

Welland Hydro-Electric System Corp.
Request for Recovery of 2007 Pils Expense
Application Board File Number EB-2007-0663

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WELLAND HYDRO-ELECTRIC SYSTEM CORP.

P.O. Box 280 950 East Main Street, Welland, Ontario L3B 5P6 Telephone 905-732-1381 Fax 905-732-0266

July 23, 2007

Delivered by Courier and E-mail

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319, 27th Floor
2300 Yonge Street

Re: Welland Hydro-Electric System Corp.
Application to the Ontario Energy Board
For Revised Electricity Distribution Rates and Charges
Effective October 1, 2007

Attached please find three copies of Welland Hydro-Electric System Corp.'s application for revised Electricity Distribution Rates and Charges effective October 1, 2007. Also included are three copies of Current Tariff of Rates and Charges-May 1, 2007, Revised Tariff of Rates and Charges-October 1, 2007, and Customer Impact Sheets.

A electronic version containing the above files and revised copies of the 2006 OEB model, 2006 EDR model, and 2007 IRM model have also been provided.

Please forward all correspondence and orders pertaining to this proceeding to the following:

Wayne Armstrong
Director of Finance
Welland Hydro-Electric System Corp.
950 East Main Street
P.O. Box 280
Welland, Ontario L3B 5P6

Tel: 1-905-732-1381 Ext. 234
Fax: 1-905-732-0123
E-mail: warmstrong@wellandhydro.com

Yours very truly,

Welland Hydro-Electric System Corp.

Copies to: Mr. Keith Ritchie, Ontario Energy Board



WELLAND HYDRO-ELECTRIC SYSTEM CORP.

P.O. Box 280 950 East Main Street, Welland, Ontario L3B 5P6 Telephone 905-732-1381 Fax 905-732-0266

July 23, 2007

Ms Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319, 27th Floor
2300 Yonge Street
Toronto, Ontario
M4P 1E4

Dear Ms Walli

Re: Welland Hydro-Electric System Corp.
Request for recovery of 2007 PILs expense

On June 14, 2007 Welland Hydro-Electric System Corp. ("Welland Hydro") presented an application to the Ontario Energy Board through legal council Borden, Ladner, & Gervais requesting recovery of 2007 PILs expenses. Please be advised that Welland Hydro wishes to amend this application at this time.

As indicated in the June 14th application, Welland Hydro's current rates do not provide for full recovery of PILs expenses resulting in a revenue short fall of \$353,832. This was the result of a \$733,628 Non-Capital Loss carry forward being used to reduce PILs expense in the 2006 electricity distribution rate ("EDR") application (RP 2005-0020/EB-2005-0428). Although it was appropriate to provide this benefit to Welland Hydro's customers at that time, it now presents an unfair situation for the utility going forward. For the 2007 electricity rate application (EB-2007-0586) Welland Hydro was required to use 2006 approved rates as a base to calculate new rates effective May 1, 2007. These base rates were inappropriate for use in the 2007 rate application as they contained a "one time" PILs benefit which in fact has been eliminated in its entirety in 2006.

As a result, Welland Hydro is requesting the OEB to consider the following revised actions:

- 1) Recalculate the Tax Provision for the 2006 EDR Model Rate Recovery with the Non-Capital Tax Loss carry forward eliminated.
- 2) Calculate adjusted 2006 base rates going forward using the revised Tax Provision for the 2006 EDR Model Rate Recovery.

3) Revise current distribution rates for Welland Hydro by inputting the adjusted 2006 base rates into the 2007 IRM model.

As forecasted revenues and expenses used in the 2006 EDR are a matter of record, Welland Hydro should not be required to provide a 2007 Cost of Service application.

Copies (3) of the current and revised Welland Hydro Tariff of Rates and Charges have been provided with along with a computer disk containing revised 2006 OEB Tax, 2006 EDR, 2007 IRM, and Customer Impact files.

