 16.9	0.4		\$ 5.0				\$ 21.9	
Large Industrial Interruptible																		
Without Trans. Own.	197.8	\$ 0.07405	\$ 14.6						197.8	\$ 14.6	0.5	\$ 8.744	\$ 4.4				\$ 19.1	
With Trans. Own.	495.3	\$ 0.07405	\$ 36.7						495.3	\$ 36.7	1.1	\$ 8.424	\$ 9.1				\$ 45.8	
Sub-total	693.1		\$ 51.3						693.1	\$ 51.3	1.6		\$ 13.6				\$ 64.9	
<b>Total Large Industrial</b>	<b>921.8</b>		<b>\$ 68.3</b>						<b>921.8</b>	<b>\$ 68.3</b>	<b>2.0</b>		<b>\$ 18.6</b>				<b>\$ 86.8</b>	
Extra Large Industrial Interruptible	-	\$ 0.06737	\$ -						-	\$ -	2.7	\$ -	\$ -	-	\$ 20,700	\$ -	\$ -	
<b>Total Industrial</b>	<b>1,611.4</b>		<b>\$ 125.4</b>	<b>83.5</b>		<b>\$ 6.7</b>			<b>1,694.8</b>	<b>\$ 132.1</b>	<b>7.2</b>		<b>\$ 45.5</b>	<b>-</b>		<b>\$ -</b>	<b>\$ 177.6</b>	
<b>Other</b>																		
Municipal																		
Without Trans. Own.	117.7	\$ 0.07765	\$ 9.1						117.7	\$ 9.1	0.3	\$ 12.818	\$ 4.2				\$ 13.4	
With Trans. Own.	74.1	\$ 0.07765	\$ 5.8						74.1	\$ 5.8	0.2	\$ 12.498	\$ 2.4				\$ 8.1	
Sub-total	191.7		\$ 14.9						191.7	\$ 14.9	0.5		\$ 6.6				\$ 21.5	
Unmetered <sup>2</sup>	97.8	\$ 0.24525	\$ 24.0						97.8	\$ 24.0							\$ 24.0	
<b>Total</b>	<b>289.5</b>		<b>\$ 38.9</b>						<b>289.5</b>	<b>\$ 38.9</b>	<b>0.5</b>		<b>\$ 6.6</b>				<b>\$ 45.5</b>	
<b>Total Above-the-line</b>	<b>7,689.5</b>		<b>\$ 967.3</b>	<b>1,440.9</b>		<b>\$ 133.1</b>	<b>160.6</b>		<b>\$ 12.5</b>	<b>9,291.0</b>	<b>\$ 1,112.9</b>	<b>15.6</b>		<b>\$ 140.5</b>	<b>5.6</b>		<b>\$ 61.8</b>	<b>\$ 1,315.2</b>
<b>Below-the-line Classes</b>																		
GRLF	18.8	\$ 0.05696	\$ 1.1						18.8	\$ 1.1								\$ 1.1
Mersey Additional Energy	178.9	\$ 0.05724	\$ 10.2						178.9	\$ 10.2								\$ 10.2
Mersey Contract	189.0	\$ 0.05176	\$ 9.8						189.0	\$ 9.8								\$ 9.8
GRLF, AE, and Mersey Contract	708.8	\$ 0.06060	\$ 43.0						708.8	\$ 43.0								\$ 43.0
LED Capital Costs	3.5	\$ 1.22582	\$ 4.3						3.5	\$ 4.3								\$ 4.3
<b>Total</b>	<b>708.8</b>		<b>\$ 47.3</b>						<b>708.8</b>	<b>47.3</b>								<b>\$ 47.3</b>
<b>Total In-Province</b>	<b>8,398.3</b>		<b>\$ 1,014.6</b>	<b>1,440.9</b>		<b>\$ 133.1</b>	<b>160.6</b>		<b>\$ 12.5</b>	<b>9,999.8</b>	<b>\$ 1,160.2</b>	<b>15.6</b>		<b>\$ 140.5</b>	<b>5.6</b>		<b>\$ 61.8</b>	<b>\$ 1,362.5</b>
Exports	29.5	\$ 0.06583	\$ 1.9						29.5	\$ 1.9								\$ 1.9
<b>Total Electric Revenue</b>	<b>8,427.8</b>		<b>\$ 1,016.5</b>	<b>1,440.9</b>		<b>\$ 133.1</b>	<b>160.6</b>		<b>\$ 12.5</b>	<b>10,029.3</b>	<b>\$ 1,162.1</b>	<b>15.6</b>		<b>\$ 140.5</b>	<b>5.6</b>		<b>\$ 61.8</b>	<b>\$ 1,364.4</b>
Misc. Revenues <sup>2</sup>			\$ 23.5						\$ 23.5									\$ 23.5
<b>Total Revenues</b>			<b>\$ 1,040.0</b>						<b>\$ 1,185.6</b>									<b>\$ 1,387.9</b>

(1) Illustrates energy for unmetered customers, as well as LED and Non-LED Streetlights

(2) Per kWh charge is not applicable as the class is made up of a number of rates

Note: Any differences between calculated and reported revenues are due to rounding of tariffs.

## Appendix 6

### Proof of Revenue

VARIANCE	First KWh Block			Second KWh Block			Third KWh Block			Total KWhs		Demand			Base Charge			Revenue Forecasts
	Energy in GWh	Per KWh Charge	Revenue	Energy in GWh	Per KWh Charge	Revenue	Energy in GWh	Per KWh Charge	Revenue	GWHS	Revenue	GWS or GVAS	Charge per KW or KVA	Revenue	Billmonths (in millions)	Base Charge	Revenue	
<b>Above-the-line Classes</b>																		
<b>Residential Sector</b>																		
Non-ETS	-	\$ 0.00844	\$ 34.0	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ 34.0	-	\$ -	\$ -	-	\$ -	\$ -	\$ 34.039
ETS	-	\$ 0.01146	\$ 0.2	-	\$ 0.00844	\$ 0.4	-	\$ 0.0045105	\$ 0.7	-	\$ 1.3	-	\$ -	\$ -	-	\$ -	\$ -	\$ 1.314
<b>Total</b>	-	\$ -	\$ 34.2	-	\$ -	\$ 0.42	-	\$ 0	\$ 0.7	-	\$ 35.4	-	\$ -	\$ -	-	\$ 0	\$ -	\$ 35.353
<b>Commercial Sector</b>																		
Small General	-	\$ 0.00912	\$ 0.4	-	\$ 0.00802	\$ 1.5	-	\$ 0	\$ -	-	\$ 1.9	-	\$ -	\$ -	-	\$ -	\$ -	\$ 1.882
General Demand	-	\$ 0.00596	\$ 7.8	-	\$ 0.00422	\$ 4.7	-	\$ 0	\$ -	-	\$ 12.6	-	\$ 0.56	\$ 3.9	-	\$ -	\$ -	\$ 16.490
Large General	-	\$ -	\$ -	0	\$ -	\$ 0	0	\$ -	\$ 0	-	\$ -	-	\$ -	\$ -	0	\$ 0	\$ 0	\$ -
Without Trans. Own.	-	\$ 0.00423	\$ 1.1	\$ -	\$ -	\$ -	-	\$ 0	\$ -	-	\$ 1.1	-	\$ 0.70	\$ 0.4	-	\$ -	\$ -	\$ 1.421
With Trans. Own.	-	\$ 0.00423	\$ 0.6	0	\$ -	\$ 0	0	\$ 0	\$ 0	-	\$ 0.6	-	\$ 0.70	\$ 0.2	0	\$ 0	\$ 0	\$ 0.817
<b>Sub-total</b>	-	\$ -	\$ 1.6	0	\$ -	\$ 0	0	\$ 0	\$ 0	-	\$ 1.6	-	\$ -	\$ 0.6	0	\$ 0	\$ 0	\$ 2.238
<b>Total</b>	-	\$ -	\$ 9.8	-	\$ -	\$ 6.2	0	\$ 0	\$ 0	-	\$ 16.1	-	\$ -	\$ 4.5	-	\$ 0	\$ -	\$ 20.609
<b>Industrial Sector</b>																		
Small Industrial	-	\$ 0.00540	\$ 1.0	-	\$ 0.00412	\$ 0.3	-	\$ 0	\$ -	-	\$ 1.3	-	\$ 0.41	\$ 0.4	(260.3)	\$ -	\$ -	\$ 1.716
Medium Industrial	-	\$ 0.00384	\$ 2.0	-	\$ -	\$ -	-	\$ 0	\$ -	-	\$ 2.0	-	\$ 0.66	\$ 1.0	-	\$ -	\$ -	\$ 2.933
Large Industrial Firm																		
Without Trans. Own.	-	\$ 0.00357	\$ 0.2	-	\$ -	\$ -	-	\$ 0	\$ -	-	\$ 0.2	-	\$ 0.59	\$ 0.1	-	\$ -	\$ -	\$ 0.274
With Trans. Own.	-	\$ 0.00357	\$ 0.6	0	\$ -	\$ 0	0	\$ 0	\$ 0	-	\$ 0.6	-	\$ 0.59	\$ 0.2	0	\$ 0	\$ 0	\$ 0.786
<b>Sub-total</b>	-	\$ -	\$ 0.8	-	\$ -	\$ -	-	\$ 0	\$ -	-	\$ 0.8	-	\$ -	\$ 0.2	-	\$ -	\$ -	\$ 1.061
Large Industrial Interr.																		
Without Trans. Own.	-	\$ 0.00357	\$ 0.7	-	\$ -	\$ -	0	\$ 0	\$ 0	-	\$ 0.7	-	\$ 0.59	\$ 0.3	-	\$ 0	\$ -	\$ 1.004
With Trans. Own.	-	\$ 0.00357	\$ 1.8	-	\$ -	\$ -	0	\$ 0	\$ 0	-	\$ 1.8	-	\$ 0.59	\$ 0.6	-	\$ 0	\$ -	\$ 2.404
<b>Sub-total</b>	-	\$ -	\$ 2.5	-	\$ -	\$ -	0	\$ 0	\$ 0	-	\$ 2.5	-	\$ -	\$ 0.9	-	\$ 0	\$ -	\$ 3.408
<b>Total Large Industrial</b>	-	\$ -	\$ 3.3	0	\$ -	\$ 0	0	\$ 0	\$ -1	-	\$ 3.3	-	\$ -	\$ 1.2	0	\$ 0	\$ 0	\$ 4.468
Extra Large Industrial Interruptible	-	\$ (0.00000)	\$ -	0	\$ -	\$ 0	0	\$ 0	\$ 0	-	\$ -	-	\$ -	\$ -	0	\$ 0	\$ 0	\$ -
<b>Total Industrial</b>	-	\$ -	\$ 6.2	-	\$ -	\$ 0.3	0	\$ 0	\$ 0	-	\$ 6.6	-	\$ -	\$ 2.6	-260.3	\$ 0	\$ 0	\$ 9.117
<b>Other</b>																		
Municipal																		
Without Trans. Own.	-	\$ 0.00397	\$ 0.5	0	\$ -	\$ 0	0	\$ 0	\$ 0	-	\$ 0.5	-	\$ 0.65	\$ 0.2	0	\$ 0	\$ 0	\$ 0.683
With Trans. Own.	-	\$ 0.00397	\$ 0.3	0	\$ -	\$ 0	0	\$ 0	\$ 0	-	\$ 0.3	-	\$ 0.65	\$ 0.1	0	\$ 0	\$ 0	\$ 0.418
<b>Sub-total</b>	-	\$ -	\$ 0.8	0	\$ -	\$ 0	0	\$ 0	\$ 0	-	\$ 0.8	-	\$ -	\$ 0.3	0	\$ 0	\$ 0	\$ 1.101
Unmetered <sup>2</sup>	-	\$ 0.00928	\$ 0.9	0	\$ -	\$ 0	0	\$ 0	\$ 0	-	\$ 0.9	-	\$ -	\$ -	0	\$ 0	\$ 0	\$ 0.908
<b>Total</b>	-	\$ -	\$ 1.7	0	\$ -	\$ 0	0	\$ 0	\$ 0	-	\$ 1.7	-	\$ -	\$ 0.3	0	\$ 0	\$ 0	\$ 2.009
<b>Total Above-the-line</b>	-	\$ -	\$ 51.9	-	\$ -	\$ 7.0	-	\$ 0	\$ 0.7	-	\$ 59.7	-	\$ 0	\$ 7.4	(260.3)	\$ 0	\$ -	\$ 67.088
<b>Below-the-line Classes</b>																		
GRLF and Mersey Contract	-	\$ -	\$ -							-	\$ -	-	\$ -	\$ -	0	\$ 0	\$ 0	\$ -
LED Capital Costs	3.5	\$ 1.22582	\$ 0.1							3.5	\$ 0.1	-	\$ -	\$ -	0	\$ 0	\$ 0	\$ 0.081
<b>Total</b>	-	\$ -	\$ 0.1							-	\$ 0.1	-	\$ -	\$ -	0	\$ 0	\$ 0	\$ 0.081
<b>Total In-Province</b>	-	\$ -	\$ 52.0	-	\$ -	\$ 7.0	-	\$ -	\$ 0.7	-	\$ 59.7	-	\$ -	\$ 7.4	(260.3)	\$ -	\$ -	\$ 67.169
Exports	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
<b>Total Electric Revenue</b>	-	\$ -	\$ 52.0	-	\$ -	\$ 7.0	-	\$ -	\$ 0.7	-	\$ 59.7	-	\$ -	\$ 7.4	(260.3)	\$ -	\$ -	\$ 67.169
Misc. Revenues <sup>2</sup>		\$ 0.3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.3
<b>Total Revenues</b>		\$ 52.3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67.5

(1) Illustrates energy for unmetered customers, as well as LED and Non-LED Streetlights  
 (2) Per kWh charge is not applicable as the class is made up of a number of rates



**NON-CONFIDENTIAL**

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1 **Request IR-48:**

2  
3 **Reference DE-03-04, p. 29.**

4 **a) With regard to the proposed eight-year recovery of deferred amounts, please**  
5 **provide the Company's forecast of the deferred amounts recovered in each year of**  
6 **the eight-year recovery period starting in 2015. Please provide all workpapers,**  
7 **including electronic spreadsheets with cell formulas and file linkages intact, relied**  
8 **on to derive the annual recovery amounts.**

9 **b) With regard to the proposed cap of \$110 million on deferral amounts, please**  
10 **describe the Company's proposal for recovery of any deferrals in excess of the**  
11 **proposed \$110 million cap.**

12  
13 **Response IR-48:**

14  
15 (a) Please refer to Liberty IR 39 Attachment 1, filed electronically.

16  
17 (b) NS Power has not proposed a cap on the deferral. We have identified that if the deferral  
18 repayment is to match the amount in rates for Section 21 amortization recovery and be  
19 recovered over a similar eight year period, the deferral should not exceed \$110 million.  
20 If the deferral exceeds \$110 million, NS Power and stakeholders should discuss whether  
21 to extend the amortization period or increase the annual deferred amortization expense.

**NON-CONFIDENTIAL**

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1 **Request IR-49:**

2

3 **Reference DE-03-04, p. 29.**

4 **a) With regard to the statement that the “Base Cost of Fuel (BCF) will be reset in each**  
5 **year”, is the Company proposing to increase the BCF by 3% per year? If not, please**  
6 **describe the Company’s proposal for resetting the BCF in each year of the Rate**  
7 **Stabilization Period.**

8 **b) If the Company is not proposing to increase the BCF by 3% per year, please explain**  
9 **how other components of base rates will be adjusted in each year so that the**  
10 **increase in total base rates is no more than 3% per year.**

11

12 **Response IR-49:**

13

14 (a) No. The Company’s proposal for resetting the Base Cost of Fuel for 2013 and 2014 is  
15 based on the fuel forecast evidence presented in this Application. The Base Cost of Fuel  
16 for each year is reflected in the revenue requirement for each year.

17

18 (b) The “non-fuel” component of base rates (which excludes Demand Side Mangement  
19 (DSM) costs) will be set so that the increase in total rates is 3 percent in each year of the  
20 Rate Stabilization Period. Both Fuel and non-fuel rates will be set to equal a total of 3  
21 percent and the fuel rate is based on the amount requested in the filing.

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1 **Request IR-50:**

2

3 **Reference DE-03-04, p. 59.**

4 **a) Please provide an electronic spreadsheet, with all cell formulas and file linkages**  
5 **intact, that provides the derivation of the 2013 and 2014 forecast of biomass fuel**  
6 **prices and cost of biomass fuel consumed at Port Hawkesbury. Please provide all**  
7 **linked files.**

8 **b) Please provide all workpapers, including electronic spreadsheets with cell formulas**  
9 **and file linkages intact, relied on to derive the 2013 and 2014 forecast of biomass**  
10 **fuel prices and cost of biomass fuel consumed at Port Hawkesbury.**

11

12 **Response IR-50:**

13

14 Please refer to Avon IR-13.

**CONFIDENTIAL (Attachment Only)**

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1 **Request IR-51:**

2

3 **Reference DE-03-04, p. 65.**

4 **a) Please provide an electronic spreadsheet, with all cell formulas and file linkages**  
5 **intact, that provides the derivation of the cost data shown in Figure 4-5. Please**  
6 **provide all linked files.**

7 **b) Please provide all work papers, including electronic spreadsheets with cell formulas**  
8 **and file linkages intact, relied on to derive the cost data shown in Figure 4-5.**

9

10 **Response IR-51:**

11

12 (a) Please refer to Confidential Attachment 1, filed electronically.

13

14 (b) All cost data entered into the tables supplying this graph is sourced from the fuel forecast  
15 package (OE-01A Attachment 1 (2013) and Attachment 4 (2014), and OE-02B  
16 Attachment 1 (2012) of the Application). All costs are can be found on page 1, except  
17 for Biomass which can be found on page 4. Load can be found on page 2, and the export  
18 power deduction can be found on page 7.

**NON-CONFIDENTIAL**

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1 **Request IR-52:**

2

3 **Reference DE-03-04, p. 66.**

4 **(a) Please provide an electronic spreadsheet, with all cell formulas and file linkages**  
5 **intact, that provides the derivation of the cost data shown in Figure 4-6. Please**  
6 **provide all linked files.**

7 **(b) Please provide all workpapers, including electronic spreadsheets with cell formulas**  
8 **and file linkages intact, relied on to derive the cost data shown in Figure 4-6.**

9

10 **Response IR-52:**

11

12 (a) Please refer to CA IR-51 Attachment 1.

13

14 (b) All cost data entered into the tables supplying this graph is sourced from the fuel forecast  
15 (OE-01A Attachment 1 (2013) and Attachment 4 (2014), and OE-02B Attachment 1  
16 (2012) of the Application). All costs can be found on page 1, except for Biomass which  
17 can be found on page 4. Load can be found on page 2, and the export power deduction  
18 can be found on page 7.

**CONFIDENTIAL (Attachment Only)**

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1 **Request IR-53:**

2

3 **Reference DE-03-04, p. 69.**

4 **a) Please provide an electronic spreadsheet, with all cell formulas and file linkages**  
5 **intact, that provides the derivation of the cost data shown in Figure 4-7. Please**  
6 **provide all linked files.**

7 **b) Please provide all workpapers, including electronic spreadsheets with cell formulas**  
8 **and file linkages intact, relied on to derive the cost data shown in Figure 4-7.**

9

10 **Response IR-53:**

11

12 (a) Please refer to Confidential Attachment 1, filed electronically.

13

14 (b) All cost data entered into the tables supplying this graph is sourced from the fuel forecast  
15 (OE-01A Attachment 1 (2013), and OE-02B Attachment 1 (2012) of the Application).  
16 All costs can be found on page 1, except for Biomass which can be found on page 4.  
17 Load can be found on page 2.

**CONFIDENTIAL (Attachment Only)**

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1 **Request IR-54:**

2

3 **Reference DE-03-04, p. 70.**

4 **a) Please provide an electronic spreadsheet, with all cell formulas and file linkages**  
5 **intact, that provides the derivation of the cost data shown in Figure 4-8. Please**  
6 **provide all linked files.**

7 **b) Please provide all workpapers, including electronic spreadsheets with cell formulas**  
8 **and file linkages intact, relied on to derive the cost data shown in Figure 4-8.**

9

10 **Response IR-54:**

11

12 (a) Please refer to Confidential Attachment 1, filed electronically.

13

14 (b) All cost data entered into the tables supplying this graph is sourced from the fuel forecast  
15 (OE-01A Attachment 4 (2014), and OE-02B Attachment 1 (2012) of the Application). All  
16 costs are can be found on page 1, except for Biomass which can be found on page 4. Load  
17 can be found on page 2.

**NON-CONFIDENTIAL**

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1 **Request IR-55:**

2

3 **Reference DE-03-04, p. 74.**

4 **a) Under the current FAM Plan of Administration, the next FAM audit after this**  
5 **year's would take place in 2014. Is the Company proposing any change to this audit**  
6 **schedule under the Rate Stabilization Plan? If so, please describe the Company's**  
7 **proposal for the FAM audit schedule.**

8 **b) With regard to the AA and BA to be effective on January 1, 2013, please describe**  
9 **the Company's proposal for recovering or deferring the 2013 AA and BA costs**  
10 **under the Rate Stabilization Plan.**

11

12 **Response IR-55:**

13

14 (a) NS Power has not proposed changing the FAM audit schedule.

15

16 (b) The 3 percent increase on January 1, 2013, is net of the 2013 Balance Adjustment (BA),  
17 which includes the 2010 FAM deferral and 2011 imbalance. All other FAM adjustments  
18 (2012, 2013 and 2014) are deferred for recovery effective January 1, 2015.



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1 **Request IR-56:**

2

3 **Reference DE-03-04, Appendix M, p. 1.**

4 **a) Please provide an electronic spreadsheet version of the 2013 Revenue Increase**  
5 **Analysis, with all cell formulas and file linkages intact. Please provide all linked**  
6 **files.**

7 **b) Please provide all workpapers, including electronic spreadsheets with cell formulas**  
8 **and file linkages intact, relied on to derive the 2013 Revenue Increase Analysis.**

9

10 **Response IR-56:**

11

12 (a-b) Please refer to CA IR-46.

**NON-CONFIDENTIAL**

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1 **Request IR-57:**

2

3 **Reference DE-03-04, Appendix M, p. 2.**

4 **a) Please provide an electronic spreadsheet version of the 2014 Revenue Increase**  
5 **Analysis, with all cell formulas and file linkages intact. Please provide all linked**  
6 **files.**

7 **b) Please provide all workpapers, including electronic spreadsheets with cell formulas**  
8 **and file linkages intact, relied on to derive the 2014 Revenue Increase Analysis.**

9

10 **Response IR-57:**

11

12 (a-b) Please refer to CA IR-47.

**NON-CONFIDENTIAL**

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1 **Request IR-58:**

2  
3 **Reference DE-03-04, Appendix P, Attachment 2, p. 1.**

- 4 a) **Please provide an electronic spreadsheet version of the 2013 Revenue Increase**  
5 **Analysis – Rate Stabilization, with all cell formulas and file linkages intact. Please**  
6 **provide all linked files.**
- 7 b) **Please provide all workpapers, including electronic spreadsheets with cell formulas**  
8 **and file linkages intact, relied on to derive the 2013 Revenue Increase Analysis –**  
9 **Rate Stabilization.**
- 10 c) **With regard to the revenues shown in Column C for the “2012 FAM AA”, do these**  
11 **revenue amounts reflect the Company’s current forecast of revenues to be**  
12 **recovered in 2012 under the AA rate effective January 1, 2012? If not, please**  
13 **explain what these revenue amounts represent.**

14  
15 **Response IR-58:**

- 16  
17 (a) Please refer to Attachment 1, filed electronically.
- 18  
19 (b) Please refer to CA IR-46. The revenues in Column F in Attachment 1 were adjusted  
20 within this file to reflect a 3 percent increase including FAM riders.
- 21  
22 (c) The revenues in column C reflect the FAM Actual Adjustment (AA) revenues that were  
23 filed as part of the 2012 FAM Compliance Filing, Appendix B.<sup>1</sup> Please refer to CA IR-  
24 46.

---

<sup>1</sup> NSPI 2012 FAM AA and BA Compliance Filing, NSUARB-NSPI-P-887(3), December 13, 2011.

Rate Classes	2012 Revenues		2013 Revenues		
	2012 FAM AA	2012 FAM BA	2013 at Current Rates	2013 at Proposed	2013 BA
Total			Total		
<b>ATL</b>					
<b>Residential</b>	<b>\$15,729,855</b>	<b>\$13,940,592</b>	<b>\$588,717,083</b>	<b>\$656,556,743</b>	<b>\$11,528,175</b>
Small General	\$836,570	\$784,960	\$31,454,192	\$35,078,754	\$663,040
General Demand	\$9,236,101	\$9,197,989	\$275,984,112	\$307,786,600	\$7,640,244
Large General	\$1,348,850	\$1,443,410	\$37,795,519	\$42,150,811	\$1,341,147
<b>Total Commercial</b>	<b>\$11,421,520</b>	<b>\$11,426,359</b>	<b>\$345,233,823</b>	<b>\$385,016,166</b>	<b>\$9,644,431</b>
Small Industrial	\$834,757	\$876,178	\$28,459,582	\$31,739,066	\$827,567
Medium Industrial	\$1,569,891	\$1,659,488	\$47,959,530	\$53,486,053	\$1,564,646
Large Industrial - Firm	\$721,583	\$796,880	\$18,598,529	\$20,592,922	\$747,144
Large Industrial - Interruptible	\$2,153,715	\$2,378,457	\$55,222,023	\$61,734,196	\$2,314,922
Large Industrial (Total)	\$2,875,298	\$3,175,337	\$73,820,552	\$82,327,118	\$3,062,066
ELI 2PT - RTP	\$1,205,161	\$1,671,342	\$0	\$0	\$0
<b>Total Industrial</b>	<b>\$6,485,107</b>	<b>\$7,382,345</b>	<b>\$150,239,663</b>	<b>\$167,552,237</b>	<b>\$5,454,279</b>
Municipal	\$665,963	\$716,472	\$18,286,843	\$20,394,092	\$525,575
Unmetered	\$365,351	\$422,941	\$22,338,108	\$24,633,382	\$403,570
<b>Total Other</b>	<b>\$1,031,314</b>	<b>\$1,139,413</b>	<b>\$40,624,951</b>	<b>\$45,027,474</b>	<b>\$929,146</b>
<b>Total ATL Classes</b>	<b>\$34,667,797</b>	<b>\$33,888,708</b>	<b>\$1,124,815,521</b>	<b>\$1,254,152,619</b>	<b>\$27,556,031</b>
<b>BTL</b>					
GRLF	\$0	\$0	\$1,094,660	\$1,094,660	
ELI 2P-RTP (debits & credits only)					
Mersey Additional Energy	\$0	\$419,451	\$10,282,532	\$10,282,532	\$290,429
Bowater Mersey	\$0	\$0	\$9,934,827	\$9,934,827	
LRT			\$21,183,202	\$21,183,202	\$1,330,573
<b>Total BTL Classes</b>	<b>\$0</b>	<b>\$419,451</b>	<b>\$42,495,221</b>	<b>\$42,495,221</b>	<b>\$1,621,002</b>
<b>LED SL Capital Related Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,565,170</b>	<b>\$1,962,839</b>	<b>\$0</b>
<b>LED SL LTC</b>					
<b>Total LED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,565,170</b>	<b>\$1,962,839</b>	<b>\$0</b>
<b>In Province Total</b>	<b>\$34,667,797</b>	<b>\$34,308,159</b>	<b>\$1,168,875,912</b>	<b>\$1,298,610,679</b>	<b>\$29,177,033</b>
Export	\$0	\$0	\$1,806,823	\$1,806,823	\$0
<b>Total Electric Sales</b>	<b>\$34,667,797</b>	<b>\$34,308,159</b>	<b>\$1,170,682,735</b>	<b>\$1,300,417,502</b>	<b>\$29,177,033</b>
<b>Losses</b>					
Misc. Revenue\Export Losses	\$0	\$0	\$21,959,249	\$22,582,498	\$0
Losses					
Total	\$0	\$0	\$21,959,249	\$22,582,498	\$0
<b>Total Revenue\System Requirement</b>	<b>\$34,667,797</b>	<b>\$34,308,159</b>	<b>\$1,192,641,983</b>	<b>\$1,323,000,000</b>	<b>\$29,177,033</b>

2013 REVENUE INCREASE ANALYSIS - RATE STABILIZATION

Rate Classes Columns	2013 Revenue at current rates before cost adjustment clauses					Proposed Revenues 2013 Before Riders and with Rate Stabilization			AA Component				BA Component				2013 Revenue reflective of all FAM components		
	2013 Sales (GWh's)		2012 FAM AA	2012 FAM BA	Revenue at current rates including 2012 AA/BA	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
	A	B	C	D	E	Amount	Increase	Increase (%) over Total Cost of Power	2012 Amount	2013 Amount	Variance	Increase (%) over Total Cost of Power	2012 Amount	2013 Amount	Variance	Increase (%) over Total Cost of Power	Amount	Variance	Increase (%) over Total Cost of Power
<b>ATL</b>																			
<b>Residential</b>	4,273.2	\$588,717,083	\$15,729,855	\$13,940,592	\$618,387,531	\$625,410,981	\$36,693,898	5.9%	\$15,729,855	\$0	(\$15,729,855)	-2.5%	\$13,940,592	\$11,528,175	(\$2,412,417)	-0.4%	\$636,939,157	\$18,551,626	3.0%
Small General	231.3	\$31,454,192	\$836,570	\$784,960	\$33,075,722	\$33,404,954	\$1,950,762	5.9%	\$836,570	\$0	(\$836,570)	-2.5%	\$784,960	\$663,040	(\$121,920)	-0.4%	\$34,067,994	\$992,272	3.0%
General Demand	2,435.3	\$275,984,112	\$9,236,101	\$9,197,989	\$294,418,202	\$295,610,504	\$19,626,392	6.7%	\$9,236,101	\$0	(\$9,236,101)	-3.1%	\$9,197,989	\$7,640,244	(\$1,557,745)	-0.5%	\$303,250,748	\$8,832,546	3.0%
Large General	396.3	\$37,795,519	\$1,348,850	\$1,443,410	\$40,587,779	\$40,464,264	\$2,668,746	6.6%	\$1,348,850	\$0	(\$1,348,850)	-3.3%	\$1,443,410	\$1,341,147	(\$102,262)	-0.3%	\$41,805,412	\$1,217,633	3.0%
<b>Total Commercial</b>	<b>3,062.9</b>	<b>\$345,233,823</b>	<b>\$11,421,520</b>	<b>\$11,426,359</b>	<b>\$368,081,702</b>	<b>\$369,479,722</b>	<b>\$24,245,899</b>	<b>6.6%</b>	<b>\$11,421,520</b>	<b>\$0</b>	<b>(\$11,421,520)</b>	<b>-3.1%</b>	<b>\$11,426,359</b>	<b>\$9,644,431</b>	<b>(\$1,781,928)</b>	<b>-0.5%</b>	<b>\$379,124,153</b>	<b>\$11,042,451</b>	<b>3.0%</b>
Small Industrial	258.2	\$28,459,582	\$834,757	\$876,178	\$30,170,517	\$30,248,065	\$1,788,484	5.9%	\$834,757	\$0	(\$834,757)	-2.8%	\$876,178	\$827,567	(\$48,612)	-0.2%	\$31,075,632	\$905,115	3.0%
Medium Industrial	498.8	\$47,959,530	\$1,569,891	\$1,659,488	\$51,188,909	\$51,159,930	\$3,200,400	6.3%	\$1,569,891	\$0	(\$1,569,891)	-3.1%	\$1,659,488	\$1,564,646	(\$94,842)	-0.2%	\$52,724,577	\$1,535,667	3.0%
Large Industrial - Firm	224.8	\$18,598,529	\$721,583	\$796,880	\$20,116,992	\$19,860,991	\$1,376,131	6.8%	\$721,583	\$0	(\$721,583)	-3.6%	\$796,880	\$747,144	(\$49,736)	-0.2%	\$20,608,135	\$491,143	2.4%
Large Industrial - Interruptible	696.6	\$55,222,023	\$2,153,715	\$2,378,457	\$59,754,194	\$59,344,265	\$4,009,876	6.7%	\$2,153,715	\$0	(\$2,153,715)	-3.6%	\$2,378,457	\$2,314,922	(\$63,535)	-0.1%	\$61,659,187	\$1,904,992	3.2%
Total Large Industrial	921.4	\$73,820,552	\$2,875,298	\$3,175,337	\$79,871,186	\$79,205,256	\$5,384,705	6.7%	\$2,875,298	\$0	(\$2,875,298)	-3.6%	\$3,175,337	\$3,062,066	(\$113,271)	-0.1%	\$82,267,322	\$2,396,136	3.0%
ELI 2PT - RTP*	0.0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	N/A
<b>Total Industrial</b>	<b>1,678.4</b>	<b>\$150,239,663</b>	<b>\$5,279,946</b>	<b>\$5,711,003</b>	<b>\$161,230,612</b>	<b>\$160,613,252</b>	<b>\$10,373,588</b>	<b>6.4%</b>	<b>\$5,279,946</b>	<b>\$0</b>	<b>(\$5,279,946)</b>	<b>-3.3%</b>	<b>\$5,711,003</b>	<b>\$5,454,279</b>	<b>(\$256,724)</b>	<b>-0.2%</b>	<b>\$166,067,531</b>	<b>\$4,836,918</b>	<b>3.0%</b>
Municipal	192.6	\$18,286,843	\$665,963	\$716,472	\$19,669,277	\$19,740,844	\$1,454,001	7.4%	\$665,963	\$0	(\$665,963)	-3.4%	\$716,472	\$525,575	(\$190,896)	-1.0%	\$20,266,420	\$597,143	3.0%
Unmetered	104.4	\$22,338,108	\$365,351	\$422,941	\$23,126,401	\$23,416,622	\$1,078,514	4.7%	\$365,351	\$0	(\$365,351)	-1.6%	\$422,941	\$403,570	(\$19,371)	-0.1%	\$23,820,193	\$693,792	3.0%
<b>Total Other</b>	<b>297.0</b>	<b>\$40,624,951</b>	<b>\$1,031,314</b>	<b>\$1,139,413</b>	<b>\$42,795,678</b>	<b>\$43,157,467</b>	<b>\$2,532,516</b>	<b>5.9%</b>	<b>\$1,031,314</b>	<b>\$0</b>	<b>(\$1,031,314)</b>	<b>-2.4%</b>	<b>\$1,139,413</b>	<b>\$929,146</b>	<b>(\$210,267)</b>	<b>-0.5%</b>	<b>\$44,086,613</b>	<b>\$1,290,935</b>	<b>3.0%</b>
<b>Total ATL Classes</b>	<b>9,311.5</b>	<b>\$1,124,815,521</b>	<b>\$33,462,635</b>	<b>\$32,217,367</b>	<b>\$1,190,495,523</b>	<b>\$1,198,661,422</b>	<b>\$73,845,902</b>	<b>6.2%</b>	<b>\$33,462,635</b>	<b>\$0</b>	<b>(\$33,462,635)</b>	<b>-2.8%</b>	<b>\$32,217,367</b>	<b>\$27,556,031</b>	<b>(\$4,661,336)</b>	<b>-0.4%</b>	<b>\$1,226,217,453</b>	<b>\$35,721,930</b>	<b>3.0%</b>
<b>BTL (Electric)</b>																			
GRLF	18.8	\$1,094,660	\$0	\$0	\$1,094,660	\$1,094,660	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,094,660	\$0	0.0%
Mersey Additional Energy	178.9	\$10,282,532	\$0	\$419,451	\$10,701,983	\$10,282,532	\$0	0.0%	\$0	\$0	\$0	0.0%	\$419,451	\$290,429	(\$129,022)	-1.2%	\$10,572,961	(\$129,022)	-1.2%
LRT	322.1	\$21,183,202	\$879,406	\$1,219,578	\$23,282,186	\$21,183,202	\$0	0.0%	\$879,406	\$0	(\$879,406)	-3.8%	\$1,219,578	\$1,330,573	\$110,995	0.5%	\$22,513,775	(\$768,411)	-3.3%
Bowater Mersey	189.0	\$9,934,827	\$0	\$0	\$9,934,827	\$9,934,827	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$9,934,827	\$0	0.0%
<b>Total BTL (Electric) Classes</b>	<b>708.8</b>	<b>\$42,495,221</b>	<b>\$879,406</b>	<b>\$1,639,029</b>	<b>\$45,013,656</b>	<b>\$42,495,221</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$879,406</b>	<b>\$0</b>	<b>(\$879,406)</b>	<b>-2.0%</b>	<b>\$1,639,029</b>	<b>\$1,621,002</b>	<b>(\$18,027)</b>	<b>0.0%</b>	<b>\$44,116,223</b>	<b>(\$897,433)</b>	<b>-2.0%</b>
LED SL Capital Costs**		\$1,565,170	\$0	\$0	\$1,565,170	\$1,612,125	\$46,955	3.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,612,125	\$46,955	3.0%
<b>In Province Total</b>	<b>10,020.3</b>	<b>\$1,168,875,912</b>	<b>\$34,342,042</b>	<b>\$33,856,395</b>	<b>\$1,237,074,349</b>	<b>\$1,242,768,768</b>	<b>\$73,892,857</b>	<b>6.0%</b>	<b>\$34,342,042</b>	<b>\$0</b>	<b>(\$34,342,042)</b>	<b>-2.8%</b>	<b>\$33,856,395</b>	<b>\$29,177,033</b>	<b>(\$4,679,363)</b>	<b>-0.4%</b>	<b>\$1,271,945,801</b>	<b>\$34,871,452</b>	<b>2.8%</b>
Export	28.9	\$1,806,823	\$0	\$0	\$1,806,823	\$1,806,823	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,806,823	\$0	0.0%
<b>Total Electric Sales</b>	<b>10,049.2</b>	<b>\$1,170,682,735</b>	<b>\$34,342,042</b>	<b>\$33,856,395</b>	<b>\$1,238,881,172</b>	<b>\$1,244,575,591</b>	<b>\$73,892,857</b>	<b>6.0%</b>	<b>\$34,342,042</b>	<b>\$0</b>	<b>(\$34,342,042)</b>	<b>-2.8%</b>	<b>\$33,856,395</b>	<b>\$29,177,033</b>	<b>(\$4,679,363)</b>	<b>-0.4%</b>	<b>\$1,273,752,624</b>	<b>\$34,871,452</b>	<b>2.8%</b>
Misc Revenue	701.7	\$21,959,249	\$0	\$0	\$21,959,249	\$22,315,097	\$355,849	1.6%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$22,315,097	\$355,849	1.6%
<b>Grand Total</b>	<b>10,750.9</b>	<b>\$1,192,641,983</b>	<b>\$34,342,042</b>	<b>\$33,856,395</b>	<b>\$1,260,840,421</b>	<b>\$1,266,890,689</b>	<b>\$74,248,705</b>	<b>5.9%</b>	<b>\$34,342,042</b>	<b>\$0</b>	<b>(\$34,342,042)</b>	<b>-2.7%</b>	<b>\$33,856,395</b>	<b>\$29,177,033</b>	<b>(\$4,679,363)</b>	<b>-0.4%</b>	<b>\$1,296,067,721</b>	<b>\$35,227,301</b>	<b>2.8%</b>

46 \* The 2012 FAM AA/BA Figures have been adjusted to reflect the 2013 LRT Load

47 \*\*LED Capital Costs will be updated at the time of the capital work order

**NON-CONFIDENTIAL**

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1 **Request IR-59:**

2

3 **Reference DE-03-04, Appendix P, Attachment 2, p. 2.**

4 **a) Please provide an electronic spreadsheet version of the 2014 Revenue Increase**  
5 **Analysis – Rate Stabilization, with all cell formulas and file linkages intact. Please**  
6 **provide all linked files.**

7 **b) Please provide all workpapers, including electronic spreadsheets with cell formulas**  
8 **and file linkages intact, relied on to derive the 2014 Revenue Increase Analysis –**  
9 **Rate Stabilization.**

10

11 **Response IR-59:**

12

13 (a) Please refer to Attachment 1, filed electronically.

14

15 (b) Please refer to CA IR-47 and Attachment 2, filed electronically.