Customer impact documents attached (3 copies) indicate that the revised rates will result in a 1.2% increase in the total monthly bill for residential customers. All other customer classes will see equal or less percentage impacts to their monthly bills. In order to reduce the impact to customers during the current rate year, Welland Hydro is requesting that the revised 2007 rates become effective October 1, 2007.

Thank you for your assistance in this matter. Should you have any questions or require further information, please do not hesitate to contact me.

Yours very truly,

Wayne Armstrong
Director of Finance
Welland Hydro-Electric System Corp.

cc: Mr. Keith Ritchie
Ontario Energy Board
Electricity Rate Application Group
Project Advisor

Welland Hydro-Electric System Corp.
Residential Bill Impact Current vs Revised-Summer
Current Rates (May 1, 2007) vs Revised Rates (Oct 1, 2007)

Regulated Price Plan	May 1 to Oct 31
Residential	\$ / kWh
less than or equal to	600 \$ 0.053
greater than	> 600 \$ 0.062

Residential

Consumption	1,000	kWh	Loss Factor 1.0599
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	Current			Revised			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	600	\$ 0.0530	\$ 31.80	600	\$ 0.0530	\$ 31.80	\$0.00	0.0%	26.15%
Energy Second Tier (kWh)	460	\$ 0.0620	\$ 28.52	460	\$ 0.0620	\$ 28.52	\$0.00	0.0%	23.45%
Energy			\$ 60.32			\$ 60.32	\$0.00	0.0%	49.60%
Monthly Service Charge	1	\$ 12.51	\$ 12.51	1	\$ 13.15	\$ 13.15	\$0.64	5.1%	10.81%
Distribution (kWh)	1,000	\$ 0.0123	\$ 12.30	1,000	\$ 0.0130	\$ 13.00	\$0.70	5.7%	10.69%
Regulatory Assets (kWh)	1,000	\$ 0.0030	\$ 3.00	1,000	\$ 0.0030	\$ 3.00	\$0.00	0.0%	2.47%
Retail Transmission Rate – Network Service Rate	1,060	\$ 0.0062	\$ 6.57	1,060	\$ 0.0062	\$ 6.57	\$0.00	0.0%	5.40%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1,060	\$ 0.0046	\$ 4.88	1,060	\$ 0.0046	\$ 4.88	\$0.00	0.0%	4.01%
Delivery			\$ 39.26			\$ 40.60	\$1.34	3.4%	33.38%
Wholesale Market Service Rate	1060	\$ 0.0052	\$ 5.51	1060	\$ 0.0052	\$ 5.51	\$0.00	0.0%	4.53%
Rural Rate Protection Charge	1060	\$ 0.0010	\$ 1.06	1060	\$ 0.0010	\$ 1.06	\$0.00	0.0%	0.87%
Regulated Price Plan – Administration Charge	1	\$ 0.2500	\$ 0.25	1	\$ 0.2500	\$ 0.25	\$0.00	0.0%	0.21%
Regulatory			\$ 6.82			\$ 6.82	\$0.00	0.0%	5.61%
DRC	1,000	\$ 0.0070	\$ 7.00	1,000	\$ 0.0070	\$ 7.00	\$0.00	0.0%	5.76%
Total Bill before Taxes			\$ 113.40			\$ 114.74	\$1.34	1.2%	94.34%
GST	\$ 113.40	6.00%	\$ 6.80	\$ 114.74	6.00%	\$ 6.88	\$0.08	1.2%	5.66%
Total Bill after Taxes			\$ 120.20			\$ 121.62	\$1.42	1.2%	100.00%

Welland Hydro-Electric System Corp.
Residential Bill Impact Current vs Revised-Winter
Current Rates (May 1, 2007) vs Revised Rates (Oct 1, 2007)

Regulated Price Plan	Nov 1 to Apr 30
Residential	\$ / kWh
less than or equal to	1000 \$ 0.053
greater than	> 1000 \$ 0.062