Rate Classes	2013 Revenues			2014 Revenues		
	2013 at Current Rates	2013 at Proposed Rates				
	Total	Total	2013 BA	2014 at Current Rates	2014 at Current Rates - Rate Stabilization	2014 at Proposed Rates
<b>ATL</b>						
<b>Residential</b>	<b>\$588,717,083</b>	<b>\$656,556,743</b>	<b>\$11,528,175</b>	<b>\$654,440,059</b>	<b>\$623,421,599</b>	<b>\$689,767,669</b>
Small General	\$31,454,192	\$35,078,754	\$663,040	\$34,808,029	\$33,148,114	\$36,687,017
General Demand	\$275,984,112	\$307,786,600	\$7,640,244	\$305,474,364	\$293,286,628	\$321,964,307
Large General	\$37,795,519	\$42,150,811	\$1,341,147	\$41,426,211	\$39,770,145	\$43,662,457
<b>Total Commercial</b>	<b>\$345,233,823</b>	<b>\$385,016,166</b>	<b>\$9,644,431</b>	<b>\$381,708,605</b>	<b>\$366,204,888</b>	<b>\$402,313,781</b>
Small Industrial	\$28,459,582	\$31,739,066	\$827,567	\$31,779,026	\$30,276,493	\$33,494,503
Medium Industrial	\$47,959,530	\$53,486,053	\$1,564,646	\$54,358,393	\$51,945,620	\$57,292,737
Large Industrial - Firm	\$18,598,529	\$20,592,922	\$747,144	\$20,861,588	\$20,121,152	\$21,922,990
Large Industrial - Interruptible	\$55,222,023	\$61,734,196	\$2,314,922	\$61,510,900	\$59,131,221	\$64,921,418
Large Industrial (Total)	\$73,820,552	\$82,327,118	\$3,062,066	\$82,372,488	\$79,252,373	\$86,844,408
ELI 2PT - RTP	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Industrial</b>	<b>\$150,239,663</b>	<b>\$167,552,237</b>	<b>\$5,454,279</b>	<b>\$168,509,908</b>	<b>\$161,474,486</b>	<b>\$177,631,648</b>
Municipal	\$18,286,843	\$20,394,092	\$525,575	\$20,382,352	\$19,730,300	\$21,482,620
Unmetered	\$22,338,108	\$24,633,382	\$403,570	\$23,080,853	\$21,940,358	\$23,989,269
<b>Total Other</b>	<b>\$40,624,951</b>	<b>\$45,027,474</b>	<b>\$929,146</b>	<b>\$43,463,205</b>	<b>\$41,670,658</b>	<b>\$45,471,889</b>
<b>Total ATL Classes</b>	<b>\$1,124,815,521</b>	<b>\$1,254,152,619</b>	<b>\$27,556,031</b>	<b>\$1,248,121,777</b>	<b>\$1,192,771,631</b>	<b>\$1,315,184,988</b>
<b>BTL</b>						
GRLF	\$1,094,660	\$1,094,660		\$1,071,642	\$1,071,642	\$1,071,642
ELI 2P-RTP (debits & credits only)						
Mersey Additional Energy	\$10,282,532	\$10,282,532	\$290,429	\$10,241,381	\$10,241,381	\$10,241,381
Bowater Mersey	\$9,934,827	\$9,934,827		\$9,782,311	\$9,782,311	\$9,782,311
LRT	\$21,183,202	\$21,183,202	\$1,330,573	\$21,856,349	\$21,856,349	\$21,856,349
<b>Total BTL Classes</b>	<b>\$42,495,221</b>	<b>\$42,495,221</b>	<b>\$1,621,002</b>	<b>\$42,951,683</b>	<b>\$42,951,683</b>	<b>\$42,951,683</b>
<b>LED SL Capital Related Costs</b>	<b>\$1,565,170</b>	<b>\$1,962,839</b>	<b>\$0</b>	<b>\$4,259,866</b>	<b>\$3,498,726</b>	<b>\$4,340,815</b>
<b>LED SL LTC</b>						
<b>Total LED</b>	<b>\$1,565,170</b>	<b>\$1,962,839</b>	<b>\$0</b>	<b>\$4,259,866</b>	<b>\$3,498,726</b>	<b>\$4,340,815</b>
<b>In Province Total</b>	<b>\$1,168,875,912</b>	<b>\$1,298,610,679</b>	<b>\$29,177,033</b>	<b>\$1,295,333,326</b>	<b>\$1,239,222,040</b>	<b>\$1,362,477,486</b>
Export	\$1,806,823	\$1,806,823	\$0	\$1,943,419	\$1,943,419	\$1,943,419
<b>Total Electric Sales</b>	<b>\$1,170,682,735</b>	<b>\$1,300,417,502</b>	<b>\$29,177,033</b>	<b>\$1,297,276,745</b>	<b>\$1,241,165,459</b>	<b>\$1,364,420,905</b>
<b>Losses</b>						
Misc. Revenue\Export Losses	\$21,959,249	\$22,582,498	\$0	\$23,145,757	\$22,871,177	\$23,479,095
Losses						
Total	\$21,959,249	\$22,582,498	\$0	\$23,145,757	\$22,871,177	\$23,479,095
<b>Total Revenue\System Requirement</b>	<b>\$1,192,641,983</b>	<b>\$1,323,000,000</b>	<b>\$29,177,033</b>	<b>\$1,320,422,502</b>	<b>\$1,264,036,636</b>	<b>\$1,387,900,000</b>
<b>FAM classes</b>						

2014 REVENUE INCREASE ANALYSIS - RATE STABILIZATION

Rate Classes Columns	2014 Revenue at current rates before cost adjustment clauses					Proposed Revenues 2014 Before Riders and with Rate Stabilization			AA Component				BA Component				2014 Revenue reflective of all FAM components		
	2014 Sales (GWh's)		2013 FAM AA	2013 FAM BA	Revenue at current rates including 2013 BA	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
	A	B	C	D	E	Amount	Increase	Increase (%) over Total Cost of Power	2013 Amount	2014 Amount	Variance	Increase (%) over Total Cost of Power	2013 Amount	2014 Amount	Variance	Increase (%) over Total Cost of Power	Amount	Variance	Increase (%) over Total Cost of Power
<b>ATL</b>																			
<b>Residential</b>	4,257.2	\$623,421,599	\$0	\$11,528,175	\$634,949,774	\$653,998,267	\$30,576,668	4.8%	\$0	\$0	\$0	0.0%	\$11,528,175	\$0	(\$11,528,175)	-1.8%	\$653,998,267	\$19,048,493	3.0%
Small General	229.4	\$33,148,114	\$0	\$663,040	\$33,811,154	\$34,825,489	\$1,677,374	5.0%	\$0	\$0	\$0	0.0%	\$663,040	\$0	(\$663,040)	-2.0%	\$34,825,489	\$1,014,335	3.0%
General Demand	2,433.0	\$293,286,628	\$0	\$7,640,244	\$300,926,872	\$309,954,678	\$16,668,050	5.5%	\$0	\$0	\$0	0.0%	\$7,640,244	\$0	(\$7,640,244)	-2.5%	\$309,954,678	\$9,027,806	3.0%
Large General	387.0	\$39,770,145	\$0	\$1,341,147	\$41,111,293	\$42,344,632	\$2,574,486	6.3%	\$0	\$0	\$0	0.0%	\$1,341,147	\$0	(\$1,341,147)	-3.3%	\$42,344,632	\$1,233,339	3.0%
<b>Total Commercial</b>	<b>3,049.4</b>	<b>\$366,204,888</b>	<b>\$0</b>	<b>\$9,644,431</b>	<b>\$375,849,319</b>	<b>\$387,124,799</b>	<b>\$20,919,911</b>	<b>5.6%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$9,644,431</b>	<b>\$0</b>	<b>(\$9,644,431)</b>	<b>-2.6%</b>	<b>\$387,124,799</b>	<b>\$11,275,480</b>	<b>3.0%</b>
Small Industrial	260.3	\$30,276,493	\$0	\$827,567	\$31,104,059	\$32,037,181	\$1,760,688	5.7%	\$0	\$0	\$0	0.0%	\$827,567	\$0	(\$827,567)	-2.7%	\$32,037,181	\$933,122	3.0%
Medium Industrial	512.8	\$51,945,620	\$0	\$1,564,646	\$53,510,267	\$55,115,575	\$3,169,954	5.9%	\$0	\$0	\$0	0.0%	\$1,564,646	\$0	(\$1,564,646)	-2.9%	\$55,115,575	\$1,605,308	3.0%
Large Industrial - Firm	228.7	\$20,121,152	\$0	\$747,144	\$20,868,296	\$21,434,038	\$1,312,886	6.3%	\$0	\$0	\$0	0.0%	\$747,144	\$0	(\$747,144)	-3.6%	\$21,434,038	\$565,742	2.7%
Large Industrial - Interruptible	693.1	\$59,131,221	\$0	\$2,314,922	\$61,446,143	\$63,349,834	\$4,218,612	6.9%	\$0	\$0	\$0	0.0%	\$2,314,922	\$0	(\$2,314,922)	-3.8%	\$63,349,834	\$1,903,691	3.1%
Total Large Industrial	921.8	\$79,252,373	\$0	\$3,062,066	\$82,314,438	\$84,783,872	\$5,531,499	6.7%	\$0	\$0	\$0	0.0%	\$3,062,066	\$0	(\$3,062,066)	-3.7%	\$84,783,872	\$2,469,433	3.0%
ELI 2PT - RTP*	0.0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	N/A
<b>Total Industrial</b>	<b>1,694.8</b>	<b>\$161,474,486</b>	<b>\$0</b>	<b>\$5,454,279</b>	<b>\$166,928,765</b>	<b>\$171,936,627</b>	<b>\$10,462,142</b>	<b>6.3%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$5,454,279</b>	<b>\$0</b>	<b>(\$5,454,279)</b>	<b>-3.3%</b>	<b>\$171,936,627</b>	<b>\$5,007,863</b>	<b>3.0%</b>
Municipal	191.7	\$19,730,300	\$0	\$525,575	\$20,255,876	\$20,863,552	\$1,133,252	5.6%	\$0	\$0	\$0	0.0%	\$525,575	\$0	(\$525,575)	-2.6%	\$20,863,552	\$607,676	3.0%
Unmetered	97.8	\$21,940,358	\$0	\$403,570	\$22,343,928	\$23,014,246	\$1,073,888	4.8%	\$0	\$0	\$0	0.0%	\$403,570	\$0	(\$403,570)	-1.8%	\$23,014,246	\$670,318	3.0%
<b>Total Other</b>	<b>289.5</b>	<b>\$41,670,658</b>	<b>\$0</b>	<b>\$929,146</b>	<b>\$42,599,804</b>	<b>\$43,877,798</b>	<b>\$2,207,140</b>	<b>5.2%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$929,146</b>	<b>\$0</b>	<b>(\$929,146)</b>	<b>-2.2%</b>	<b>\$43,877,798</b>	<b>\$1,277,994</b>	<b>3.0%</b>
<b>Total ATL Classes</b>	<b>9,291.0</b>	<b>\$1,192,771,631</b>	<b>\$0</b>	<b>\$27,556,031</b>	<b>\$1,220,327,662</b>	<b>\$1,256,937,492</b>	<b>\$64,165,861</b>	<b>5.3%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$27,556,031</b>	<b>\$0</b>	<b>(\$27,556,031)</b>	<b>-2.3%</b>	<b>\$1,256,937,492</b>	<b>\$36,609,830</b>	<b>3.0%</b>
<b>BTL (Electric)</b>																			
GRLF	18.8	\$1,071,642	\$0	\$0	\$1,071,642	\$1,071,642	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,071,642	\$0	0.0%
Mersey Additional Energy	178.9	\$10,241,381	\$0	\$290,429	\$10,531,810	\$10,241,381	\$0	0.0%	\$0	\$0	\$0	0.0%	\$290,429	\$0	(\$290,429)	-2.8%	\$10,241,381	(\$290,429)	-2.8%
LRT	322.1	\$21,856,349	\$0	\$1,330,573	\$23,186,922	\$21,856,349	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,330,573	\$0	(\$1,330,573)	-5.7%	\$21,856,349	(\$1,330,573)	-5.7%
Bowater Mersey	189.0	\$9,782,311	\$0	\$0	\$9,782,311	\$9,782,311	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$9,782,311	\$0	0.0%
<b>Total BTL (Electric) Classes</b>	<b>708.8</b>	<b>\$42,951,683</b>	<b>\$0</b>	<b>\$1,621,002</b>	<b>\$44,572,685</b>	<b>\$42,951,683</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$1,621,002</b>	<b>\$0</b>	<b>(\$1,621,002)</b>	<b>-3.6%</b>	<b>\$42,951,683</b>	<b>(\$1,621,002)</b>	<b>-3.6%</b>
LED SL Capital Costs**		\$3,498,726	\$0	\$0	\$3,498,726	\$3,603,688	\$104,962	3.0%	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$3,603,688	\$104,962	3.0%
<b>In Province Total</b>	<b>9,999.8</b>	<b>\$1,239,222,040</b>	<b>\$0</b>	<b>\$29,177,033</b>	<b>\$1,268,399,073</b>	<b>\$1,303,492,862</b>	<b>\$64,270,822</b>	<b>5.1%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$29,177,033</b>	<b>\$0</b>	<b>(\$29,177,033)</b>	<b>-2.3%</b>	<b>\$1,303,492,862</b>	<b>\$35,093,790</b>	<b>2.8%</b>
Export	29.5	\$1,943,419	\$0	\$0	\$1,943,419	\$1,943,419	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,943,419	\$0	0.0%
<b>Total Electric Sales</b>	<b>10,029.3</b>	<b>\$1,241,165,459</b>	<b>\$0</b>	<b>\$29,177,033</b>	<b>\$1,270,342,492</b>	<b>\$1,305,436,281</b>	<b>\$64,270,822</b>	<b>5.1%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$29,177,033</b>	<b>\$0</b>	<b>(\$29,177,033)</b>	<b>-2.3%</b>	<b>\$1,305,436,281</b>	<b>\$35,093,790</b>	<b>2.8%</b>
Misc Revenue	710.6	\$22,871,177	\$0	\$0	\$22,871,177	\$23,190,143	\$318,966	1.4%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$23,190,143	\$318,966	1.4%
<b>Grand Total</b>	<b>10,739.9</b>	<b>\$1,264,036,636</b>	<b>\$0</b>	<b>\$29,177,033</b>	<b>\$1,293,213,669</b>	<b>\$1,328,626,424</b>	<b>\$64,589,788</b>	<b>5.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$29,177,033</b>	<b>\$0</b>	<b>(\$29,177,033)</b>	<b>-2.3%</b>	<b>\$1,328,626,424</b>	<b>\$35,412,755</b>	<b>2.7%</b>

46 \* The figures for LRT have been adjusted to reflect the correct load  
 47 \*\*LED Capital Costs will be updated at the time of the capital work order



## Appendix 6

### Proof of Revenue

2014 Current Tariffs	First KWh Block			Second KWh Block			Third KWh Block			Total Energy		Demand			Base Charge			PRESENT RATES FORECAST 2014
	Energy in GWh	Per KWh Charge	Revenue	Energy in GWh	Per KWh Charge	Revenue	Energy in GWh	Per KWh Charge	Revenue	GWHS	Revenue	GWS or GVAS	Charge per KW or KVA	Revenue	Billmonths (in millions)	Base Charge	Revenue	
<b>Above-the-line Classes</b>																		
<b>Residential Sector</b>																		
Non-ETS	4,031.9	\$ 0.13511	\$ 544.7		\$ -	\$ -		\$ -	\$ -	4,031.9	\$ 544.7		\$ -	\$ -	5.1	\$ 10.83	\$ 55.4	\$ 600.1
ETS	14.4	\$ 0.17603	\$ 2.5	50.3	\$ 0.13511	\$ 6.8	160.6	\$ 0.06928	\$ 11.1	225.3	\$ 20.5		\$ -	\$ -	0.1	\$ 18.82	\$ 2.8	\$ 23.3
<b>Total</b>	<b>4,046.3</b>		<b>\$ 547.3</b>	<b>50.3</b>		<b>\$ 6.79</b>	<b>160.6</b>		<b>\$ 11.1</b>	<b>4,257.2</b>	<b>\$ 565.2</b>			<b>\$ -</b>	<b>5.3</b>		<b>\$ 58.23</b>	<b>\$ 623.4</b>
<b>Commercial Sector</b>																		
Small General	39.3	\$ 0.14307	\$ 5.6	190.0	\$ 0.12587	\$ 23.9				229.4	\$ 29.5		\$ -	\$ -	0.3	\$ 12.65	\$ 3.6	\$ 33.1
General Demand	1,316.0	\$ 0.10608	\$ 139.6	1,117.0	\$ 0.07505	\$ 83.8				2,433.0	\$ 223.4	7.0	\$ 9.935	\$ 69.9		\$ -	\$ -	\$ 293.3
Large General																		
Without Trans. Own.	249.7	\$ 0.07536	\$ 18.8							249.7	\$ 18.8	0.5	\$ 12.526	\$ 6.5				\$ 25.3
With Trans. Own.	137.2	\$ 0.07536	\$ 10.3							137.2	\$ 10.3	0.3	\$ 12.206	\$ 4.1				\$ 14.4
Sub-total	387.0		\$ 29.2							387.0	\$ 29.2	0.9		\$ 10.6				\$ 39.8
<b>Total</b>	<b>1,742.3</b>		<b>\$ 174.4</b>	<b>1,307.1</b>		<b>\$ 107.8</b>				<b>3,049.4</b>	<b>\$ 282.1</b>	<b>7.9</b>		<b>\$ 80.5</b>	<b>0.3</b>		<b>\$ 3.6</b>	<b>\$ 366.2</b>
<b>Industrial Sector</b>																		
Small Industrial	176.8	\$ 0.09529	\$ 16.8	83.5	\$ 0.07278	\$ 6.1				260.3	\$ 22.9	1.0	\$ 7.285	\$ 7.4	260.3			\$ 30.3
Medium Industrial	512.8	\$ 0.06817	\$ 35.0							512.8	\$ 35.0	1.4	\$ 11.769	\$ 17.0				\$ 51.9
Large Industrial Firm																		
Without Trans. Own.	54.1	\$ 0.06799	\$ 3.7							54.1	\$ 3.7	0.1	\$ 11.177	\$ 1.6				\$ 5.2
With Trans. Own.	174.6	\$ 0.06799	\$ 11.9							174.6	\$ 11.9	0.3	\$ 10.857	\$ 3.0				\$ 14.9
Sub-total	228.7		\$ 15.5							228.7	\$ 15.5	0.4		\$ 4.6				\$ 20.1
Large Industrial Interr.																		
Without Trans. Own.	197.8	\$ 0.06799	\$ 13.4							197.8	\$ 13.4	0.5	\$ 7.747	\$ 3.9				\$ 17.4
With Trans. Own.	495.3	\$ 0.06799	\$ 33.7							495.3	\$ 33.7	1.1	\$ 7.427	\$ 8.1				\$ 41.7
Sub-total	693.1		\$ 47.1							693.1	\$ 47.1	1.6		\$ 12.0				\$ 59.1
Total Large Industrial	921.8		\$ 62.7							921.8	\$ 62.7	2.0		\$ 16.6				\$ 79.2
ELI 2P-RTP	-	\$ 0.06737	\$ -							-	\$ -	2.7	\$ -	\$ -		\$ 20,700.00	\$ -	\$ -
<b>Total Industrial</b>	<b>1,611.4</b>		<b>\$ 114.5</b>	<b>83.49</b>		<b>\$ 6.1</b>				<b>1,694.8</b>	<b>\$ 120.5</b>	<b>7.2</b>		<b>\$ 40.9</b>	<b>260.3</b>		<b>0.0</b>	<b>\$ 161.5</b>
<b>Other</b>																		
Municipal																		
Without Trans. Own.	117.7	\$ 0.07133	\$ 8.4							117.7	\$ 8.4	0.3	\$ 11.775	\$ 3.9				\$ 12.3
With Trans. Own.	74.1	\$ 0.07133	\$ 5.3							74.1	\$ 5.3	0.2	\$ 11.455	\$ 2.2				\$ 7.4
Sub-total	191.7		\$ 13.7							191.7	\$ 13.7	0.5		\$ 6.1				\$ 19.7
Unmetered <sup>12</sup>	97.8	\$ 0.22431	\$ 21.9							97.8	\$ 21.9							\$ 21.9
<b>Total</b>	<b>289.5</b>		<b>\$ 35.6</b>							<b>289.5</b>	<b>\$ 35.6</b>	<b>0.5</b>		<b>\$ 6.1</b>				<b>\$ 41.7</b>
<b>Total Above-the-line</b>	<b>7,689.5</b>		<b>\$ 871.8</b>	<b>1,440.9</b>		<b>\$ 120.6</b>	<b>160.6</b>		<b>\$ 11.1</b>	<b>9,291.0</b>	<b>\$ 1,003.5</b>	<b>15.6</b>		<b>\$ 127.4</b>	<b>265.8</b>		<b>\$ 61.8</b>	<b>\$ 1,192.8</b>
<b>Below-the-line Classes</b>																		
GRLF	18.8	\$ 0.05696	\$ 1.1							18.8	\$ 1.1							\$ 1.1
Mersey Additional Energy	178.9	\$ 0.05724	\$ 10.2							178.9	\$ 10.2							\$ 10.2
Mersey Contract	189.0	\$ 0.05176	\$ 9.8							189.0	\$ 9.8							\$ 9.8
LRT	322.1	\$ 0.06786	\$ 21.9							322.1	\$ 21.9							\$ 21.9
GRLF, AE, and Mersey Contract	708.8	\$ 0.06060	\$ 43.0							708.8	\$ 43.0							\$ 43.0
LED Capital Costs			\$ 3.5							-	\$ 3.5							\$ 3.5
<b>Total</b>	<b>708.8</b>		<b>\$ 46.5</b>							<b>708.8</b>	<b>\$ 46.5</b>							<b>\$ 46.5</b>
<b>Total In-Province</b>	<b>8,398.3</b>		<b>\$ 918.2</b>	<b>1,440.9</b>		<b>\$ 120.6</b>	<b>160.6</b>		<b>\$ 11.1</b>	<b>9,999.8</b>	<b>\$ 1,050.0</b>	<b>15.6</b>		<b>\$ 127.4</b>	<b>265.8</b>		<b>\$ 61.8</b>	<b>\$ 1,239.2</b>
Exports	29.5	\$ 0.06583	\$ 1.9							29.5	\$ 1.9							\$ 1.9
<b>Total Electric Revenue</b>	<b>8,427.8</b>		<b>\$ 920.1</b>	<b>1,440.9</b>		<b>\$ 120.6</b>	<b>160.6</b>		<b>\$ 11.1</b>	<b>10,029.3</b>	<b>\$ 1,051.9</b>	<b>15.6</b>		<b>\$ 127.4</b>	<b>265.8</b>		<b>\$ 61.8</b>	<b>\$ 1,241.2</b>
Misc. Revenues <sup>2</sup>			\$ 22.9							\$ 22.9								\$ 22.9
<b>Total Revenues</b>			<b>\$ 943.0</b>							<b>\$ 1,074.8</b>								<b>\$ 1,264.0</b>

(1) Illustrates energy for unmetered customers, as well as LED and Non-LED Streetlights

(2) Per kWh charge is not applicable as the class is made up of a number of rates