Residential

Consumption	1,000	kWh	Loss Factor 1.0599
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	Current			Revised			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	1,000	\$ 0.0530	\$ 53.00	1,000	\$ 0.0530	\$ 53.00	\$0.00	0.0%	44.99%
Energy Second Tier (kWh)	60	\$ 0.0620	\$ 3.72	60	\$ 0.0620	\$ 3.72	\$0.00	0.0%	3.16%
Energy			\$ 56.72			\$ 56.72	\$0.00	0.0%	48.15%
Monthly Service Charge	1	\$ 12.51	\$ 12.51	1	\$ 13.15	\$ 13.15	\$0.64	5.1%	11.16%
Distribution (kWh)	1,000	\$ 0.0123	\$ 12.30	1,000	\$ 0.0130	\$ 13.00	\$0.70	5.7%	11.03%
Regulatory Assets (kWh)	1,000	\$ 0.0030	\$ 3.00	1,000	\$ 0.0030	\$ 3.00	\$0.00	0.0%	2.55%
Retail Transmission Rate – Network Service Rate	1,060	\$ 0.0062	\$ 6.57	1,060	\$ 0.0062	\$ 6.57	\$0.00	0.0%	5.58%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1,060	\$ 0.0046	\$ 4.88	1,060	\$ 0.0046	\$ 4.88	\$0.00	0.0%	4.14%
Delivery			\$ 39.26			\$ 40.60	\$1.34	3.4%	34.46%
Wholesale Market Service Rate	1060	\$ 0.0052	\$ 5.51	1060	\$ 0.0052	\$ 5.51	\$0.00	0.0%	4.68%
Rural Rate Protection Charge	1060	\$ 0.0010	\$ 1.06	1060	\$ 0.0010	\$ 1.06	\$0.00	0.0%	0.90%
Regulated Price Plan – Administration Charge	1	\$ 0.2500	\$ 0.25	1	\$ 0.2500	\$ 0.25	\$0.00	0.0%	0.21%
Regulatory			\$ 6.82			\$ 6.82	\$0.00	0.0%	5.79%
DRC	1,000	\$ 0.0070	\$ 7.00	1,000	\$ 0.0070	\$ 7.00	\$0.00	0.0%	5.94%
Total Bill before Taxes			\$ 109.80			\$ 111.14	\$1.34	1.2%	94.34%
GST	\$ 109.80	6.00%	\$ 6.59	\$ 111.14	6.00%	\$ 6.67	\$0.08	1.2%	5.66%
Total Bill after Taxes			\$ 116.39			\$ 117.81	\$1.42	1.2%	100.00%

Welland Hydro-Electric System Corp.
General Service < 50kw Bill Impact Current vs Revised
Current Rates (May 1, 2007) vs Revised Rates (Oct 1, 2007)

Regulated Price Plan	May 1 to Apr 30
General Service < 50 kw	\$ / kWh
less than or equal to	750 \$ 0.053
greater than	> 750 \$ 0.062

General Service <50 kw

Consumption	5,000	kWh	Loss Factor 1.0599
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	Current			Revised			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	\$ 0.0530	\$ 39.75	750	\$ 0.0530	\$ 39.75	\$0.00	0.0%	7.44%
Energy Second Tier (kWh)	4,550	\$ 0.0620	\$ 282.10	4,550	\$ 0.0620	\$ 282.10	\$0.00	0.0%	52.78%
Energy			\$ 321.85			\$ 321.85	\$0.00	0.0%	60.21%
Monthly Service Charge	1	\$ 18.44	\$ 18.44	1	\$ 19.40	\$ 19.40	\$0.96	5.2%	3.63%
Distribution (kWh)	5,000	\$ 0.0063	\$ 31.50	5,000	\$ 0.0067	\$ 33.50	\$2.00	6.3%	6.27%
Regulatory Assets (kWh)	5,000	\$ 0.0020	\$ 10.00	5,000	\$ 0.0020	\$ 10.00	\$0.00	0.0%	1.87%
Retail Transmission Rate – Network Service Rate	5,300	\$ 0.0055	\$ 29.15	5,300	\$ 0.0055	\$ 29.15	\$0.00	0.0%	5.45%
Retail Transmission Rate – Line and Transformation Connection Service Rate	5,300	\$ 0.0042	\$ 22.26	5,300	\$ 0.0042	\$ 22.26	\$0.00	0.0%	4.16%
Delivery			\$ 111.35			\$ 114.31	\$2.96	2.7%	21.39%
Wholesale Market Service Rate	5300	\$ 0.0052	\$ 27.56	5300	\$ 0.0052	\$ 27.56	\$0.00	0.0%	5.16%
Rural Rate Protection Charge	5300	\$ 0.0010	\$ 5.30	5300	\$ 0.0010	\$ 5.30	\$0.00	0.0%	0.99%
Regulated Price Plan – Administration Charge	1	\$ 0.2500	\$ 0.25	1	\$ 0.2500	\$ 0.25	\$0.00	0.0%	0.05%
Regulatory			\$ 33.11			\$ 33.11	\$0.00	0.0%	6.19%
DRC	5,000	\$ 0.0070	\$ 35.00	5,000	\$ 0.0070	\$ 35.00	\$0.00	0.0%	6.55%
Total Bill before Taxes			\$ 501.31			\$ 504.27	\$2.96	0.6%	94.34%
GST	\$ 501.31	6.00%	\$ 30.08	\$ 504.27	6.00%	\$ 30.26	\$0.18	0.6%	5.66%
Total Bill after Taxes			\$ 531.39			\$ 534.53	\$3.14	0.6%	100.00%

Welland Hydro-Electric System Corp.
General Service 50 to 4999 kw Bill Impact Current vs Revised
Current Rates (May 1, 2007) vs Revised Rates (Oct 1, 2007)

Regulated Price Plan	May 1 to Apr 30
General Service < 50 kw	\$ / kWh
less than or equal to	750 \$ 0.053
greater than	> 750 \$ 0.062

General Service 50 to 4999 kw

Consumption	40,000 kwh	500 KW	Loss Factor 1.0599
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	Current			Revised			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	\$ 0.0530	\$ 39.75	750	\$ 0.0530	\$ 39.75	\$0.00	0.0%	0.66%
Energy Second Tier (kWh)	41,646	\$ 0.0620	\$ 2,582.05	41,646	\$ 0.0620	\$ 2,582.05	\$0.00	0.0%	42.80%
Energy			\$ 2,621.80			\$ 2,621.80	\$0.00	0.0%	43.46%
Monthly Service Charge	1	\$ 182.48	\$ 182.48	1	\$ 192.09	\$ 192.09	\$9.61	5.3%	3.18%
Distribution (kw)	500	\$ 0.7643	\$ 382.15	500	\$ 0.8047	\$ 402.35	\$20.20	5.3%	6.67%
Regulatory Assets (kw)	500	\$ 0.5337	\$ 266.85	500	\$ 0.5337	\$ 266.85	\$0.00	0.0%	4.42%
Retail Transmission Rate – Network Service Rate	500	\$ 1.8997	\$ 949.85	500	\$ 1.8997	\$ 949.85	\$0.00	0.0%	15.75%
Retail Transmission Rate – Line and Transformation Connection Service Rate	500	\$ 1.4294	\$ 714.70	500	\$ 1.4294	\$ 714.70	\$0.00	0.0%	11.85%
Delivery			\$ 2,496.03			\$ 2,525.84	\$29.81	1.2%	41.87%
Wholesale Market Service Rate	42396	\$ 0.0052	\$ 220.46	42396	\$ 0.0052	\$ 220.46	\$0.00	0.0%	3.65%
Rural Rate Protection Charge	42396	\$ 0.0010	\$ 42.40	42396	\$ 0.0010	\$ 42.40	\$0.00	0.0%	0.70%
Regulated Price Plan – Administration Charge	1	\$ 0.2500	\$ 0.25	1	\$ 0.2500	\$ 0.25	\$0.00	0.0%	0.00%
Regulatory			\$ 263.11			\$ 263.11	\$0.00	0.0%	4.36%
DRC	40,000	\$ 0.0070	\$ 280.00	40,000	\$ 0.0070	\$ 280.00	\$0.00	0.0%	4.64%
Total Bill before Taxes			\$ 5,660.94			\$ 5,690.75	\$29.81	0.5%	94.34%
GST	\$ 5,660.94	6.00%	\$ 339.66	\$ 5,690.75	6.00%	\$ 341.44	\$1.79	0.5%	5.66%
Total Bill after Taxes			\$ 6,000.59			\$ 6,032.19	\$31.60	0.5%	100.00%