## Appendix 6

### Proof of Revenue

2014 Proposed Tariffs	First KWh Block			Second KWh Block			Third KWh Block			Total KWhs		Demand			Base Charge			PROPOSED RATES FORECAST 2014
	Energy in GWh	Per KWh Charge	Revenue	Energy in GWh	Per KWh Charge	Revenue	Energy in GWh	Per KWh Charge	Revenue	GWHS	Revenue	GWS or GVAS	Charge per KW or KVA	Revenue	Billmonths (in millions)	Base Charge	Revenue	
<b>Above-the-line Classes</b>	-																	
<b>Residential Sector</b>																		
Domestic Service	4,031.9	\$ 0.14241	\$ 574.2						4,031.9	\$ 574.2					5.1	\$ 10.83	\$ 55.4	\$ 629.6
Domestic Service Time of Day	14.4	\$ 0.18596	\$ 2.7	50.3	\$ 0.14241	\$ 7.2	160.6	0.07318	\$ 11.8	225.3	\$ 21.6			0.1	\$ 18.82	\$ 2.8	\$ 24.4	
<b>Total</b>	<b>4,046.3</b>		<b>\$ 576.9</b>	<b>50.3</b>		<b>\$ 7.16</b>	<b>160.6</b>		<b>\$ 11.8</b>	<b>4,257.2</b>	<b>\$ 595.8</b>			<b>5.3</b>		<b>\$ 58.2</b>	<b>\$ 654.0</b>	
<b>Commercial Sector</b>																		
Small General	39.3	\$ 0.15121	\$ 5.9	190.0	\$ 0.13303	\$ 25.3				229.4	\$ 31.2			0.3	\$ 12.65	\$ 3.6	\$ 34.8	
General	1,316.0	\$ 0.11211	\$ 147.5	1,117.0	\$ 0.07931	\$ 88.6				2,433.0	\$ 236.1	7.0	\$ 10.500	\$ 73.8			\$ 310.0	
Large General																		
Without Trans. Own.	249.7	\$ 0.08022	\$ 20.0							249.7	\$ 20.0	0.5	\$ 13.334	\$ 6.9			\$ 27.0	
With Trans. Own.	137.2	\$ 0.08022	\$ 11.0							137.2	\$ 11.0	0.3	\$ 13.014	\$ 4.4			\$ 15.4	
<b>Sub-total</b>	<b>387.0</b>		<b>\$ 31.0</b>							<b>387.0</b>	<b>\$ 31.0</b>	<b>0.9</b>		<b>\$ 11.3</b>			<b>\$ 42.3</b>	
<b>Total</b>	<b>1,742.3</b>		<b>\$ 184.5</b>	<b>1,307.1</b>		<b>\$ 113.9</b>				<b>3,049.4</b>	<b>\$ 298.4</b>	<b>7.9</b>		<b>\$ 85.1</b>	<b>0.3</b>		<b>\$ 3.6</b>	<b>\$ 387.1</b>
<b>Industrial Sector</b>																		
Small Industrial	176.8	\$ 0.10083	\$ 17.8	83.5	\$ 0.07701	\$ 6.4				260.3	\$ 24.3	1.0	\$ 7.709	\$ 7.8			\$ 32.0	
Medium Industrial	512.8	\$ 0.07233	\$ 37.1							512.8	\$ 37.1	1.4	\$ 12.487	\$ 18.0			\$ 55.1	
Large Industrial Firm																		
Without Trans. Own.	54.1	\$ 0.07241	\$ 3.9							54.1	\$ 3.9	0.1	\$ 11.903	\$ 1.7			\$ 5.6	
With Trans. Own.	174.6	\$ 0.07241	\$ 12.6							174.6	\$ 12.6	0.3	\$ 11.583	\$ 3.2			\$ 15.9	
<b>Sub-total</b>	<b>228.7</b>		<b>\$ 16.6</b>							<b>228.7</b>	<b>\$ 16.6</b>	<b>0.4</b>		<b>\$ 4.9</b>			<b>\$ 21.4</b>	
Large Industrial Interruptible																		
Without Trans. Own.	197.8	\$ 0.07241	\$ 14.3							197.8	\$ 14.3	0.5	\$ 8.473	\$ 4.3			\$ 18.6	
With Trans. Own.	495.3	\$ 0.07241	\$ 35.9							495.3	\$ 35.9	1.1	\$ 8.153	\$ 8.8			\$ 44.7	
<b>Sub-total</b>	<b>693.1</b>		<b>\$ 50.2</b>							<b>693.1</b>	<b>\$ 50.2</b>	<b>1.6</b>		<b>\$ 13.2</b>			<b>\$ 63.3</b>	
<b>Total Large Industrial</b>	<b>921.8</b>		<b>\$ 66.7</b>							<b>921.8</b>	<b>\$ 66.7</b>	<b>2.0</b>		<b>\$ 18.0</b>			<b>\$ 84.8</b>	
Extra Large Industrial Interruptible	-	\$ 0.06737	\$ -							-	\$ -	2.7	\$ -	\$ -	-	\$ 20,700	\$ -	\$ -
<b>Total Industrial</b>	<b>1,611.4</b>		<b>\$ 121.7</b>	<b>83.5</b>		<b>\$ 6.4</b>				<b>1,694.8</b>	<b>\$ 128.1</b>	<b>7.2</b>		<b>\$ 43.8</b>			<b>\$ 171.9</b>	
<b>Other</b>																		
Municipal																		
Without Trans. Own.	117.7	\$ 0.07541	\$ 8.9							117.7	\$ 8.9	0.3	\$ 12.449	\$ 4.1			\$ 13.0	
With Trans. Own.	74.1	\$ 0.07541	\$ 5.6							74.1	\$ 5.6	0.2	\$ 12.129	\$ 2.3			\$ 7.9	
<b>Sub-total</b>	<b>191.7</b>		<b>\$ 14.5</b>							<b>191.7</b>	<b>\$ 14.5</b>	<b>0.5</b>		<b>\$ 6.4</b>			<b>\$ 20.9</b>	
Unmetered <sup>(2)</sup>	97.8	\$ 0.23529	\$ 23.0							97.8	\$ 23.0						\$ 23.0	
<b>Total</b>	<b>289.5</b>		<b>\$ 37.5</b>							<b>289.5</b>	<b>\$ 37.5</b>	<b>0.5</b>		<b>\$ 6.4</b>			<b>\$ 43.9</b>	
<b>Total Above-the-line</b>	<b>7,689.5</b>		<b>\$ 920.5</b>	<b>1,440.9</b>		<b>\$ 127.5</b>	<b>160.6</b>		<b>\$ 11.8</b>	<b>9,291.0</b>	<b>\$ 1,059.7</b>	<b>15.6</b>		<b>\$ 135.4</b>	<b>5.6</b>		<b>\$ 61.8</b>	<b>\$ 1,256.9</b>
<b>Below-the-line Classes</b>																		
GRLF	18.8	\$ 0.05696	\$ 1.1							18.8	\$ 1.1							\$ 1.1
Mersey Additional Energy	178.9	\$ 0.05724	\$ 10.2							178.9	\$ 10.2							\$ 10.2
Mersey Contract	189.0	\$ 0.05176	\$ 9.8							189.0	\$ 9.8							\$ 9.8
GRLF, AE, and Mersey Contract	708.8	\$ 0.06060	\$ 43.0							708.8	\$ 43.0							\$ 43.0
LED Capital Costs	3.5	\$ 1.01766	\$ 3.6							3.5	\$ 3.6							\$ 3.6
<b>Total</b>	<b>708.8</b>		<b>\$ 46.6</b>							<b>708.8</b>	<b>\$ 46.6</b>							<b>\$ 46.6</b>
<b>Total In-Province</b>	<b>8,398.3</b>		<b>\$ 967.1</b>	<b>1,440.9</b>		<b>\$ 127.5</b>	<b>160.6</b>		<b>\$ 11.8</b>	<b>9,999.8</b>	<b>\$ 1,106.3</b>	<b>15.6</b>		<b>\$ 135.4</b>	<b>5.6</b>		<b>\$ 61.8</b>	<b>\$ 1,303.5</b>
Exports	29.5	\$ 0.06583	\$ 1.9							29.5	\$ 1.9							\$ 1.9
<b>Total Electric Revenue</b>	<b>8,427.8</b>		<b>\$ 969.0</b>	<b>1,440.9</b>		<b>\$ 127.5</b>	<b>160.6</b>		<b>\$ 11.8</b>	<b>10,029.3</b>	<b>\$ 1,108.2</b>	<b>15.6</b>		<b>\$ 135.4</b>	<b>5.6</b>		<b>\$ 61.8</b>	<b>\$ 1,305.4</b>
Misc. Revenues <sup>(2)</sup>			\$ 23.2							\$ 23.2								\$ 23.2
<b>Total Revenues</b>			<b>\$ 992.2</b>							<b>\$ 1,131.4</b>								<b>\$ 1,328.6</b>

(1) Illustrates energy for unmetered customers, as well as LED and Non-LED Streetlights

(2) Per kWh charge is not applicable as the class is made up of a number of rates

Note: Any differences between calculated and reported revenues are due to rounding of tariffs.

# Appendix 6

## Proof of Revenue

VARIANCE	First KWh Block			Second KWh Block			Third KWh Block			Total KWhs		Demand			Base Charge			Revenue Forecasts
	Energy in GWh	Per KWh Charge	Revenue	Energy in GWh	Per KWh Charge	Revenue	Energy in GWh	Per KWh Charge	Revenue	GWHS	Revenue	GWS or GVAS	Charge per KW or KVA	Revenue	Billmonths (in millions)	Base Charge	Revenue	
<b>Above-the-line Classes</b>	-																	
<b>Residential Sector</b>																		
Non-ETS	-	\$ 0.00730	\$ 29.4	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ 29.4	-	\$ -	\$ -	-	\$ -	\$ -	\$ 29.4
ETS	-	\$ 0.00993	\$ 0.1	-	\$ 0.00730	\$ 0.4	-	\$ 0.0039024	\$ 0.6	-	\$ 1.1	-	\$ -	\$ -	-	\$ -	\$ -	\$ 1.1
<b>Total</b>	-	\$ -	\$ 29.6	-	\$ -	\$ 0.37	-	\$ 0	\$ 0.6	-	\$ 30.6	-	\$ -	\$ -	-	\$ 0	\$ -	\$ 30.6
<b>Commercial Sector</b>																		
Small General	-	\$ 0.00814	\$ 0.3	-	\$ 0.00716	\$ 1.4	-	\$ 0	\$ -	-	\$ 1.7	-	\$ -	\$ -	-	\$ -	\$ -	\$ 1.7
General Demand	-	\$ 0.00603	\$ 7.9	\$ -	\$ 0.00426	\$ 4.8	-	\$ 0	\$ -	-	\$ 12.7	-	\$ 0.56	\$ 4.0	-	\$ -	\$ -	\$ 16.7
Large General	-	\$ -	\$ -	0	\$ -	\$ 0	0	\$ 0	\$ 0	-	\$ -	-	\$ -	\$ -	0	\$ 0	\$ 0	\$ -
Without Trans. Own.	-	\$ 0.00486	\$ 1.2	\$ -	\$ -	\$ -	-	\$ 0	\$ -	-	\$ 1.2	-	\$ 0.81	\$ 0.4	-	\$ -	\$ -	\$ 1.6
With Trans. Own.	-	\$ 0.00486	\$ 0.7	0	\$ -	\$ 0	0	\$ 0	\$ 0	-	\$ 0.7	-	\$ 0.81	\$ 0.3	0	\$ 0	\$ 0	\$ 0.9
Sub-total	-	\$ -	\$ 1.9	0	\$ -	\$ 0	0	\$ 0	\$ 0	-	\$ 1.9	-	\$ -	\$ 0.7	0	\$ 0	\$ 0	\$ 2.6
<b>Total</b>	-	\$ -	\$ 10.1	-	\$ -	\$ 6.1	0	\$ 0	\$ 0	-	\$ 16.3	-	\$ -	\$ 4.7	-	\$ 0	\$ -	\$ 20.9
<b>Industrial Sector</b>																		
Small Industrial	-	\$ 0.00554	\$ 1.0	-	\$ 0.00423	\$ 0.4	-	\$ 0	\$ -	-	\$ 1.3	-	\$ 0.42	\$ 0.4	(260.3)	\$ -	\$ -	\$ 1.8
Medium Industrial	-	\$ 0.00416	\$ 2.1	-	\$ -	\$ -	-	\$ 0	\$ -	-	\$ 2.1	-	\$ 0.72	\$ 1.0	-	\$ -	\$ -	\$ 3.2
Large Industrial Firm																		
Without Trans. Own.	-	\$ 0.00442	\$ 0.2	-	\$ -	\$ -	-	\$ 0	\$ -	-	\$ 0.2	-	\$ 0.73	\$ 0.1	-	\$ -	\$ -	\$ 0.3
With Trans. Own.	-	\$ 0.00442	\$ 0.8	0	\$ -	\$ 0	0	\$ 0	\$ 0	-	\$ 0.8	-	\$ 0.73	\$ 0.2	0	\$ 0	\$ 0	\$ 1.0
Sub-total	-	\$ -	\$ 1.0	-	\$ -	\$ -	-	\$ 0	\$ -	-	\$ 1.0	-	\$ -	\$ 0.3	-	\$ -	\$ -	\$ 1.3
Large Industrial Interr.																		
Without Trans. Own.	-	\$ 0.00442	\$ 0.9	-	\$ -	\$ -	0	\$ 0	\$ 0	-	\$ 0.9	-	\$ 0.73	\$ 0.4	-	\$ 0	\$ -	\$ 1.2
With Trans. Own.	-	\$ 0.00442	\$ 2.2	-	\$ -	\$ -	0	\$ 0	\$ 0	-	\$ 2.2	-	\$ 0.73	\$ 0.8	-	\$ 0	\$ -	\$ 3.0
Sub-total	-	\$ -	\$ 3.1	-	\$ -	\$ -	0	\$ 0	\$ 0	-	\$ 3.1	-	\$ -	\$ 1.2	-	\$ 0	\$ -	\$ 4.2
<b>Total Large Industrial</b>	-	\$ -	\$ 4.1	0	\$ -	\$ 0	0	\$ 0	\$ -1	-	\$ 4.1	-	\$ -	\$ 1.5	0	\$ 0	\$ 0	\$ 5.5
Extra Large Industrial Interruptible	-	\$ (0.00000)	\$ -	0	\$ -	\$ 0	0	\$ 0	\$ 0	-	\$ -	-	\$ -	\$ -	0	\$ 0	\$ 0	\$ -
<b>Total Industrial</b>	-	\$ -	\$ 7.2	-	\$ -	\$ 0.4	0	\$ 0	\$ 0	-	\$ 7.5	-	\$ -	\$ 2.9	-260.3	\$ 0	\$ 0	\$ 10.5
<b>Other</b>																		
Municipal																		
Without Trans. Own.	-	\$ 0.00408	\$ 0.5	0	\$ -	\$ 0	0	\$ 0	\$ 0	-	\$ 0.5	-	\$ 0.67	\$ 0.2	0	\$ 0	\$ 0	\$ 0.7
With Trans. Own.	-	\$ 0.00408	\$ 0.3	0	\$ -	\$ 0	0	\$ 0	\$ 0	-	\$ 0.3	-	\$ 0.67	\$ 0.1	0	\$ 0	\$ 0	\$ 0.4
Sub-total	-	\$ -	\$ 0.8	0	\$ -	\$ 0	0	\$ 0	\$ 0	-	\$ 0.8	-	\$ -	\$ 0.4	0	\$ 0	\$ 0	\$ 1.1
Unmetered <sup>(2)</sup>	-	\$ 0.01098	\$ 1.1	0	\$ -	\$ 0	0	\$ 0	\$ 0	-	\$ 1.1	-	\$ -	\$ -	0	\$ 0	\$ 0	\$ 1.1
<b>Total</b>	-	\$ -	\$ 1.9	0	\$ -	\$ 0	0	\$ 0	\$ 0	-	\$ 1.9	-	\$ -	\$ 0.4	0	\$ 0	\$ 0	\$ 2.2
<b>Total Above-the-line</b>	-	\$ -	\$ 48.8	-	\$ -	\$ 6.8	-	\$ 0	\$ 0.6	-	\$ 56.2	-	\$ 0	\$ 7.9	(260.3)	\$ 0	\$ -	\$ 64.2
<b>Below-the-line Classes</b>																		
GRLF and Mersey Contract	-	\$ -	\$ -							-	\$ -	-	\$ -	\$ -	0	\$ 0	\$ 0	\$ -
LED Capital Costs	3.5	\$ 1.01766	\$ 0.1							3.5	\$ 0.1	-	\$ -	\$ -	0	\$ 0	\$ 0	\$ 0.1
<b>Total</b>	-	\$ -	\$ 0.1							-	\$ 0.1	-	\$ -	\$ -	0	\$ 0	\$ 0	\$ 0.1
<b>Total In-Province</b>	-	\$ -	\$ 48.9	-	\$ -	\$ 6.8	-	\$ -	\$ 0.6	-	\$ 56.3	-	\$ -	\$ 7.9	(260.3)	\$ -	\$ -	\$ 64.3
Exports	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
<b>Total Electric Revenue</b>	-	\$ -	\$ 48.9	-	\$ -	\$ 6.8	-	\$ -	\$ 0.6	-	\$ 56.3	-	\$ -	\$ 7.9	(260.3)	\$ -	\$ -	\$ 64.3
Misc. Revenues <sup>(2)</sup>			\$ 0.3			\$ -			\$ -		\$ 0.3			\$ -			\$ -	\$ 0.3
<b>Total Revenues</b>			\$ 49.2			\$ -			\$ -		\$ 56.7			\$ -			\$ -	\$ 64.6

(1) Illustrates energy for unmetered customers, as well as LED and Non-LED Streetlights  
 (2) Per kWh charge is not applicable as the class is made up of a number of rates

**NON-CONFIDENTIAL**

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1 **Request IR-60:**

2

3 **Reference DE-03-04, Appendix P, Attachment 2, p. 3.**

4 **a) Please provide an electronic spreadsheet version of the 2013 Revenue Increase**  
5 **Deferral under Rate Stabilization Plan, with all cell formulas and file linkages**  
6 **intact. Please provide all linked files.**

7 **b) Please provide all workpapers, including electronic spreadsheets with cell formulas**  
8 **and file linkages intact, relied on to derive the 2013 Revenue Increase Deferral**  
9 **under Rate Stabilization Plan.**

10

11 **Response IR-60:**

12

13 (a) Please refer to Attachment 1, filed electronically.

14

15 (b) Please refer to CA IR-58.