Welland Hydro-Electric System Corp.
Large Use >5000kw
Current Rates (May 1, 2007) vs Revised Rates (Oct 1, 2007)

Regulated Price Plan	May 1 to Apr 30
General Service < 50 kw	\$ / kWh
less than or equal to	750 \$ 0.053
greater than	> 750 \$ 0.062

Large Use >5000kw

Consumption	2,400,000 kwh	5,400 KW	Loss Factor 1.0045
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	Current			Revised			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	\$ 0.0530	\$ 39.75	750	\$ 0.0530	\$ 39.75	\$0.00	0.0%	0.02%
Energy Second Tier (kWh)	2,410,050	\$ 0.0620	\$ 149,423.10	2,410,050	\$ 0.0620	\$ 149,423.10	\$0.00	0.0%	65.87%
Energy			\$ 149,462.85			\$ 149,462.85	\$0.00	0.0%	65.89%
Monthly Service Charge	1	\$ 10,112.87	\$ 10,112.87	1	\$ 10,646.53	\$ 10,646.53	\$533.66	5.3%	4.69%
Distribution (kw)	5,400	\$ 0.6824	\$ 3,684.96	5,400	\$ 0.7183	\$ 3,878.82	\$193.86	5.3%	1.71%
Regulatory Assets (kw)	5,400	\$ 0.1004	\$ 542.16	5,400	\$ 0.1004	\$ 542.16	\$0.00	0.0%	0.24%
Retail Transmission Rate – Network Service Rate	5,400	\$ 1.3808	\$ 7,456.32	5,400	\$ 1.3808	\$ 7,456.32	\$0.00	0.0%	3.29%
Retail Transmission Rate – Line and Transformation Connection Service Rate	5,400	\$ 1.9013	\$ 10,267.02	5,400	\$ 1.9013	\$ 10,267.02	\$0.00	0.0%	4.53%
Delivery			\$ 32,063.33			\$ 32,790.85	\$727.52	2.3%	14.45%
Wholesale Market Service Rate	2410800	\$ 0.0052	\$ 12,536.16	2410800	\$ 0.0052	\$ 12,536.16	\$0.00	0.0%	5.53%
Rural Rate Protection Charge	2410800	\$ 0.0010	\$ 2,410.80	2410800	\$ 0.0010	\$ 2,410.80	\$7.20	0.3%	1.07%
Regulated Price Plan – Administration Charge	1	\$ 0.2500	\$ 0.25	1	\$ 0.2500	\$ 0.25	\$0.00	0.0%	0.00%
Regulatory			\$ 14,947.21			\$ 14,954.41	\$7.20	0.0%	6.59%
DRC	2,400,000	\$ 0.0070	\$ 16,800.00	2,400,000	\$ 0.0070	\$ 16,800.00	\$0.00	0.0%	7.41%
Total Bill before Taxes			\$ 213,273.39			\$ 214,008.11	\$734.72	0.3%	94.34%
GST	\$ 213,273.39	6.00%	\$ 12,796.40	\$ 214,008.11	6.00%	\$ 12,840.49	\$44.08	0.3%	5.66%
Total Bill after Taxes			\$ 226,069.79			\$ 226,848.60	\$778.80	0.3%	100.00%

Welland Hydro-Electric System Corp.
Unmetered Scattered Load
Current Rates (May 1, 2007) vs Revised Rates (Oct 1, 2007)

Regulated Price Plan	May 1 to Apr 30
General Service < 50 kw	\$ / kWh
less than or equal to	750 \$ 0.053
greater than	> 750 \$ 0.062

Unmetered Scattered Load

Consumption	500	kWh	Loss Factor 1.0599
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	Current			Revised			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	500	\$ 0.0530	\$ 26.50	500	\$ 0.0530	\$ 26.50	\$0.00	0.0%	47.41%
Energy Second Tier (kWh)	0	\$ 0.0620	\$ -	0	\$ 0.0620	\$ -	\$0.00	0.0%	0.00%
Energy			\$ 26.50			\$ 26.50	\$0.00	0.0%	47.41%
Monthly Service Charge	1	\$ 9.22	\$ 9.22	1	\$ 9.71	\$ 9.71	\$0.49	5.3%	17.37%
Distribution (kWh)	500	\$ 0.0063	\$ 3.15	500	\$ 0.0067	\$ 3.35	\$0.20	6.3%	5.99%
Regulatory Assets (kWh)	500	\$ 0.0020	\$ 1.00	500	\$ 0.0020	\$ 1.00	\$0.00	0.0%	1.79%
Retail Transmission Rate – Network Service Rate	530	\$ 0.0055	\$ 2.92	530	\$ 0.0055	\$ 2.92	\$0.00	0.0%	5.21%
Retail Transmission Rate – Line and Transformation Connection Service Rate	530	\$ 0.0042	\$ 2.23	530	\$ 0.0042	\$ 2.23	\$0.00	0.0%	3.98%
Delivery			\$ 18.51			\$ 19.20	\$0.69	3.7%	34.35%
Wholesale Market Service Rate	530	\$ 0.0052	\$ 2.76	530	\$ 0.0052	\$ 2.76	\$0.00	0.0%	4.93%
Rural Rate Protection Charge	530	\$ 0.0010	\$ 0.53	530	\$ 0.0010	\$ 0.53	\$0.00	0.0%	0.95%
Regulated Price Plan – Administration Charge	1	\$ 0.2500	\$ 0.25	1	\$ 0.2500	\$ 0.25	\$0.00	0.0%	0.45%
Regulatory			\$ 3.54			\$ 3.54	\$0.00	0.0%	6.33%
DRC	500	\$ 0.0070	\$ 3.50	500	\$ 0.0070	\$ 3.50	\$0.00	0.0%	6.26%
Total Bill before Taxes			\$ 52.05			\$ 52.74	\$0.69	1.3%	94.34%
GST	\$ 52.05	6.00%	\$ 3.12	\$ 52.74	6.00%	\$ 3.16	\$0.04	1.3%	5.66%
Total Bill after Taxes			\$ 55.17			\$ 55.90	\$0.73	1.3%	100.00%

Welland Hydro-Electric System Corp.
Sentinel Lights
Current Rates (May 1, 2007) vs Revised Rates (Oct 1, 2007)

Regulated Price Plan	May 1 to Apr 30	
General Service < 50 kw	\$/ kWh	
less than or equal to	750 \$	0.053
greater than	> 750 \$	0.062