2013 REVENUE INCREASE ANALYSIS

Rate Classes Columns	2013 Sales (GWh's)	2013 Revenue at current rates before cost adjustment clauses	2012 FAM AA	2012 FAM BA	Revenue at current rates including 2012 AA/BA	Proposed Revenues 2013 Before Riders			AA Component				BA Component				2013 Revenue reflective of all FAM components		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
						Amount	Increase	Increase (%) over Total Cost of Power	2012 Amount	2013 Amount	Variance	Increase (%) over Total Cost of Power	2012 Amount	2013 Amount	Variance	Increase (%) over Total Cost of Power	Amount	Variance	Increase (%) over Total Cost of Power
<b>ATL Residential</b>	<b>4,273.2</b>	<b>\$588,717,083</b>	<b>\$15,729,855</b>	<b>\$13,940,592</b>	<b>\$618,387,531</b>	<b>\$656,556,743</b>	<b>\$67,839,659</b>	<b>11.0%</b>	<b>\$15,729,855</b>	<b>\$0</b>	<b>(\$15,729,855)</b>	<b>-2.5%</b>	<b>\$13,940,592</b>	<b>\$11,528,175</b>	<b>(\$2,412,417)</b>	<b>-0.4%</b>	<b>\$668,084,918</b>	<b>\$49,697,387</b>	<b>8.0%</b>
Small General	231.3	\$31,454,192	\$836,570	\$784,960	\$33,075,722	\$35,078,754	\$3,624,562	11.0%	\$836,570	\$0	(\$836,570)	-2.5%	\$784,960	\$663,040	(\$121,920)	-0.4%	\$35,741,794	\$2,666,072	8.1%
General Demand	2,435.3	\$275,984,112	\$9,236,101	\$9,197,989	\$294,418,202	\$307,786,600	\$31,802,488	10.8%	\$9,236,101	\$0	(\$9,236,101)	-3.1%	\$9,197,989	\$7,640,244	(\$1,557,745)	-0.5%	\$315,426,844	\$21,008,642	7.1%
Large General	396.3	\$37,795,519	\$1,348,850	\$1,443,410	\$40,587,779	\$42,150,811	\$4,355,293	10.7%	\$1,348,850	\$0	(\$1,348,850)	-3.3%	\$1,443,410	\$1,341,147	(\$102,262)	-0.3%	\$43,491,959	\$2,904,180	7.2%
<b>Total Commercial</b>	<b>3,062.9</b>	<b>\$345,233,823</b>	<b>\$11,421,520</b>	<b>\$11,426,359</b>	<b>\$368,081,702</b>	<b>\$385,016,166</b>	<b>\$39,782,343</b>	<b>10.8%</b>	<b>\$11,421,520</b>	<b>\$0</b>	<b>(\$11,421,520)</b>	<b>-3.1%</b>	<b>\$11,426,359</b>	<b>\$9,644,431</b>	<b>(\$1,781,928)</b>	<b>-0.5%</b>	<b>\$394,660,597</b>	<b>\$26,578,895</b>	<b>7.2%</b>
Small Industrial	258.2	\$28,459,582	\$834,757	\$876,178	\$30,170,517	\$31,739,066	\$3,279,484	10.9%	\$834,757	\$0	(\$834,757)	-2.8%	\$876,178	\$827,567	(\$48,612)	-0.2%	\$32,566,633	\$2,396,116	7.9%
Medium Industrial	498.8	\$47,959,530	\$1,569,891	\$1,659,488	\$51,188,909	\$53,486,053	\$5,526,522	10.8%	\$1,569,891	\$0	(\$1,569,891)	-3.1%	\$1,659,488	\$1,564,646	(\$94,842)	-0.2%	\$55,050,699	\$3,861,790	7.5%
Large Industrial - Firm	224.8	\$18,598,529	\$721,583	\$796,880	\$20,116,992	\$20,592,922	\$1,994,393	9.9%	\$721,583	\$0	(\$721,583)	-3.6%	\$796,880	\$747,144	(\$49,736)	-0.2%	\$21,340,066	\$1,223,074	6.1%
Large Industrial - Interruptible	696.6	\$55,222,023	\$2,153,715	\$2,378,457	\$59,754,194	\$61,734,196	\$6,512,174	10.9%	\$2,153,715	\$0	(\$2,153,715)	-3.6%	\$2,378,457	\$2,314,922	(\$63,535)	-0.1%	\$64,049,118	\$4,294,924	7.2%
Total Large Industrial	921.4	\$73,820,552	\$2,875,298	\$3,175,337	\$79,871,186	\$82,327,118	\$8,506,567	10.7%	\$2,875,298	\$0	(\$2,875,298)	-3.6%	\$3,175,337	\$3,062,066	(\$113,271)	-0.1%	\$85,389,184	\$5,517,998	6.9%
ELI 2PT - RTP*	0.0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	N/A
<b>Total Industrial</b>	<b>1,678.4</b>	<b>\$150,239,663</b>	<b>\$5,279,946</b>	<b>\$5,711,003</b>	<b>\$161,230,612</b>	<b>\$167,552,237</b>	<b>\$17,312,573</b>	<b>10.7%</b>	<b>\$5,279,946</b>	<b>\$0</b>	<b>(\$5,279,946)</b>	<b>-3.3%</b>	<b>\$5,711,003</b>	<b>\$5,454,279</b>	<b>(\$256,724)</b>	<b>-0.2%</b>	<b>\$173,006,515</b>	<b>\$11,775,903</b>	<b>7.3%</b>
Municipal	192.6	\$18,286,843	\$665,963	\$716,472	\$19,669,277	\$20,394,092	\$2,107,249	10.7%	\$665,963	\$0	(\$665,963)	-3.4%	\$716,472	\$525,575	(\$190,896)	-1.0%	\$20,919,667	\$1,250,390	6.4%
Unmetered	104.4	\$22,338,108	\$365,351	\$422,941	\$23,126,401	\$24,633,382	\$2,295,274	9.9%	\$365,351	\$0	(\$365,351)	-1.6%	\$422,941	\$403,570	(\$19,371)	-0.1%	\$25,036,953	\$1,910,552	8.3%
<b>Total Other</b>	<b>297.0</b>	<b>\$40,624,951</b>	<b>\$1,031,314</b>	<b>\$1,139,413</b>	<b>\$42,795,678</b>	<b>\$45,027,474</b>	<b>\$4,402,523</b>	<b>10.3%</b>	<b>\$1,031,314</b>	<b>\$0</b>	<b>(\$1,031,314)</b>	<b>-2.4%</b>	<b>\$1,139,413</b>	<b>\$929,146</b>	<b>(\$210,267)</b>	<b>-0.5%</b>	<b>\$45,956,620</b>	<b>\$3,160,942</b>	<b>7.4%</b>
<b>Total ATL Classes</b>	<b>9,311.5</b>	<b>\$1,124,815,521</b>	<b>\$33,462,635</b>	<b>\$32,217,367</b>	<b>\$1,190,495,523</b>	<b>\$1,254,152,619</b>	<b>\$129,337,098</b>	<b>10.9%</b>	<b>\$33,462,635</b>	<b>\$0</b>	<b>(\$33,462,635)</b>	<b>-2.8%</b>	<b>\$32,217,367</b>	<b>\$27,556,031</b>	<b>(\$4,661,336)</b>	<b>-0.4%</b>	<b>\$1,281,708,650</b>	<b>\$91,213,127</b>	<b>7.7%</b>
<b>BTL (Electric)</b>																			
GRLF	18.8	\$1,094,660	\$0	\$0	\$1,094,660	\$1,094,660	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,094,660	\$0	0.0%
Mersey Additional Energy	178.9	\$10,282,532	\$0	\$419,451	\$10,701,983	\$10,282,532	\$0	0.0%	\$0	\$0	\$0	0.0%	\$419,451	\$290,429	(\$129,022)	-1.2%	\$10,572,961	(\$129,022)	-1.2%
LRT	322.1	\$21,183,202	\$879,406	\$1,219,578	\$23,282,186	\$21,183,202	\$0	0.0%	\$879,406	\$0	(\$879,406)	-3.8%	\$1,219,578	\$1,330,573	\$110,995	0.5%	\$22,513,775	(\$768,411)	-3.3%
Bowater Mersey	189.0	\$9,934,827	\$0	\$0	\$9,934,827	\$9,934,827	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$9,934,827	\$0	0.0%
<b>Total BTL (Electric) Classes</b>	<b>708.8</b>	<b>\$42,495,221</b>	<b>\$879,406</b>	<b>\$1,639,029</b>	<b>\$45,013,656</b>	<b>\$42,495,221</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$879,406</b>	<b>\$0</b>	<b>(\$879,406)</b>	<b>-2.0%</b>	<b>\$1,639,029</b>	<b>\$1,621,002</b>	<b>(\$18,027)</b>	<b>0.0%</b>	<b>\$44,116,223</b>	<b>(\$897,433)</b>	<b>-2.0%</b>
LED SL Capital Costs		\$1,565,170	\$0	\$0	\$1,565,170	\$1,962,839	\$397,669	25.4%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,962,839	\$397,669	25.4%
<b>In Province Total</b>	<b>10,020.3</b>	<b>\$1,168,875,912</b>	<b>\$34,342,042</b>	<b>\$33,856,395</b>	<b>\$1,237,074,349</b>	<b>\$1,298,610,679</b>	<b>\$129,734,767</b>	<b>10.5%</b>	<b>\$34,342,042</b>	<b>\$0</b>	<b>(\$34,342,042)</b>	<b>-2.8%</b>	<b>\$33,856,395</b>	<b>\$29,177,033</b>	<b>(\$4,679,363)</b>	<b>-0.4%</b>	<b>\$1,327,787,711</b>	<b>\$90,713,363</b>	<b>7.3%</b>
Export	28.9	\$1,806,823	\$0	\$0	\$1,806,823	\$1,806,823	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,806,823	\$0	0.0%
<b>Total Electric Sales</b>	<b>10,049.2</b>	<b>\$1,170,682,735</b>	<b>\$34,342,042</b>	<b>\$33,856,395</b>	<b>\$1,238,881,172</b>	<b>\$1,300,417,502</b>	<b>\$129,734,767</b>	<b>10.5%</b>	<b>\$34,342,042</b>	<b>\$0</b>	<b>(\$34,342,042)</b>	<b>-2.8%</b>	<b>\$33,856,395</b>	<b>\$29,177,033</b>	<b>(\$4,679,363)</b>	<b>-0.4%</b>	<b>\$1,329,594,534</b>	<b>\$90,713,363</b>	<b>7.3%</b>
Misc Revenue	701.7	\$21,959,249	\$0	\$0	\$21,959,249	\$22,582,498	\$623,250	2.8%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$22,582,498	\$623,250	2.8%
<b>Grand Total</b>	<b>10,750.9</b>	<b>\$1,192,641,983</b>	<b>\$34,342,042</b>	<b>\$33,856,395</b>	<b>\$1,260,840,421</b>	<b>\$1,323,000,000</b>	<b>\$130,358,017</b>	<b>10.3%</b>	<b>\$34,342,042</b>	<b>\$0</b>	<b>(\$34,342,042)</b>	<b>-2.7%</b>	<b>\$33,856,395</b>	<b>\$29,177,033</b>	<b>(\$4,679,363)</b>	<b>-0.4%</b>	<b>\$1,352,177,033</b>	<b>\$91,336,612</b>	<b>7.2%</b>

\* The 2012 FAM AA/BA Figures have been adjusted to reflect the 2013 LRT Load

2013 REVENUE INCREASE ANALYSIS - RATE STABILIZATION

Rate Classes	Columns	2013 Revenue at current rates before cost adjustment clauses		2012 FAM AA	2012 FAM BA	Revenue at current rates including 2012 AA/BA	Proposed Revenues 2013 Before Riders and with Rate Stabilization			AA Component				BA Component			2013 Revenue reflective of all FAM components							
		A	B				C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
											Increase (%)				Increase (%)				Increase (%)				Increase (%)	
											Amount	Increase	over Total Cost of Power	2012 Amount	2013 Amount	Variance	over Total Cost of Power	2012 Amount	2013 Amount	Variance	over Total Cost of Power	Amount	Variance	over Total Cost of Power
ATL Residential		4,273.2	\$588,717,083	\$15,729,855	\$13,940,592	\$618,387,531	\$625,410,981	\$36,693,898	5.9%	\$15,729,855	\$0	(\$15,729,855)	-2.5%	\$13,940,592	\$11,528,175	(\$2,412,417)	-0.4%	\$636,939,157	\$18,551,626	3.0%				
Small General		231.3	\$31,454,192	\$836,570	\$784,960	\$33,075,722	\$33,404,954	\$1,950,762	5.9%	\$836,570	\$0	(\$836,570)	-2.5%	\$784,960	\$663,040	(\$121,920)	-0.4%	\$34,067,994	\$992,272	3.0%				
General Demand		2,435.3	\$275,984,112	\$9,236,101	\$9,197,989	\$294,418,202	\$295,610,504	\$19,626,392	6.7%	\$9,236,101	\$0	(\$9,236,101)	-3.1%	\$9,197,989	\$7,640,244	(\$1,557,745)	-0.5%	\$303,250,748	\$8,832,546	3.0%				
Large General		396.3	\$37,795,519	\$1,348,850	\$1,443,410	\$40,587,779	\$40,464,264	\$2,668,746	6.6%	\$1,348,850	\$0	(\$1,348,850)	-3.3%	\$1,443,410	\$1,341,147	(\$102,262)	-0.3%	\$41,805,412	\$1,217,633	3.0%				
<b>Total Commercial</b>		<b>3,062.9</b>	<b>\$345,233,823</b>	<b>\$11,421,520</b>	<b>\$11,426,359</b>	<b>\$368,081,702</b>	<b>\$369,479,722</b>	<b>\$24,245,899</b>	<b>6.6%</b>	<b>\$11,421,520</b>	<b>\$0</b>	<b>(\$11,421,520)</b>	<b>-3.1%</b>	<b>\$11,426,359</b>	<b>\$9,644,431</b>	<b>(\$1,781,928)</b>	<b>-0.5%</b>	<b>\$379,124,153</b>	<b>\$11,042,451</b>	<b>3.0%</b>				
Small Industrial		258.2	\$28,459,582	\$834,757	\$876,178	\$30,170,517	\$30,248,065	\$1,788,484	5.9%	\$834,757	\$0	(\$834,757)	-2.8%	\$876,178	\$827,567	(\$48,612)	-0.2%	\$31,075,632	\$905,115	3.0%				
Medium Industrial		498.8	\$47,959,530	\$1,569,891	\$1,659,488	\$51,188,909	\$51,159,930	\$3,200,400	6.3%	\$1,569,891	\$0	(\$1,569,891)	-3.1%	\$1,659,488	\$1,564,646	(\$94,842)	-0.2%	\$52,724,577	\$1,535,667	3.0%				
Large Industrial - Firm		224.8	\$18,598,529	\$721,583	\$796,880	\$20,116,992	\$19,860,991	\$1,376,131	6.8%	\$721,583	\$0	(\$721,583)	-3.6%	\$796,880	\$747,144	(\$49,736)	-0.2%	\$20,608,135	\$491,143	2.4%				
Large Industrial - Interruptible		696.6	\$55,222,023	\$2,153,715	\$2,378,457	\$59,754,194	\$59,344,265	\$4,009,876	6.7%	\$2,153,715	\$0	(\$2,153,715)	-3.6%	\$2,378,457	\$2,314,922	(\$63,535)	-0.1%	\$61,659,187	\$1,904,992	3.2%				
Total Large Industrial		921.4	\$73,820,552	\$2,875,298	\$3,175,337	\$79,871,186	\$79,205,256	\$5,384,705	6.7%	\$2,875,298	\$0	(\$2,875,298)	-3.6%	\$3,175,337	\$3,062,066	(\$113,271)	-0.1%	\$82,267,322	\$2,396,136	3.0%				
ELI 2PT - RTP		0.0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	N/A				
<b>Total Industrial</b>		<b>1,678.4</b>	<b>\$150,239,663</b>	<b>\$5,279,946</b>	<b>\$5,711,003</b>	<b>\$161,230,612</b>	<b>\$160,613,252</b>	<b>\$10,373,588</b>	<b>6.4%</b>	<b>\$5,279,946</b>	<b>\$0</b>	<b>(\$5,279,946)</b>	<b>-3.3%</b>	<b>\$5,711,003</b>	<b>\$5,454,279</b>	<b>(\$256,724)</b>	<b>-0.2%</b>	<b>\$166,067,531</b>	<b>\$4,836,918</b>	<b>3.0%</b>				
Municipal		192.6	\$18,286,843	\$665,963	\$716,472	\$19,669,277	\$19,740,844	\$1,454,001	7.4%	\$665,963	\$0	(\$665,963)	-3.4%	\$716,472	\$525,575	(\$190,896)	-1.0%	\$20,266,420	\$597,143	3.0%				
Unmetered		104.4	\$22,338,108	\$365,351	\$422,941	\$23,126,401	\$23,416,622	\$1,078,514	4.7%	\$365,351	\$0	(\$365,351)	-1.6%	\$422,941	\$403,570	(\$19,371)	-0.1%	\$23,820,193	\$693,792	3.0%				
<b>Total Other</b>		<b>297.0</b>	<b>\$40,624,951</b>	<b>\$1,031,314</b>	<b>\$1,139,413</b>	<b>\$42,795,678</b>	<b>\$43,157,467</b>	<b>\$2,532,516</b>	<b>5.9%</b>	<b>\$1,031,314</b>	<b>\$0</b>	<b>(\$1,031,314)</b>	<b>-2.4%</b>	<b>\$1,139,413</b>	<b>\$929,146</b>	<b>(\$210,267)</b>	<b>-0.5%</b>	<b>\$44,086,613</b>	<b>\$1,290,935</b>	<b>3.0%</b>				
<b>Total ATL Classes</b>		<b>9,311.5</b>	<b>\$1,124,815,521</b>	<b>\$33,462,635</b>	<b>\$32,217,367</b>	<b>\$1,190,495,523</b>	<b>\$1,198,661,422</b>	<b>\$73,845,902</b>	<b>6.2%</b>	<b>\$33,462,635</b>	<b>\$0</b>	<b>(\$33,462,635)</b>	<b>-2.8%</b>	<b>\$32,217,367</b>	<b>\$27,556,031</b>	<b>(\$4,661,336)</b>	<b>-0.4%</b>	<b>\$1,226,217,453</b>	<b>\$35,721,930</b>	<b>3.0%</b>				
<b>BTL (Electric)</b>																								
GRLF		18.8	\$1,094,660	\$0	\$0	\$1,094,660	\$1,094,660	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,094,660	\$0	0.0%				
Mersey Additional Energy		178.9	\$10,282,532	\$0	\$419,451	\$10,701,983	\$10,282,532	\$0	0.0%	\$0	\$0	\$0	0.0%	\$419,451	\$290,429	(\$129,022)	-1.2%	\$10,572,961	(\$129,022)	-1.2%				
LRT		322.1	\$21,183,202	\$879,406	\$1,219,578	\$23,282,186	\$21,183,202	\$0	0.0%	\$879,406	\$0	(\$879,406)	-3.8%	\$1,219,578	\$1,330,573	\$110,995	0.5%	\$22,513,775	(\$768,411)	-3.3%				
Bowater Mersey		189.0	\$9,934,827	\$0	\$0	\$9,934,827	\$9,934,827	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$9,934,827	\$0	0.0%				
<b>Total BTL (Electric) Classes</b>		<b>708.8</b>	<b>\$42,495,221</b>	<b>\$879,406</b>	<b>\$1,639,029</b>	<b>\$45,013,656</b>	<b>\$42,495,221</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$879,406</b>	<b>\$0</b>	<b>(\$879,406)</b>	<b>-2.0%</b>	<b>\$1,639,029</b>	<b>\$1,621,002</b>	<b>(\$18,027)</b>	<b>0.0%</b>	<b>\$44,116,223</b>	<b>(\$897,433)</b>	<b>-2.0%</b>				
LED SL Capital Costs**			\$1,565,170	\$0	\$0	\$1,565,170	\$1,612,125	\$46,955	3.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,612,125	\$46,955	3.0%				
<b>In Province Total</b>		<b>10,020.3</b>	<b>\$1,168,875,912</b>	<b>\$34,342,042</b>	<b>\$33,856,395</b>	<b>\$1,237,074,349</b>	<b>\$1,242,768,768</b>	<b>\$73,892,857</b>	<b>6.0%</b>	<b>\$34,342,042</b>	<b>\$0</b>	<b>(\$34,342,042)</b>	<b>-2.8%</b>	<b>\$33,856,395</b>	<b>\$29,177,033</b>	<b>(\$4,679,363)</b>	<b>-0.4%</b>	<b>\$1,271,945,801</b>	<b>\$34,871,452</b>	<b>2.8%</b>				
Export		28.9	\$1,806,823	\$0	\$0	\$1,806,823	\$1,806,823	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,806,823	\$0	0.0%				
<b>Total Electric Sales</b>		<b>10,049.2</b>	<b>\$1,170,682,735</b>	<b>\$34,342,042</b>	<b>\$33,856,395</b>	<b>\$1,238,881,172</b>	<b>\$1,244,575,591</b>	<b>\$73,892,857</b>	<b>6.0%</b>	<b>\$34,342,042</b>	<b>\$0</b>	<b>(\$34,342,042)</b>	<b>-2.8%</b>	<b>\$33,856,395</b>	<b>\$29,177,033</b>	<b>(\$4,679,363)</b>	<b>-0.4%</b>	<b>\$1,273,752,624</b>	<b>\$34,871,452</b>	<b>2.8%</b>				
Misc Revenue		701.7	\$21,959,249	\$0	\$0	\$21,959,249	\$22,315,097	\$355,849	1.6%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$22,315,097	\$355,849	1.6%				
<b>Grand Total</b>		<b>10,750.9</b>	<b>\$1,192,641,983</b>	<b>\$34,342,042</b>	<b>\$33,856,395</b>	<b>\$1,260,840,421</b>	<b>\$1,266,890,689</b>	<b>\$74,248,705</b>	<b>5.9%</b>	<b>\$34,342,042</b>	<b>\$0</b>	<b>(\$34,342,042)</b>	<b>-2.7%</b>	<b>\$33,856,395</b>	<b>\$29,177,033</b>	<b>(\$4,679,363)</b>	<b>-0.4%</b>	<b>\$1,296,067,721</b>	<b>\$35,227,301</b>	<b>2.8%</b>				

\* The 2012 FAM AA/BA Figures have been adjusted to reflect the 2013 LRT Load  
 \*\*LED Capital Costs will be updated at the time of the capital work order