Sentinel Lights

<i>Consumption</i>	200 kwh	2 KW	<i>Loss Factor 1.0059</i>
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	Current			Revised			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	200	\$ 0.0530	\$ 10.60	200	\$ 0.0530	\$ 10.60	\$0.00	0.0%	41.04%
Energy Second Tier (kWh)	0	\$ 0.0620	\$ -	0	\$ 0.0620	\$ -	\$0.00	0.0%	0.00%
Energy			\$ 10.60			\$ 10.60	\$0.00	0.0%	41.04%
Monthly Service Charge	1	\$ 0.34	\$ 0.34	1	\$ 0.36	\$ 0.36	\$0.02	5.9%	1.39%
Distribution (kw)	2	\$ 0.7819	\$ 1.56	2	\$ 0.8231	\$ 1.65	\$0.08	5.3%	6.37%
Regulatory Assets (kw)	2	\$ 1.2981	\$ 2.60	2	\$ 1.2981	\$ 2.60	\$0.00	0.0%	10.05%
Retail Transmission Rate – Network Service Rate	2	\$ 1.7694	\$ 3.54	2	\$ 1.7694	\$ 3.54	\$0.00	0.0%	13.70%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2	\$ 1.3313	\$ 2.66	2	\$ 1.3313	\$ 2.66	\$0.00	0.0%	10.31%
Delivery			\$ 10.70			\$ 10.80	\$0.10	1.0%	41.83%
Wholesale Market Service Rate	212	\$ 0.0052	\$ 1.10	212	\$ 0.0052	\$ 1.10	\$0.00	0.0%	4.27%
Rural Rate Protection Charge	212	\$ 0.0010	\$ 0.21	212	\$ 0.0010	\$ 0.21	\$0.00	0.0%	0.82%
Regulated Price Plan – Administration Charge	1	\$ 0.2500	\$ 0.25	1	\$ 0.2500	\$ 0.25	\$0.00	0.0%	0.97%
Regulatory			\$ 1.56			\$ 1.56	\$0.00	0.0%	6.06%
DRC	200	\$ 0.0070	\$ 1.40	200	\$ 0.0070	\$ 1.40	\$0.00	0.0%	5.42%
Total Bill before Taxes			\$ 24.27			\$ 24.37	\$0.10	0.4%	94.34%
GST	\$ 24.27	6.00%	\$ 1.46	\$ 24.37	6.00%	\$ 1.46	\$0.01	0.4%	5.66%
Total Bill after Taxes			\$ 25.72			\$ 25.83	\$0.11	0.4%	100.00%

Welland Hydro-Electric System Corp.
Street Lights
Current Rates (May 1, 2007) vs Revised Rates (Oct 1, 2007)

Regulated Price Plan	May 1 to Apr 30	
General Service < 50 kw	\$/ kWh	
less than or equal to	750 \$	0.053
greater than	> 750 \$	0.062

Street Lights

Consumption	75 kwh	1 KW	Loss Factor 1.0059
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	Current			Revised			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	75	\$ 0.0530	\$ 3.98	75	\$ 0.0530	\$ 3.98	\$0.00	0.0%	40.19%
Energy Second Tier (kWh)	0	\$ 0.0620	\$ -	0	\$ 0.0620	\$ -	\$0.00	0.0%	0.00%
Energy			\$ 3.98			\$ 3.98	\$0.00	0.0%	40.19%
Monthly Service Charge	1	\$ 0.17	\$ 0.17	1	\$ 0.18	\$ 0.18	\$0.01	5.9%	1.82%
Distribution (kw)	1	\$ 0.7302	\$ 0.73	1	\$ 0.7688	\$ 0.77	\$0.04	5.3%	7.77%
Regulatory Assets (kw)	1	\$ 0.0477	\$ 0.05	1	\$ 0.0477	\$ 0.05	\$0.00	0.0%	0.48%
Retail Transmission Rate – Network Service Rate	1	\$ 1.7655	\$ 1.77	1	\$ 1.7655	\$ 1.77	\$0.00	0.0%	17.85%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1	\$ 1.3284	\$ 1.33	1	\$ 1.3284	\$ 1.33	\$0.00	0.0%	13.43%
Delivery			\$ 4.04			\$ 4.09	\$0.05	1.2%	41.36%
Wholesale Market Service Rate	79	\$ 0.0052	\$ 0.41	79	\$ 0.0052	\$ 0.41	\$0.00	0.0%	4.15%
Rural Rate Protection Charge	79	\$ 0.0010	\$ 0.08	79	\$ 0.0010	\$ 0.08	\$0.00	0.0%	0.80%
Regulated Price Plan – Administration Charge	1	\$ 0.2500	\$ 0.25	1	\$ 0.2500	\$ 0.25	\$0.00	0.0%	2.53%
Regulatory			\$ 0.74			\$ 0.74	\$0.00	0.0%	7.48%
DRC	75	\$ 0.0070	\$ 0.53	75	\$ 0.0070	\$ 0.53	\$0.00	0.0%	5.31%
Total Bill before Taxes			\$ 9.28			\$ 9.33	\$0.05	0.5%	94.34%
GST	\$ 9.28	6.00%	\$ 0.56	\$ 9.33	6.00%	\$ 0.56	\$0.00	0.5%	5.66%
Total Bill after Taxes			\$ 9.84			\$ 9.89	\$0.05	0.5%	100.00%