2013 REVENUE INCREASE UNDER RATE STABILIZATION PLAN

Rate Classes	2013 Sales (GWh's)	2013 Revenue at current rates before cost adjustment clauses	2012 FAM AA	2012 FAM BA	Revenue at current rates including 2012 AA/BA	2013 Proposed Revenues With Riders Before Rate Stabilization	2013 Proposed Revenues With Riders After Rate Stabilization	Revenue Increase Deferral by rate class by the end of 2014			
						A	B	C	D	E	F
						A - C	D	E	C + D + E		
Columns Formula	A	B	C	D	E	A	B	C	D	E	F
						Amount	Amount	2013 Deferred Amount	Fixed Cost Contribution from the NPPH Mill	Total Interest Associated with 2013 Deferral by the end of 2014	Total 2013 Deferred Amount
<b>ATL</b>											
<b>Residential</b>	<b>4,273.2</b>	<b>\$588,717,083</b>	<b>\$15,729,855</b>	<b>\$13,940,592</b>	<b>\$618,387,531</b>	<b>\$668,084,918</b>	<b>\$636,939,157</b>	<b>\$31,145,761</b>	<b>\$0</b>	<b>\$3,741,791</b>	<b>\$34,887,552</b>
Small General	231.3	\$31,454,192	\$836,570	\$784,960	\$33,075,722	\$35,741,794	\$34,067,994	\$1,673,800	\$0	\$201,087	\$1,874,887
General Demand	2,435.3	\$275,984,112	\$9,236,101	\$9,197,989	\$294,418,202	\$315,426,844	\$303,250,748	\$12,176,096	\$0	\$1,462,812	\$13,638,909
Large General	396.3	\$37,795,519	\$1,348,850	\$1,443,410	\$40,587,779	\$43,491,959	\$41,805,412	\$1,686,547	\$0	\$202,618	\$1,889,165
<b>Total Commercial</b>	<b>3,062.9</b>	<b>\$345,233,823</b>	<b>\$11,421,520</b>	<b>\$11,426,359</b>	<b>\$368,081,702</b>	<b>\$394,660,597</b>	<b>\$379,124,153</b>	<b>\$15,536,444</b>	<b>\$0</b>	<b>\$1,866,518</b>	<b>\$17,402,962</b>
Small Industrial	258.2	\$28,459,582	\$834,757	\$876,178	\$30,170,517	\$32,566,633	\$31,075,632	\$1,491,000	\$0	\$179,126	\$1,670,126
Medium Industrial	498.8	\$47,959,530	\$1,569,891	\$1,659,488	\$51,188,909	\$55,050,699	\$52,724,577	\$2,326,122	\$0	\$279,456	\$2,605,578
Large Industrial - Firm	224.8	\$18,598,529	\$721,583	\$796,880	\$20,116,992	\$21,340,066	\$20,608,135	\$731,931	\$0	\$87,933	\$819,864
Large Industrial - Interruptible	696.6	\$55,222,023	\$2,153,715	\$2,378,457	\$59,754,194	\$64,049,118	\$61,659,187	\$2,389,931	\$0	\$287,122	\$2,677,053
Total Large Industrial	921.4	\$73,820,552	\$2,875,298	\$3,175,337	\$79,871,186	\$85,389,184	\$82,267,322	\$3,121,862	\$0	\$375,054	\$3,496,916
ELI 2PT - RTP*	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Industrial</b>	<b>1,678.4</b>	<b>\$150,239,663</b>	<b>\$5,279,946</b>	<b>\$5,711,003</b>	<b>\$161,230,612</b>	<b>\$173,006,515</b>	<b>\$166,067,531</b>	<b>\$6,938,985</b>	<b>\$0</b>	<b>\$662,176</b>	<b>\$7,772,621</b>
Municipal	192.6	\$18,286,843	\$665,963	\$716,472	\$19,669,277	\$20,919,667	\$20,266,420	\$653,247	\$0	\$78,480	\$731,727
Unmetered	104.4	\$22,338,108	\$365,351	\$422,941	\$23,126,401	\$25,036,953	\$23,820,193	\$1,216,760	\$0	\$146,179	\$1,362,939
<b>Total Other</b>	<b>297.0</b>	<b>\$40,624,951</b>	<b>\$1,031,314</b>	<b>\$1,139,413</b>	<b>\$42,795,678</b>	<b>\$45,956,620</b>	<b>\$44,086,613</b>	<b>\$1,870,007</b>	<b>\$0</b>	<b>\$224,659</b>	<b>\$2,094,666</b>
<b>Total ATL Classes</b>	<b>9,311.5</b>	<b>\$1,124,815,521</b>	<b>\$33,462,635</b>	<b>\$32,217,367</b>	<b>\$1,190,495,523</b>	<b>\$1,281,708,650</b>	<b>\$1,226,217,453</b>	<b>\$55,491,197</b>	<b>\$0</b>	<b>\$6,495,144</b>	<b>\$62,157,800</b>
<b>BTL (Electric)</b>											
GRLF	18.8	\$1,094,660	\$0	\$0	\$1,094,660	\$1,094,660	\$1,094,660	\$0	\$0	\$0	\$0
Mersey Additional Energy	178.9	\$10,282,532	\$0	\$419,451	\$10,701,983	\$10,572,961	\$10,572,961	\$0	\$0	\$0	\$0
LRT	322.1	\$21,183,202	\$879,406	\$1,219,578	\$23,282,186	\$22,513,775	\$22,513,775	\$0	\$0	\$0	\$0
Bowater Mersey	189.0	\$9,934,827	\$0	\$0	\$9,934,827	\$9,934,827	\$9,934,827	\$0	\$0	\$0	\$0
<b>Total BTL (Electric) Classes</b>	<b>708.8</b>	<b>\$42,495,221</b>	<b>\$879,406</b>	<b>\$1,639,029</b>	<b>\$45,013,656</b>	<b>\$44,116,223</b>	<b>\$44,116,223</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
LED SL Capital Costs**		\$1,565,170	\$0	\$0	\$1,565,170	\$1,962,839	\$1,612,125	\$350,714	\$0	\$42,134	\$392,848
<b>In Province Total</b>	<b>10,020.3</b>	<b>\$1,168,875,912</b>	<b>\$34,342,042</b>	<b>\$33,856,395</b>	<b>\$1,237,074,349</b>	<b>\$1,327,787,711</b>	<b>\$1,271,945,801</b>	<b>\$55,841,910</b>	<b>\$0</b>	<b>\$6,537,278</b>	<b>\$62,550,648</b>
Export	28.9	\$1,806,823	\$0	\$0	\$1,806,823	\$1,806,823	\$1,806,823	\$0	\$0	\$0	\$0
<b>Total Electric Sales</b>	<b>10,049.2</b>	<b>\$1,170,682,735</b>	<b>\$34,342,042</b>	<b>\$33,856,395</b>	<b>\$1,238,881,172</b>	<b>\$1,329,594,534</b>	<b>\$1,273,752,624</b>	<b>\$55,841,910</b>	<b>\$0</b>	<b>\$6,537,278</b>	<b>\$62,550,648</b>
Misc Revenue	701.7	\$21,959,249	\$0	\$0	\$21,959,249	\$22,582,498	\$22,315,097	\$267,401	\$0	\$31,313	\$298,714
<b>Grand Total</b>	<b>10,750.9</b>	<b>\$1,192,641,983</b>	<b>\$34,342,042</b>	<b>\$33,856,395</b>	<b>\$1,260,840,421</b>	<b>\$1,352,177,033</b>	<b>\$1,296,067,721</b>	<b>\$56,109,311</b>	<b>\$0</b>	<b>\$6,568,590</b>	<b>\$62,849,362</b>

\* The 2012 FAM AA/BA Figures have been adjusted to reflect the 2013 LRT Load

\*\*LED Capital Costs will be updated at the time of the capital work order

2013 WACC  
2014 WACC

7.76%
7.83%



**NON-CONFIDENTIAL**

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1 **Request IR-61:**

2

3 **Reference DE-03-04, Appendix P, Attachment 2, p. 4.**

4 **a) Please provide an electronic spreadsheet version of the 2014 Revenue Increase**  
5 **Deferral under Rate Stabilization Plan, with all cell formulas and file linkages**  
6 **intact. Please provide all linked files.**

7 **b) Please provide all work papers, including electronic spreadsheets with cell formulas**  
8 **and file linkages intact, relied on to derive the 2014 Revenue Increase Deferral**  
9 **under Rate Stabilization Plan.**

10

11 **Response IR-61:**

12

13 (a) Please refer to Attachment 1, filed electronically.

14

15 (b) Please refer to CA IR-60.

Rate Classes	<u>2012 Revenues</u>		<u>2013 Revenues</u>			<u>2014 Revenues</u>		
	2012 FAM AA	2012 FAM BA	<u>2013 at Current Rates</u> Total	<u>Proposed Rates</u> Total	2013 BA	2014 at Current Rates	2014 at Current Rates - Rate Stablization	2014 at Proposed Rates
<b>ATL</b>								
<b>Residential</b>	<b>\$15,729,855</b>	<b>\$13,940,592</b>	<b>\$588,717,083</b>	<b>\$656,556,743</b>	<b>\$11,528,175</b>	<b>\$654,440,059</b>	<b>\$623,421,599</b>	<b>\$689,767,669</b>
Small General	\$836,570	\$784,960	\$31,454,192	\$35,078,754	\$663,040	\$34,808,029	\$33,148,114	\$36,687,017
General Demand	\$9,236,101	\$9,197,989	\$275,984,112	\$307,786,600	\$7,640,244	\$305,474,364	\$293,286,628	\$321,964,307
<u>Large General</u>	<u>\$1,348,850</u>	<u>\$1,443,410</u>	<u>\$37,795,519</u>	<u>\$42,150,811</u>	<u>\$1,341,147</u>	<u>\$41,426,211</u>	<u>\$39,770,145</u>	<u>\$43,662,457</u>
<b>Total Commercial</b>	<b>\$11,421,520</b>	<b>\$11,426,359</b>	<b>\$345,233,823</b>	<b>\$385,016,166</b>	<b>\$9,644,431</b>	<b>\$381,708,605</b>	<b>\$366,204,888</b>	<b>\$402,313,781</b>
Small Industrial	\$834,757	\$876,178	\$28,459,582	\$31,739,066	\$827,567	\$31,779,026	\$30,276,493	\$33,494,503
Medium Industrial	\$1,569,891	\$1,659,488	\$47,959,530	\$53,486,053	\$1,564,646	\$54,358,393	\$51,945,620	\$57,292,737
Large Industrial - Firm	\$721,583	\$796,880	\$18,598,529	\$20,592,922	\$747,144	\$20,861,588	\$20,121,152	\$21,922,990
Large Industrial - Interruptible	\$2,153,715	\$2,378,457	\$55,222,023	\$61,734,196	\$2,314,922	\$61,510,900	\$59,131,221	\$64,921,418
Large Industrial (Total)	\$2,875,298	\$3,175,337	\$73,820,552	\$82,327,118	\$3,062,066	\$82,372,488	\$79,252,373	\$86,844,408
<u>ELI 2PT - RTP</u>	<u>\$1,205,161</u>	<u>\$1,671,342</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Industrial</b>	<b>\$6,485,107</b>	<b>\$7,382,345</b>	<b>\$150,239,663</b>	<b>\$167,552,237</b>	<b>\$5,454,279</b>	<b>\$168,509,908</b>	<b>\$161,474,486</b>	<b>\$177,631,648</b>
Municipal <u>Unmetered</u>	<u>\$665,963</u> <u>\$365,351</u>	<u>\$716,472</u> <u>\$422,941</u>	<u>\$18,286,843</u> <u>\$22,338,108</u>	<u>\$20,394,092</u> <u>\$24,633,382</u>	<u>\$525,575</u> <u>\$403,570</u>	<u>\$20,382,352</u> <u>\$23,080,853</u>	<u>\$19,730,300</u> <u>\$21,940,358</u>	<u>\$21,482,620</u> <u>\$23,989,269</u>
<b>Total Other</b>	<b>\$1,031,314</b>	<b>\$1,139,413</b>	<b>\$40,624,951</b>	<b>\$45,027,474</b>	<b>\$929,146</b>	<b>\$43,463,205</b>	<b>\$41,670,658</b>	<b>\$45,471,889</b>
<b>Total ATL Classes</b>	<b>\$34,667,797</b>	<b>\$33,888,708</b>	<b>\$1,124,815,521</b>	<b>\$1,254,152,619</b>	<b>\$27,556,031</b>	<b>\$1,248,121,777</b>	<b>\$1,192,771,631</b>	<b>\$1,315,184,988</b>
<b>BTL</b>								
GRLF	\$0	\$0	\$1,094,660	\$1,094,660		\$1,071,642	\$1,071,642	\$1,071,642
ELI 2P-RTP (debits & credits only)								
Mersey Additional Energy	\$0	\$419,451	\$10,282,532	\$10,282,532	\$290,429	\$10,241,381	\$10,241,381	\$10,241,381
Bowater Mersey	\$0	\$0	\$9,934,827	\$9,934,827		\$9,782,311	\$9,782,311	\$9,782,311
<u>LRT</u>			<u>\$21,183,202</u>	<u>\$21,183,202</u>	<u>\$1,330,573</u>	<u>\$21,856,349</u>	<u>\$21,856,349</u>	<u>\$21,856,349</u>
<b>Total BTL Classes</b>	<b>\$0</b>	<b>\$419,451</b>	<b>\$42,495,221</b>	<b>\$42,495,221</b>	<b>\$1,621,002</b>	<b>\$42,951,683</b>	<b>\$42,951,683</b>	<b>\$42,951,683</b>
<b>LED SL Capital Related Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,565,170</b>	<b>\$1,962,839</b>	<b>\$0</b>	<b>\$4,259,866</b>	<b>\$3,498,726</b>	<b>\$4,340,815</b>
<b>LED SL LTC</b>								
<b>Total LED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,565,170</b>	<b>\$1,962,839</b>	<b>\$0</b>	<b>\$4,259,866</b>	<b>\$3,498,726</b>	<b>\$4,340,815</b>
<b>In Province Total</b>	<b>\$34,667,797</b>	<b>\$34,308,159</b>	<b>\$1,168,875,912</b>	<b>\$1,298,610,679</b>	<b>\$29,177,033</b>	<b>\$1,295,333,326</b>	<b>\$1,239,222,040</b>	<b>\$1,362,477,486</b>
Export	\$0	\$0	\$1,806,823	\$1,806,823	\$0	\$1,943,419	\$1,943,419	\$1,943,419
<b>Total Electric Sales</b>	<b>\$34,667,797</b>	<b>\$34,308,159</b>	<b>\$1,170,682,735</b>	<b>\$1,300,417,502</b>	<b>\$29,177,033</b>	<b>\$1,297,276,745</b>	<b>\$1,241,165,459</b>	<b>\$1,364,420,905</b>
<b>Losses</b>								
Misc. Revenue\Export Losses	\$0	\$0	\$21,959,249	\$22,582,498	\$0	\$23,145,757	\$22,871,177	\$23,479,095
Losses								
Total	\$0	\$0	\$21,959,249	\$22,582,498	\$0	\$23,145,757	\$22,871,177	\$23,479,095
<b>Total Revenue\System Requirement</b>	<b>\$34,667,797</b>	<b>\$34,308,159</b>	<b>\$1,192,641,983</b>	<b>\$1,323,000,000</b>	<b>\$29,177,033</b>	<b>\$1,320,422,502</b>	<b>\$1,264,036,636</b>	<b>\$1,387,900,000</b>

FAM classes

2014 REVENUE INCREASE ANALYSIS

Rate Classes Columns	2014 Revenue at current rates before cost adjustment clauses					Revenue at current rates including 2013 BA			Proposed Revenues 2014 Before Riders				AA Component				BA Component				2014 Revenue reflective of all FAM components		
	2014 Sales (GWh's)		2013 FAM AA	2013 FAM BA		F	G	H	I	J	K	L	M	N	O	P	Q	R	S				
	A	B	C	D	E	Amount	Increase	Increase (%) over Total Cost of Power	2013 Amount	2014 Amount	Variance	Increase (%) over Total Cost of Power	2013 Amount	2014 Amount	Variance	Increase (%) over Total Cost of Power	Amount	Variance	Increase (%) over Total Cost of Power				
<b>ATL</b>																							
<b>Residential</b>	4,257.2	\$654,440,059	\$0	\$11,528,175	\$665,968,234	\$689,767,669	\$35,327,610	5.3%	\$0	\$0	\$0	0.0%	\$11,528,175	\$0	(\$11,528,175)	-1.7%	\$689,767,669	\$23,799,435	3.6%				
Small General	229.4	\$34,808,029	\$0	\$663,040	\$35,471,069	\$36,687,017	\$1,878,987	5.3%	\$0	\$0	\$0	0.0%	\$663,040	\$0	(\$663,040)	-1.9%	\$36,687,017	\$1,215,947	3.4%				
General Demand	2,433.0	\$305,474,364	\$0	\$7,640,244	\$313,114,608	\$321,964,307	\$16,489,943	5.3%	\$0	\$0	\$0	0.0%	\$7,640,244	\$0	(\$7,640,244)	-2.4%	\$321,964,307	\$8,849,699	2.8%				
Large General	387.0	\$41,426,211	\$0	\$1,341,147	\$42,767,359	\$43,662,457	\$2,236,246	5.2%	\$0	\$0	\$0	0.0%	\$1,341,147	\$0	(\$1,341,147)	-3.1%	\$43,662,457	\$895,099	2.1%				
<b>Total Commercial</b>	<b>3,049.4</b>	<b>\$381,708,605</b>	<b>\$0</b>	<b>\$9,644,431</b>	<b>\$391,353,036</b>	<b>\$402,313,781</b>	<b>\$20,605,176</b>	<b>5.3%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$9,644,431</b>	<b>\$0</b>	<b>(\$9,644,431)</b>	<b>-2.5%</b>	<b>\$402,313,781</b>	<b>\$10,960,745</b>	<b>2.8%</b>				
Small Industrial	260.3	\$31,779,026	\$0	\$827,567	\$32,606,593	\$33,494,503	\$1,715,477	5.3%	\$0	\$0	\$0	0.0%	\$827,567	\$0	(\$827,567)	-2.5%	\$33,494,503	\$887,911	2.7%				
Medium Industrial	512.8	\$54,358,393	\$0	\$1,564,646	\$55,923,039	\$57,292,737	\$2,934,344	5.2%	\$0	\$0	\$0	0.0%	\$1,564,646	\$0	(\$1,564,646)	-2.8%	\$57,292,737	\$1,369,697	2.4%				
Large Industrial - Firm	228.7	\$20,861,588	\$0	\$747,144	\$21,608,732	\$21,922,990	\$1,061,402	4.9%	\$0	\$0	\$0	0.0%	\$747,144	\$0	(\$747,144)	-3.5%	\$21,922,990	\$314,258	1.5%				
Large Industrial - Interruptible	693.1	\$61,510,900	\$0	\$2,314,922	\$63,825,822	\$64,921,418	\$3,410,517	5.3%	\$0	\$0	\$0	0.0%	\$2,314,922	\$0	(\$2,314,922)	-3.6%	\$64,921,418	\$1,095,596	1.7%				
Total Large Industrial	921.8	\$82,372,488	\$0	\$3,062,066	\$85,434,554	\$86,844,408	\$4,471,919	5.2%	\$0	\$0	\$0	0.0%	\$3,062,066	\$0	(\$3,062,066)	-3.6%	\$86,844,408	\$1,409,853	1.7%				
ELI 2PT - RTP*	0.0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	N/A				
<b>Total Industrial</b>	<b>1,694.8</b>	<b>\$168,509,908</b>	<b>\$0</b>	<b>\$5,454,279</b>	<b>\$173,964,186</b>	<b>\$177,631,648</b>	<b>\$9,121,740</b>	<b>5.2%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$5,454,279</b>	<b>\$0</b>	<b>(\$5,454,279)</b>	<b>-3.1%</b>	<b>\$177,631,648</b>	<b>\$3,667,462</b>	<b>2.1%</b>				
Municipal	191.7	\$20,382,352	\$0	\$525,575	\$20,907,927	\$21,482,620	\$1,100,269	5.3%	\$0	\$0	\$0	0.0%	\$525,575	\$0	(\$525,575)	-2.5%	\$21,482,620	\$574,693	2.7%				
Unmetered	97.8	\$23,080,853	\$0	\$403,570	\$23,484,424	\$23,989,269	\$908,415	3.9%	\$0	\$0	\$0	0.0%	\$403,570	\$0	(\$403,570)	-1.7%	\$23,989,269	\$504,845	2.1%				
<b>Total Other</b>	<b>289.5</b>	<b>\$43,463,205</b>	<b>\$0</b>	<b>\$929,146</b>	<b>\$44,392,351</b>	<b>\$45,471,889</b>	<b>\$2,008,684</b>	<b>4.5%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$929,146</b>	<b>\$0</b>	<b>(\$929,146)</b>	<b>-2.1%</b>	<b>\$45,471,889</b>	<b>\$1,079,538</b>	<b>2.4%</b>				
<b>Total ATL Classes</b>	<b>9,291.0</b>	<b>\$1,248,121,777</b>	<b>\$0</b>	<b>\$27,556,031</b>	<b>\$1,275,677,807</b>	<b>\$1,315,184,988</b>	<b>\$67,063,211</b>	<b>5.3%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$27,556,031</b>	<b>\$0</b>	<b>(\$27,556,031)</b>	<b>-2.2%</b>	<b>\$1,315,184,988</b>	<b>\$39,507,180</b>	<b>3.1%</b>				
<b>BTL (Electric)</b>																							
GRLF	18.8	\$1,071,642	\$0	\$0	\$1,071,642	\$1,071,642	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,071,642	\$0	0.0%				
Mersey Additional Energy	178.9	\$10,241,381	\$0	\$290,429	\$10,531,810	\$10,241,381	\$0	0.0%	\$0	\$0	\$0	0.0%	\$290,429	\$0	(\$290,429)	-2.8%	\$10,241,381	(\$290,429)	-2.8%				
LRT	322.1	\$21,856,349	\$0	\$1,330,573	\$23,186,922	\$21,856,349	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,330,573	\$0	(\$1,330,573)	-5.7%	\$21,856,349	(\$1,330,573)	-5.7%				
Bowater Mersey	189.0	\$9,782,311	\$0	\$0	\$9,782,311	\$9,782,311	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$9,782,311	\$0	0.0%				
<b>Total BTL (Electric) Classes</b>	<b>708.8</b>	<b>\$42,951,683</b>	<b>\$0</b>	<b>\$1,621,002</b>	<b>\$44,572,685</b>	<b>\$42,951,683</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$1,621,002</b>	<b>\$0</b>	<b>(\$1,621,002)</b>	<b>-3.6%</b>	<b>\$42,951,683</b>	<b>(\$1,621,002)</b>	<b>-3.6%</b>				
LED SL Capital Costs		\$4,259,866	\$0	\$0	\$4,259,866	\$4,340,815	\$80,949	1.9%	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$4,340,815	\$80,949	1.9%				
<b>In Province Total</b>	<b>9,999.8</b>	<b>\$1,295,333,326</b>	<b>\$0</b>	<b>\$29,177,033</b>	<b>\$1,324,510,358</b>	<b>\$1,362,477,486</b>	<b>\$67,144,160</b>	<b>5.1%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$29,177,033</b>	<b>\$0</b>	<b>(\$29,177,033)</b>	<b>-2.2%</b>	<b>\$1,362,477,486</b>	<b>\$37,967,128</b>	<b>2.9%</b>				
Export	29.5	\$1,943,419	\$0	\$0	\$1,943,419	\$1,943,419	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,943,419	\$0	0.0%				
<b>Total Electric Sales</b>	<b>10,029.3</b>	<b>\$1,297,276,745</b>	<b>\$0</b>	<b>\$29,177,033</b>	<b>\$1,326,453,777</b>	<b>\$1,364,420,905</b>	<b>\$67,144,160</b>	<b>5.1%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$29,177,033</b>	<b>\$0</b>	<b>(\$29,177,033)</b>	<b>-2.2%</b>	<b>\$1,364,420,905</b>	<b>\$37,967,128</b>	<b>2.9%</b>				
Misc Revenue	710.6	\$23,145,757	\$0	\$0	\$23,145,757	\$23,479,095	\$333,338	1.4%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$23,479,095	\$333,338	1.4%				
<b>Grand Total</b>	<b>10,739.9</b>	<b>\$1,320,422,502</b>	<b>\$0</b>	<b>\$29,177,033</b>	<b>\$1,349,599,534</b>	<b>\$1,387,900,000</b>	<b>\$67,477,498</b>	<b>5.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$29,177,033</b>	<b>\$0</b>	<b>(\$29,177,033)</b>	<b>-2.2%</b>	<b>\$1,387,900,000</b>	<b>\$38,300,466</b>	<b>2.8%</b>				

2014 REVENUE INCREASE ANALYSIS - RATE STABILIZATION

Rate Classes Columns	2014 Revenue at current rates before cost adjustment clauses					Proposed Revenues 2014 Before Riders and with Rate Stabilization			AA Component				BA Component				2014 Revenue reflective of all FAM components		
	2014 Sales (GWh's)		2013 FAM AA	2013 FAM BA	Revenue at current rates including 2013 BA	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
	A	B	C	D	E	Amount	Increase	Increase (%) over Total Cost of Power	2013 Amount	2014 Amount	Variance	Increase (%) over Total Cost of Power	2013 Amount	2014 Amount	Variance	Increase (%) over Total Cost of Power	Amount	Variance	Increase (%) over Total Cost of Power
<b>ATL</b>																			
<b>Residential</b>	4,257.2	\$623,421,599	\$0	\$11,528,175	\$634,949,774	\$653,998,267	\$30,576,668	4.8%	\$0	\$0	\$0	0.0%	\$11,528,175	\$0	(\$11,528,175)	-1.8%	\$653,998,267	\$19,048,493	3.0%
Small General	229.4	\$33,148,114	\$0	\$663,040	\$33,811,154	\$34,825,489	\$1,677,374	5.0%	\$0	\$0	\$0	0.0%	\$663,040	\$0	(\$663,040)	-2.0%	\$34,825,489	\$1,014,335	3.0%
General Demand	2,433.0	\$293,286,628	\$0	\$7,640,244	\$300,926,872	\$309,954,678	\$16,668,050	5.5%	\$0	\$0	\$0	0.0%	\$7,640,244	\$0	(\$7,640,244)	-2.5%	\$309,954,678	\$9,027,806	3.0%
Large General	387.0	\$39,770,145	\$0	\$1,341,147	\$41,111,293	\$42,344,632	\$2,574,486	6.3%	\$0	\$0	\$0	0.0%	\$1,341,147	\$0	(\$1,341,147)	-3.3%	\$42,344,632	\$1,233,339	3.0%
<b>Total Commercial</b>	<b>3,049.4</b>	<b>\$366,204,888</b>	<b>\$0</b>	<b>\$9,644,431</b>	<b>\$375,849,319</b>	<b>\$387,124,799</b>	<b>\$20,919,911</b>	<b>5.6%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$9,644,431</b>	<b>\$0</b>	<b>(\$9,644,431)</b>	<b>-2.6%</b>	<b>\$387,124,799</b>	<b>\$11,275,480</b>	<b>3.0%</b>
Small Industrial	260.3	\$30,276,493	\$0	\$827,567	\$31,104,059	\$32,037,181	\$1,760,688	5.7%	\$0	\$0	\$0	0.0%	\$827,567	\$0	(\$827,567)	-2.7%	\$32,037,181	\$933,122	3.0%
Medium Industrial	512.8	\$51,945,620	\$0	\$1,564,646	\$53,510,267	\$55,115,575	\$3,169,954	5.9%	\$0	\$0	\$0	0.0%	\$1,564,646	\$0	(\$1,564,646)	-2.9%	\$55,115,575	\$1,605,308	3.0%
Large Industrial - Firm	228.7	\$20,121,152	\$0	\$747,144	\$20,868,296	\$21,434,038	\$1,312,886	6.3%	\$0	\$0	\$0	0.0%	\$747,144	\$0	(\$747,144)	-3.6%	\$21,434,038	\$565,742	2.7%
Large Industrial - Interruptible	693.1	\$59,131,221	\$0	\$2,314,922	\$61,446,143	\$63,349,834	\$4,218,612	6.9%	\$0	\$0	\$0	0.0%	\$2,314,922	\$0	(\$2,314,922)	-3.8%	\$63,349,834	\$1,903,691	3.1%
Total Large Industrial	921.8	\$79,252,373	\$0	\$3,062,066	\$82,314,438	\$84,783,872	\$5,531,499	6.7%	\$0	\$0	\$0	0.0%	\$3,062,066	\$0	(\$3,062,066)	-3.7%	\$84,783,872	\$2,469,433	3.0%
ELI 2PT - RTP*	0.0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	N/A
<b>Total Industrial</b>	<b>1,694.8</b>	<b>\$161,474,486</b>	<b>\$0</b>	<b>\$5,454,279</b>	<b>\$166,928,765</b>	<b>\$171,936,627</b>	<b>\$10,462,142</b>	<b>6.3%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$5,454,279</b>	<b>\$0</b>	<b>(\$5,454,279)</b>	<b>-3.3%</b>	<b>\$171,936,627</b>	<b>\$5,007,863</b>	<b>3.0%</b>
Municipal	191.7	\$19,730,300	\$0	\$525,575	\$20,255,876	\$20,863,552	\$1,133,252	5.6%	\$0	\$0	\$0	0.0%	\$525,575	\$0	(\$525,575)	-2.6%	\$20,863,552	\$607,676	3.0%
Unmetered	97.8	\$21,940,358	\$0	\$403,570	\$22,343,928	\$23,014,246	\$1,073,888	4.8%	\$0	\$0	\$0	0.0%	\$403,570	\$0	(\$403,570)	-1.8%	\$23,014,246	\$670,318	3.0%
<b>Total Other</b>	<b>289.5</b>	<b>\$41,670,658</b>	<b>\$0</b>	<b>\$929,146</b>	<b>\$42,599,804</b>	<b>\$43,877,798</b>	<b>\$2,207,140</b>	<b>5.2%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$929,146</b>	<b>\$0</b>	<b>(\$929,146)</b>	<b>-2.2%</b>	<b>\$43,877,798</b>	<b>\$1,277,994</b>	<b>3.0%</b>
<b>Total ATL Classes</b>	<b>9,291.0</b>	<b>\$1,192,771,631</b>	<b>\$0</b>	<b>\$27,556,031</b>	<b>\$1,220,327,662</b>	<b>\$1,256,937,492</b>	<b>\$64,165,861</b>	<b>5.3%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$27,556,031</b>	<b>\$0</b>	<b>(\$27,556,031)</b>	<b>-2.3%</b>	<b>\$1,256,937,492</b>	<b>\$36,609,830</b>	<b>3.0%</b>
<b>BTL (Electric)</b>																			
GRLF	18.8	\$1,071,642	\$0	\$0	\$1,071,642	\$1,071,642	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,071,642	\$0	0.0%
Mersey Additional Energy	178.9	\$10,241,381	\$0	\$290,429	\$10,531,810	\$10,241,381	\$0	0.0%	\$0	\$0	\$0	0.0%	\$290,429	\$0	(\$290,429)	-2.8%	\$10,241,381	(\$290,429)	-2.8%
LRT	322.1	\$21,856,349	\$0	\$1,330,573	\$23,186,922	\$21,856,349	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,330,573	\$0	(\$1,330,573)	-5.7%	\$21,856,349	(\$1,330,573)	-5.7%
Bowater Mersey	189.0	\$9,782,311	\$0	\$0	\$9,782,311	\$9,782,311	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$9,782,311	\$0	0.0%
<b>Total BTL (Electric) Classes</b>	<b>708.8</b>	<b>\$42,951,683</b>	<b>\$0</b>	<b>\$1,621,002</b>	<b>\$44,572,685</b>	<b>\$42,951,683</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$1,621,002</b>	<b>\$0</b>	<b>(\$1,621,002)</b>	<b>-3.6%</b>	<b>\$42,951,683</b>	<b>(\$1,621,002)</b>	<b>-3.6%</b>
LED SL Capital Costs**		\$3,498,726	\$0	\$0	\$3,498,726	\$3,603,688	\$104,962	3.0%	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$3,603,688	\$104,962	3.0%
<b>In Province Total</b>	<b>9,999.8</b>	<b>\$1,239,222,040</b>	<b>\$0</b>	<b>\$29,177,033</b>	<b>\$1,268,399,073</b>	<b>\$1,303,492,862</b>	<b>\$64,270,822</b>	<b>5.1%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$29,177,033</b>	<b>\$0</b>	<b>(\$29,177,033)</b>	<b>-2.3%</b>	<b>\$1,303,492,862</b>	<b>\$35,093,790</b>	<b>2.8%</b>
Export	29.5	\$1,943,419	\$0	\$0	\$1,943,419	\$1,943,419	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,943,419	\$0	0.0%
<b>Total Electric Sales</b>	<b>10,029.3</b>	<b>\$1,241,165,459</b>	<b>\$0</b>	<b>\$29,177,033</b>	<b>\$1,270,342,492</b>	<b>\$1,305,436,281</b>	<b>\$64,270,822</b>	<b>5.1%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$29,177,033</b>	<b>\$0</b>	<b>(\$29,177,033)</b>	<b>-2.3%</b>	<b>\$1,305,436,281</b>	<b>\$35,093,790</b>	<b>2.8%</b>
Misc Revenue	710.6	\$22,871,177	\$0	\$0	\$22,871,177	\$23,190,143	\$318,966	1.4%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$23,190,143	\$318,966	1.4%
<b>Grand Total</b>	<b>10,739.9</b>	<b>\$1,264,036,636</b>	<b>\$0</b>	<b>\$29,177,033</b>	<b>\$1,293,213,669</b>	<b>\$1,328,626,424</b>	<b>\$64,589,788</b>	<b>5.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$29,177,033</b>	<b>\$0</b>	<b>(\$29,177,033)</b>	<b>-2.3%</b>	<b>\$1,328,626,424</b>	<b>\$35,412,755</b>	<b>2.7%</b>

46 \* The figures for LRT have been adjusted to reflect the correct load  
 47 \*\*LED Capital Costs will be updated at the time of the capital work order

2013 REVENUE INCREASE ANALYSIS

Rate Classes Columns	2013 Revenue at current rates before cost adjustment clauses		Revenue at current rates including 2012 AA/BA		Proposed Revenues 2013 Before Riders			AA Component				BA Component				2013 Revenue reflective of all FAM components				
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
	2013 Sales (GWh's)		2012 FAM AA	2012 FAM BA		Amount	Increase	Increase (%) over Total Cost of Power	2012 Amount	2013 Amount	Variance	Increase (%) over Total Cost of Power	2012 Amount	2013 Amount	Variance	Increase (%) over Total Cost of Power	Amount	Variance	Increase (%) over Total Cost of Power	
ATL																				
Residential	4,273.2	\$588,717,083	\$15,729,855	\$13,940,592	\$618,387,531	\$656,556,743	\$67,839,659	11.0%	\$15,729,855	\$0	(\$15,729,855)	-2.5%	\$13,940,592	\$11,528,175	(\$2,412,417)	-0.4%	\$668,084,918	\$49,697,387	8.0%	
Small General	231.3	\$31,454,192	\$836,570	\$784,960	\$33,075,722	\$35,078,754	\$3,624,562	11.0%	\$836,570	\$0	(\$836,570)	-2.5%	\$784,960	\$663,040	(\$121,920)	-0.4%	\$35,741,794	\$2,666,072	8.1%	
General Demand	2,435.3	\$275,984,112	\$9,236,101	\$9,197,989	\$294,418,202	\$307,786,600	\$31,802,488	10.8%	\$9,236,101	\$0	(\$9,236,101)	-3.1%	\$9,197,989	\$7,640,244	(\$1,557,745)	-0.5%	\$315,426,844	\$21,008,642	7.1%	
Large General	396.3	\$37,795,519	\$1,348,850	\$1,443,410	\$40,587,779	\$42,150,811	\$4,355,293	10.7%	\$1,348,850	\$0	(\$1,348,850)	-3.3%	\$1,443,410	\$1,341,147	(\$102,262)	-0.3%	\$43,491,959	\$2,904,180	7.2%	
Total Commercial	3,062.9	\$345,233,823	\$11,421,520	\$11,426,359	\$368,081,702	\$385,016,166	\$39,782,343	10.8%	\$11,421,520	\$0	(\$11,421,520)	-3.1%	\$11,426,359	\$9,644,431	(\$1,781,928)	-0.5%	\$394,660,597	\$26,578,895	7.2%	
Small Industrial	258.2	\$28,459,582	\$834,757	\$876,178	\$30,170,517	\$31,739,066	\$3,279,484	10.9%	\$834,757	\$0	(\$834,757)	-2.8%	\$876,178	\$827,567	(\$48,612)	-0.2%	\$32,566,633	\$2,396,116	7.9%	
Medium Industrial	498.8	\$47,959,530	\$1,569,891	\$1,659,488	\$51,188,909	\$53,486,053	\$5,526,522	10.8%	\$1,569,891	\$0	(\$1,569,891)	-3.1%	\$1,659,488	\$1,564,646	(\$94,842)	-0.2%	\$55,050,699	\$3,861,790	7.5%	
Large Industrial - Firm	224.8	\$18,598,529	\$721,583	\$796,880	\$20,116,992	\$20,592,922	\$1,994,393	9.9%	\$721,583	\$0	(\$721,583)	-3.6%	\$796,880	\$747,144	(\$49,736)	-0.2%	\$21,340,066	\$1,223,074	6.1%	
Large Industrial - Interruptible	696.6	\$55,222,023	\$2,153,715	\$2,378,457	\$59,754,194	\$61,734,196	\$6,512,174	10.9%	\$2,153,715	\$0	(\$2,153,715)	-3.6%	\$2,378,457	\$2,314,922	(\$63,535)	-0.1%	\$64,049,118	\$4,294,924	7.2%	
Total Large Industrial	921.4	\$73,820,552	\$2,875,298	\$3,175,337	\$79,871,186	\$82,327,118	\$8,506,567	10.7%	\$2,875,298	\$0	(\$2,875,298)	-3.6%	\$3,175,337	\$3,062,066	(\$113,271)	-0.1%	\$85,389,184	\$5,517,998	6.9%	
ELI 2PT - RTP*	0.0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	N/A	
Total Industrial	1,678.4	\$150,239,663	\$5,279,946	\$5,711,003	\$161,230,612	\$167,552,237	\$17,312,573	10.7%	\$5,279,946	\$0	(\$5,279,946)	-3.3%	\$5,711,003	\$5,454,279	(\$256,724)	-0.2%	\$173,006,515	\$11,775,903	7.3%	
Municipal	192.6	\$18,286,843	\$665,963	\$716,472	\$19,669,277	\$20,394,092	\$2,107,249	10.7%	\$665,963	\$0	(\$665,963)	-3.4%	\$716,472	\$525,575	(\$190,896)	-1.0%	\$20,919,667	\$1,250,390	6.4%	
Unmetered	104.4	\$22,338,108	\$365,351	\$422,941	\$23,126,401	\$24,633,382	\$2,295,274	9.9%	\$365,351	\$0	(\$365,351)	-1.6%	\$422,941	\$403,570	(\$19,371)	-0.1%	\$25,036,953	\$1,910,552	8.3%	
Total Other	297.0	\$40,624,951	\$1,031,314	\$1,139,413	\$42,795,678	\$45,027,474	\$4,402,523	10.3%	\$1,031,314	\$0	(\$1,031,314)	-2.4%	\$1,139,413	\$929,146	(\$210,267)	-0.5%	\$45,956,620	\$3,160,942	7.4%	
Total ATL Classes	9,311.5	\$1,124,815,521	\$33,462,635	\$32,217,367	\$1,190,495,523	\$1,254,152,619	\$129,337,098	10.9%	\$33,462,635	\$0	(\$33,462,635)	-2.8%	\$32,217,367	\$27,556,031	(\$4,661,336)	-0.4%	\$1,281,708,650	\$91,213,127	7.7%	
BTL (Electric)																				
GRLF	18.8	\$1,094,660	\$0	\$0	\$1,094,660	\$1,094,660	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,094,660	\$0	0.0%	
Mersey Additional Energy	178.9	\$10,282,532	\$0	\$419,451	\$10,701,983	\$10,282,532	\$0	0.0%	\$0	\$0	\$0	0.0%	\$419,451	\$290,429	(\$129,022)	-1.2%	\$10,572,961	(\$129,022)	-1.2%	
LRT	322.1	\$21,183,202	\$879,406	\$1,219,578	\$23,282,186	\$21,183,202	\$0	0.0%	\$879,406	\$0	(\$879,406)	-3.8%	\$1,219,578	\$1,330,573	\$110,995	0.5%	\$22,513,775	(\$768,411)	-3.3%	
Bowater Mersey	189.0	\$9,934,827	\$0	\$0	\$9,934,827	\$9,934,827	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$9,934,827	\$0	0.0%	
Total BTL (Electric) Classes	708.8	\$42,495,221	\$879,406	\$1,639,029	\$45,013,656	\$42,495,221	\$0	0.0%	\$879,406	\$0	(\$879,406)	-2.0%	\$1,639,029	\$1,621,002	(\$18,027)	0.0%	\$44,116,223	(\$897,433)	-2.0%	
LED SL Capital Costs		\$1,565,170	\$0	\$0	\$1,565,170	\$1,962,839	\$397,669	25.4%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,962,839	\$397,669	25.4%	
In Province Total	10,020.3	\$1,168,875,912	\$34,342,042	\$33,856,395	\$1,237,074,349	\$1,298,610,679	\$129,734,767	10.5%	\$34,342,042	\$0	(\$34,342,042)	-2.8%	\$33,856,395	\$29,177,033	(\$4,679,363)	-0.4%	\$1,327,787,711	\$90,713,363	7.3%	
Export	28.9	\$1,806,823	\$0	\$0	\$1,806,823	\$1,806,823	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,806,823	\$0	0.0%	
Total Electric Sales	10,049.2	\$1,170,682,735	\$34,342,042	\$33,856,395	\$1,238,881,172	\$1,300,417,502	\$129,734,767	10.5%	\$34,342,042	\$0	(\$34,342,042)	-2.8%	\$33,856,395	\$29,177,033	(\$4,679,363)	-0.4%	\$1,329,594,534	\$90,713,363	7.3%	
Misc Revenue	701.7	\$21,959,249	\$0	\$0	\$21,959,249	\$22,582,498	\$623,250	2.8%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$22,582,498	\$623,250	2.8%	
Grand Total	10,750.9	\$1,192,641,983	\$34,342,042	\$33,856,395	\$1,260,840,421	\$1,323,000,000	\$130,358,017	10.3%	\$34,342,042	\$0	(\$34,342,042)	-2.7%	\$33,856,395	\$29,177,033	(\$4,679,363)	-0.4%	\$1,352,177,033	\$91,336,612	7.2%	

\* The 2012 FAM AA/BA Figures have been adjusted to reflect the 2013 LRT Load

2013 REVENUE INCREASE ANALYSIS - RATE STABILIZATION

Rate Classes Columns	2013 Revenue at current rates before cost adjustment clauses					Proposed Revenues 2013 Before Riders and with Rate Stabilization			AA Component				BA Component				2013 Revenue reflective of all FAM components		
	2013 Sales (GWh's)		2012 FAM AA	2012 FAM BA	Revenue at current rates including 2012 AA/BA	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
	A	B	C	D	E	Amount	Increase	Increase (%) over Total Cost of Power	2012 Amount	2013 Amount	Variance	Increase (%) over Total Cost of Power	2012 Amount	2013 Amount	Variance	Increase (%) over Total Cost of Power	Amount	Variance	Increase (%) over Total Cost of Power
<b>ATL</b>																			
Residential	4,273.2	\$588,717,083	\$15,729,855	\$13,940,592	\$618,387,531	\$625,410,981	\$36,693,898	5.9%	\$15,729,855	\$0	(\$15,729,855)	-2.5%	\$13,940,592	\$11,528,175	(\$2,412,417)	-0.4%	\$636,939,157	\$18,551,626	3.0%
Small General	231.3	\$31,454,192	\$836,570	\$784,960	\$33,075,722	\$33,404,954	\$1,950,762	5.9%	\$836,570	\$0	(\$836,570)	-2.5%	\$784,960	\$663,040	(\$121,920)	-0.4%	\$34,067,994	\$992,272	3.0%
General Demand	2,435.3	\$275,984,112	\$9,236,101	\$9,197,989	\$294,418,202	\$295,610,504	\$19,626,392	6.7%	\$9,236,101	\$0	(\$9,236,101)	-3.1%	\$9,197,989	\$7,640,244	(\$1,557,745)	-0.5%	\$303,250,748	\$8,832,546	3.0%
Large General	396.3	\$37,795,519	\$1,348,850	\$1,443,410	\$40,587,779	\$40,464,264	\$2,668,746	6.6%	\$1,348,850	\$0	(\$1,348,850)	-3.3%	\$1,443,410	\$1,341,147	(\$102,262)	-0.3%	\$41,805,412	\$1,217,633	3.0%
<b>Total Commercial</b>	<b>3,062.9</b>	<b>\$345,233,823</b>	<b>\$11,421,520</b>	<b>\$11,426,359</b>	<b>\$368,081,702</b>	<b>\$369,479,722</b>	<b>\$24,245,899</b>	<b>6.6%</b>	<b>\$11,421,520</b>	<b>\$0</b>	<b>(\$11,421,520)</b>	<b>-3.1%</b>	<b>\$11,426,359</b>	<b>\$9,644,431</b>	<b>(\$1,781,928)</b>	<b>-0.5%</b>	<b>\$379,124,153</b>	<b>\$11,042,451</b>	<b>3.0%</b>
Small Industrial	258.2	\$28,459,582	\$834,757	\$876,178	\$30,170,517	\$30,248,065	\$1,788,484	5.9%	\$834,757	\$0	(\$834,757)	-2.8%	\$876,178	\$827,567	(\$48,612)	-0.2%	\$31,075,632	\$905,115	3.0%
Medium Industrial	498.8	\$47,959,530	\$1,569,891	\$1,659,488	\$51,188,909	\$51,159,930	\$3,200,400	6.3%	\$1,569,891	\$0	(\$1,569,891)	-3.1%	\$1,659,488	\$1,564,646	(\$94,842)	-0.2%	\$52,724,577	\$1,535,667	3.0%
Large Industrial - Firm	224.8	\$18,598,529	\$721,583	\$796,880	\$20,116,992	\$19,860,991	\$1,376,131	6.8%	\$721,583	\$0	(\$721,583)	-3.6%	\$796,880	\$747,144	(\$49,736)	-0.2%	\$20,608,135	\$491,143	2.4%
Large Industrial - Interruptible	696.6	\$55,222,023	\$2,153,715	\$2,378,457	\$59,754,194	\$59,344,265	\$4,009,876	6.7%	\$2,153,715	\$0	(\$2,153,715)	-3.6%	\$2,378,457	\$2,314,922	(\$63,535)	-0.1%	\$61,659,187	\$1,904,992	3.2%
Total Large Industrial	921.4	\$73,820,552	\$2,875,298	\$3,175,337	\$79,871,186	\$79,205,256	\$5,384,705	6.7%	\$2,875,298	\$0	(\$2,875,298)	-3.6%	\$3,175,337	\$3,062,066	(\$113,271)	-0.1%	\$82,267,322	\$2,396,136	3.0%
ELI 2PT - RTP*	0.0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	N/A
<b>Total Industrial</b>	<b>1,678.4</b>	<b>\$150,239,663</b>	<b>\$5,279,946</b>	<b>\$5,711,003</b>	<b>\$161,230,612</b>	<b>\$160,613,252</b>	<b>\$10,373,588</b>	<b>6.4%</b>	<b>\$5,279,946</b>	<b>\$0</b>	<b>(\$5,279,946)</b>	<b>-3.3%</b>	<b>\$5,711,003</b>	<b>\$5,454,279</b>	<b>(\$256,724)</b>	<b>-0.2%</b>	<b>\$166,067,531</b>	<b>\$4,836,918</b>	<b>3.0%</b>
Municipal	192.6	\$18,286,843	\$665,963	\$716,472	\$19,669,277	\$19,740,844	\$1,454,001	7.4%	\$665,963	\$0	(\$665,963)	-3.4%	\$716,472	\$525,575	(\$190,896)	-1.0%	\$20,266,420	\$597,143	3.0%
Unmetered	104.4	\$22,338,108	\$365,351	\$422,941	\$23,126,401	\$23,416,622	\$1,078,514	4.7%	\$365,351	\$0	(\$365,351)	-1.6%	\$422,941	\$403,570	(\$19,371)	-0.1%	\$23,820,193	\$693,792	3.0%
<b>Total Other</b>	<b>297.0</b>	<b>\$40,624,951</b>	<b>\$1,031,314</b>	<b>\$1,139,413</b>	<b>\$42,795,678</b>	<b>\$43,157,467</b>	<b>\$2,532,516</b>	<b>5.9%</b>	<b>\$1,031,314</b>	<b>\$0</b>	<b>(\$1,031,314)</b>	<b>-2.4%</b>	<b>\$1,139,413</b>	<b>\$929,146</b>	<b>(\$210,267)</b>	<b>-0.5%</b>	<b>\$44,086,613</b>	<b>\$1,290,935</b>	<b>3.0%</b>
<b>Total ATL Classes</b>	<b>9,311.5</b>	<b>\$1,124,815,521</b>	<b>\$33,462,635</b>	<b>\$32,217,367</b>	<b>\$1,190,495,523</b>	<b>\$1,198,661,422</b>	<b>\$73,845,902</b>	<b>6.2%</b>	<b>\$33,462,635</b>	<b>\$0</b>	<b>(\$33,462,635)</b>	<b>-2.8%</b>	<b>\$32,217,367</b>	<b>\$27,556,031</b>	<b>(\$4,661,336)</b>	<b>-0.4%</b>	<b>\$1,226,217,453</b>	<b>\$35,721,930</b>	<b>3.0%</b>
<b>BTL (Electric)</b>																			
GRLF	18.8	\$1,094,660	\$0	\$0	\$1,094,660	\$1,094,660	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,094,660	\$0	0.0%
Mersey Additional Energy	178.9	\$10,282,532	\$0	\$419,451	\$10,701,983	\$10,282,532	\$0	0.0%	\$0	\$0	\$0	0.0%	\$419,451	\$290,429	(\$129,022)	-1.2%	\$10,572,961	(\$129,022)	-1.2%
LRT	322.1	\$21,183,202	\$879,406	\$1,219,578	\$23,282,186	\$21,183,202	\$0	0.0%	\$879,406	\$0	(\$879,406)	-3.8%	\$1,219,578	\$1,330,573	\$110,995	0.5%	\$22,513,775	(\$768,411)	-3.3%
Bowater Mersey	189.0	\$9,934,827	\$0	\$0	\$9,934,827	\$9,934,827	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$9,934,827	\$0	0.0%
<b>Total BTL (Electric) Classes</b>	<b>708.8</b>	<b>\$42,495,221</b>	<b>\$879,406</b>	<b>\$1,639,029</b>	<b>\$45,013,656</b>	<b>\$42,495,221</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$879,406</b>	<b>\$0</b>	<b>(\$879,406)</b>	<b>-2.0%</b>	<b>\$1,639,029</b>	<b>\$1,621,002</b>	<b>(\$18,027)</b>	<b>0.0%</b>	<b>\$44,116,223</b>	<b>(\$897,433)</b>	<b>-2.0%</b>
LED SL Capital Costs**		\$1,565,170	\$0	\$0	\$1,565,170	\$1,612,125	\$46,955	3.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,612,125	\$46,955	3.0%
<b>In Province Total</b>	<b>10,020.3</b>	<b>\$1,168,875,912</b>	<b>\$34,342,042</b>	<b>\$33,856,395</b>	<b>\$1,237,074,349</b>	<b>\$1,242,768,768</b>	<b>\$73,892,857</b>	<b>6.0%</b>	<b>\$34,342,042</b>	<b>\$0</b>	<b>(\$34,342,042)</b>	<b>-2.8%</b>	<b>\$33,856,395</b>	<b>\$29,177,033</b>	<b>(\$4,679,363)</b>	<b>-0.4%</b>	<b>\$1,271,945,801</b>	<b>\$34,871,452</b>	<b>2.8%</b>
Export	28.9	\$1,806,823	\$0	\$0	\$1,806,823	\$1,806,823	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,806,823	\$0	0.0%
<b>Total Electric Sales</b>	<b>10,049.2</b>	<b>\$1,170,682,735</b>	<b>\$34,342,042</b>	<b>\$33,856,395</b>	<b>\$1,238,881,172</b>	<b>\$1,244,575,591</b>	<b>\$73,892,857</b>	<b>6.0%</b>	<b>\$34,342,042</b>	<b>\$0</b>	<b>(\$34,342,042)</b>	<b>-2.8%</b>	<b>\$33,856,395</b>	<b>\$29,177,033</b>	<b>(\$4,679,363)</b>	<b>-0.4%</b>	<b>\$1,273,752,624</b>	<b>\$34,871,452</b>	<b>2.8%</b>
Misc Revenue	701.7	\$21,959,249	\$0	\$0	\$21,959,249	\$22,315,097	\$355,849	1.6%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$22,315,097	\$355,849	1.6%
<b>Grand Total</b>	<b>10,750.9</b>	<b>\$1,192,641,983</b>	<b>\$34,342,042</b>	<b>\$33,856,395</b>	<b>\$1,260,840,421</b>	<b>\$1,266,890,689</b>	<b>\$74,248,705</b>	<b>5.9%</b>	<b>\$34,342,042</b>	<b>\$0</b>	<b>(\$34,342,042)</b>	<b>-2.7%</b>	<b>\$33,856,395</b>	<b>\$29,177,033</b>	<b>(\$4,679,363)</b>	<b>-0.4%</b>	<b>\$1,296,067,721</b>	<b>\$35,227,301</b>	<b>2.8%</b>

46 \* The 2012 FAM AA/BA Figures have been adjusted to reflect the 2013 LRT Load

47 \*\*LED Capital Costs will be updated at the time of the capital work order



**RELIEF FROM 2014 REVENUE INCREASE UNDER RATE STABILIZATION PLAN**

Rate Classes Columns Formulas	2014 Proposed Revenues With Riders Before Rate Stabilization	2014 Proposed Revenues With Riders After Rate Stabilization	Revenue Increase relief by rate class by the end of 2014					
	<b>G</b>	<b>H</b>	<b>I</b>	<b>J</b>	<b>K</b>	<b>L</b>	<b>M</b>	<b>O</b>
	Amount	Amount	<b>G - H</b>	Fixed Cost Contribution from the NPPH Mill	Interest	<b>I + J + K</b>	<b>F</b>	<b>T + U + V</b>
			2014 Deferred Amount			2014 Total	2013 Deferred Amount	Total Deferred Amount
<b>ATL</b>								
<b>Residential</b>	<b>\$689,767,669</b>	<b>\$653,998,267</b>	<b>\$35,769,402</b>	<b>\$0</b>	<b>\$1,400,372</b>	<b>\$37,169,774</b>	<b>\$34,887,552</b>	<b>\$72,057,326</b>
Small General	\$36,687,017	\$34,825,489	\$1,861,528	\$0	\$72,879	\$1,934,406	\$1,874,887	\$3,809,294
General Demand	\$321,964,307	\$309,954,678	\$12,009,629	\$0	\$470,177	\$12,479,806	\$13,638,909	\$26,118,715
Large General	\$43,662,457	\$42,344,632	\$1,317,826	\$0	\$51,593	\$1,369,419	\$1,889,165	\$3,258,584
<b>Total Commercial</b>	<b>\$402,313,781</b>	<b>\$387,124,799</b>	<b>\$15,188,982</b>	<b>\$0</b>	<b>\$594,649</b>	<b>\$15,783,631</b>	<b>\$17,402,962</b>	<b>\$33,186,592</b>
Small Industrial	\$33,494,503	\$32,037,181	\$1,457,322	\$0	\$57,054	\$1,514,376	\$1,670,126	\$3,184,503
Medium Industrial	\$57,292,737	\$55,115,575	\$2,177,162	\$0	\$85,236	\$2,262,398	\$2,605,578	\$4,867,976
Large Industrial - Firm	\$21,922,990	\$21,434,038	\$488,952	\$0	\$19,142	\$508,095	\$819,864	\$1,327,958
Large Industrial - Interruptible	\$64,921,418	\$63,349,834	\$1,571,584	\$0	\$61,528	\$1,633,111	\$2,677,053	\$4,310,164
Total Large Industrial	\$86,844,408	\$84,783,872	\$2,060,536	\$0	\$80,670	\$2,141,206	\$3,496,916	\$5,638,122
ELI 2PT - RTP*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Industrial</b>	<b>\$177,631,648</b>	<b>\$171,936,627</b>	<b>\$5,695,020</b>	<b>\$0</b>	<b>\$222,960</b>	<b>\$5,917,980</b>	<b>\$7,772,621</b>	<b>\$13,690,601</b>
Municipal	\$21,482,620	\$20,863,552	\$619,069	\$0	\$24,237	\$643,305	\$731,727	\$1,375,032
Unmetered	\$23,989,269	\$23,014,246	\$975,023	\$0	\$38,172	\$1,013,195	\$1,362,939	\$2,376,134
<b>Total Other</b>	<b>\$45,471,889</b>	<b>\$43,877,798</b>	<b>\$1,594,091</b>	<b>\$0</b>	<b>\$62,409</b>	<b>\$1,656,500</b>	<b>\$2,094,666</b>	<b>\$3,751,166</b>
<b>Total ATL Classes</b>	<b>\$1,315,184,988</b>	<b>\$1,256,937,492</b>	<b>\$58,247,496</b>	<b>\$0</b>	<b>\$2,280,389</b>	<b>\$60,527,885</b>	<b>\$62,157,800</b>	<b>\$122,685,686</b>
<b>BTL (Electric)</b>								
GRLF	\$1,071,642	\$1,071,642	\$0	\$0	\$0	\$0	\$0	\$0
Mersey Additional Energy	\$10,241,381	\$10,241,381	\$0	\$0	\$0	\$0	\$0	\$0
LRT	\$21,856,349	\$21,856,349	\$0	\$0	\$0	\$0	\$0	\$0
Bowater Mersey	\$9,782,311	\$9,782,311	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total BTL (Electric) Classes</b>	<b>\$42,951,683</b>	<b>\$42,951,683</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
LED SL Capital Costs**	\$4,340,815	\$3,603,688	\$737,128	\$0	\$28,859	\$765,986	\$392,848	\$1,158,834
<b>In Province Total</b>	<b>\$1,362,477,486</b>	<b>\$1,303,492,862</b>	<b>\$58,984,623</b>	<b>\$0</b>	<b>\$2,309,248</b>	<b>\$61,293,871</b>	<b>\$62,550,648</b>	<b>\$123,844,519</b>
Export	\$1,943,419	\$1,943,419	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Electric Sales</b>	<b>\$1,364,420,905</b>	<b>\$1,305,436,281</b>	<b>\$58,984,623</b>	<b>\$0</b>	<b>\$2,309,248</b>	<b>\$61,293,871</b>	<b>\$62,550,648</b>	<b>\$123,844,519</b>
Misc Revenue	\$23,479,095	\$23,190,143	\$288,953	\$0	\$11,312	\$300,265	\$298,714	\$598,979
<b>Grand Total</b>	<b>\$1,387,900,000</b>	<b>\$1,328,626,424</b>	<b>\$59,273,576</b>	<b>\$0</b>	<b>\$2,320,561</b>	<b>\$61,594,136</b>	<b>\$62,849,362</b>	<b>\$124,443,498</b>

\* The figures for LRT have been adjusted to reflect the correct load

7.8%

\*\*LED Capital Costs will be updated at the time of the capital work order

**RELIEF FROM 2013 REVENUE INCREASE UNDER RATE STABILIZATION PLAN**

Rate Classes Columns Formula	2013 Revenue at current rates before cost adjustment clauses					2013 Proposed Revenues With Riders Before Rate Stabilization	2013 Proposed Revenues With Riders After Rate Stabilization	Revenue Increase relief by rate class by the end of 2014			
	2013 Sales (GWh's)		2012 FAM AA	2012 FAM BA	Revenue at current rates including 2012 AA/BA	A	B	C A - C	D	E Total Interest Associated with 2013 Deferral by the end of 2014	F C + D + E
	A	B	C	D	E	Amount	Amount	2013 Deferred Amount	Fixed Cost Contribution from the NPPH Mill	Total 2013 Deferred Amount	Total 2013 Deferred Amount
<b>ATL</b>											
<b>Residential</b>	<b>4,273.2</b>	<b>\$588,717,083</b>	<b>\$15,729,855</b>	<b>\$13,940,592</b>	<b>\$618,387,531</b>	<b>\$668,084,918</b>	<b>\$636,939,157</b>	<b>\$31,145,761</b>	<b>\$0</b>	<b>\$3,741,791</b>	<b>\$34,887,552</b>
Small General	231.3	\$31,454,192	\$836,570	\$784,960	\$33,075,722	\$35,741,794	\$34,067,994	\$1,673,800	\$0	\$201,087	\$1,874,887
General Demand	2,435.3	\$275,984,112	\$9,236,101	\$9,197,989	\$294,418,202	\$315,426,844	\$303,250,748	\$12,176,096	\$0	\$1,462,812	\$13,638,909
Large General	396.3	\$37,795,519	\$1,348,850	\$1,443,410	\$40,587,779	\$43,491,959	\$41,805,412	\$1,686,547	\$0	\$202,618	\$1,889,165
<b>Total Commercial</b>	<b>3,062.9</b>	<b>\$345,233,823</b>	<b>\$11,421,520</b>	<b>\$11,426,359</b>	<b>\$368,081,702</b>	<b>\$394,660,597</b>	<b>\$379,124,153</b>	<b>\$15,536,444</b>	<b>\$0</b>	<b>\$1,866,518</b>	<b>\$17,402,962</b>
Small Industrial	258.2	\$28,459,582	\$834,757	\$876,178	\$30,170,517	\$32,566,633	\$31,075,632	\$1,491,000	\$0	\$179,126	\$1,670,126
Medium Industrial	498.8	\$47,959,530	\$1,569,891	\$1,659,488	\$51,188,909	\$55,050,699	\$52,724,577	\$2,326,122	\$0	\$279,456	\$2,605,578
Large Industrial - Firm	224.8	\$18,598,529	\$721,583	\$796,880	\$20,116,992	\$21,340,066	\$20,608,135	\$731,931	\$0	\$87,933	\$819,864
Large Industrial - Interruptible	696.6	\$55,222,023	\$2,153,715	\$2,378,457	\$59,754,194	\$64,049,118	\$61,659,187	\$2,389,931	\$0	\$287,122	\$2,677,053
Total Large Industrial	921.4	\$73,820,552	\$2,875,298	\$3,175,337	\$79,871,186	\$85,389,184	\$82,267,322	\$3,121,862	\$0	\$375,054	\$3,496,916
ELI 2PT - RTP*	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Industrial</b>	<b>1,678.4</b>	<b>\$150,239,663</b>	<b>\$5,279,946</b>	<b>\$5,711,003</b>	<b>\$161,230,612</b>	<b>\$173,006,515</b>	<b>\$166,067,531</b>	<b>\$6,938,985</b>	<b>\$0</b>	<b>\$662,176</b>	<b>\$7,772,621</b>
Municipal	192.6	\$18,286,843	\$665,963	\$716,472	\$19,669,277	\$20,919,667	\$20,266,420	\$653,247	\$0	\$78,480	\$731,727
Unmetered	104.4	\$22,338,108	\$365,351	\$422,941	\$23,126,401	\$25,036,953	\$23,820,193	\$1,216,760	\$0	\$146,179	\$1,362,939
<b>Total Other</b>	<b>297.0</b>	<b>\$40,624,951</b>	<b>\$1,031,314</b>	<b>\$1,139,413</b>	<b>\$42,795,678</b>	<b>\$45,956,620</b>	<b>\$44,086,613</b>	<b>\$1,870,007</b>	<b>\$0</b>	<b>\$224,659</b>	<b>\$2,094,666</b>
<b>Total ATL Classes</b>	<b>9,311.5</b>	<b>\$1,124,815,521</b>	<b>\$33,462,635</b>	<b>\$32,217,367</b>	<b>\$1,190,495,523</b>	<b>\$1,281,708,650</b>	<b>\$1,226,217,453</b>	<b>\$55,491,197</b>	<b>\$0</b>	<b>\$6,495,144</b>	<b>\$62,157,800</b>
<b>BTL (Electric)</b>											
GRLF	18.8	\$1,094,660	\$0	\$0	\$1,094,660	\$1,094,660	\$1,094,660	\$0	\$0	\$0	\$0
Mersey Additional Energy LRT	178.9	\$10,282,532	\$0	\$419,451	\$10,701,983	\$10,572,961	\$10,572,961	\$0	\$0	\$0	\$0
Bowater Mersey	322.1	\$21,183,202	\$879,406	\$1,219,578	\$23,282,186	\$22,513,775	\$22,513,775	\$0	\$0	\$0	\$0
<b>Total BTL (Electric) Classes</b>	<b>189.0</b>	<b>\$9,934,827</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,934,827</b>	<b>\$9,934,827</b>	<b>\$9,934,827</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
LED SL Capital Costs**		\$1,565,170	\$0	\$0	\$1,565,170	\$1,962,839	\$1,612,125	\$350,714	\$0	\$42,134	\$392,848
<b>In Province Total</b>	<b>10,020.3</b>	<b>\$1,168,875,912</b>	<b>\$34,342,042</b>	<b>\$33,856,395</b>	<b>\$1,237,074,349</b>	<b>\$1,327,787,711</b>	<b>\$1,271,945,801</b>	<b>\$55,841,910</b>	<b>\$0</b>	<b>\$6,537,278</b>	<b>\$62,550,648</b>
Export	28.9	\$1,806,823	\$0	\$0	\$1,806,823	\$1,806,823	\$1,806,823	\$0	\$0	\$0	\$0
<b>Total Electric Sales</b>	<b>10,049.2</b>	<b>\$1,170,682,735</b>	<b>\$34,342,042</b>	<b>\$33,856,395</b>	<b>\$1,238,881,172</b>	<b>\$1,329,594,534</b>	<b>\$1,273,752,624</b>	<b>\$55,841,910</b>	<b>\$0</b>	<b>\$6,537,278</b>	<b>\$62,550,648</b>
Misc Revenue	701.7	\$21,959,249	\$0	\$0	\$21,959,249	\$22,582,498	\$22,315,097	\$267,401	\$0	\$31,313	\$298,714
<b>Grand Total</b>	<b>10,750.9</b>	<b>\$1,192,641,983</b>	<b>\$34,342,042</b>	<b>\$33,856,395</b>	<b>\$1,260,840,421</b>	<b>\$1,352,177,033</b>	<b>\$1,296,067,721</b>	<b>\$56,109,311</b>	<b>\$0</b>	<b>\$6,568,590</b>	<b>\$62,849,362</b>

\* The 2012 FAM AA/BA Figures have been adjusted to reflect the 2013 LRT Load

\*\*LED Capital Costs will be updated at the time of the capital work order