Sheet Index:

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PILS / CORPORATE TAX FILING

Name of Utility: WELLAND HYDRO - ELECTRIC

License Number: ED-2003-0002

File Number: RP-2005-0020

EB-2005-0428

Name of Contact: Rose Murphy

Phone Number: 905-732-1381 Ext:

E-Mail Address: rmurphy@wellandhydro.com

Date: September 12, 2005

Version Number: **PILS2006.V2.0**



SUMMARY SHEET

Name of Utility: WELLAND HYDRO - ELECTRIC SYSTEM CORP.

License Number: ED-2003-0002

File Numbers: RP-2005-0020, EB-2005-0428

Name of Contact: Rose Murphy

Phone Number: 905-732-1381

Ratebase	23,993,720	4-1 DATA for PILS MODEL	E 19
Net Income Before Taxes	1,079,717	4-1 DATA for PILS MODEL	F 23
Calculation of Deemed Interest			
Debt Ratio	50.00%	4-1 DATA for PILS MODEL	E 20
Debt Rate % (as calculated)	6.25%	4-1 DATA for PILS MODEL	E 21
Deemed Interest to be recovered	749,804		

Questions that must be answered

Yes or No

1. Did the applicant elect to apply the FMV Bump-up of assets of October 1, 2001 in their annual tax filings?
If No, please explain your reasons in the manager's summary.
- Has the applicant included in their reported UCC/ECE the FMV Bump-up of assets in this application ?
If No, please explain your reasons in the manager's summary.
2. Does the applicant have any Investment Tax Credits (ITC)?
3. Does the applicant have any Scientific Research and Experimental Development Expenditures?
4. Does the applicant have any Capital Gains or Losses for tax purposes?
5. Does the applicant have any Capital Leases?
6. Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?
7. Has the applicant deducted regulatory assets for tax purposes in 2004 and/or prior years?
If Yes, please explain your reasons in the manager's summary.
8. Since 1999, has the applicant acquired another regulated applicant's assets?
9. Did the applicant pay dividends in 2004 and/or prior years?
If Yes, please describe what was the tax treatment in the manager's summary.
10. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes for 2004 and/or prior years?



Tax Rates & Exemptions

Name of Utility: WELLAND HYDRO - ELECTRIC SYSTEM CORP.

License Number: ED-2003-0002

File Numbers: RP-2005-0020, EB-2005-0428

Name of Contact: Rose Murphy


Phone Number: 905-732-1381


Applicant	Rate Base	OCT Exemption 10,000,000	LCT Exemption 50,000,000
WELLAND HYDRO - ELECTRIC SYSTE	23,993,720	10,000,000	50,000,000
Regulated Affiliates (if applicable)			
1.		0	0
2.		0	0
3.		0	0
4.		0	0
5.		0	0
Total	23,993,720	10,000,000	50,000,000


Corporate Tax Rates for Test Year

Income Range	0 to 300,000	300,000 to 400,000	400,000 to 1,128,519	>1,128,519
Federal	13.12%	22.12%	22.12%	22.12%
Ontario	5.50%	5.50%	5.50%	14.00%
Income Tax Rates used to gross up the true up variance	18.62%	27.62%	27.62%	36.12%
Ontario SBD Clawback			4.67%	
Capital Tax Rate	0.300%			
LCT rate	0.125%			
Surtax	1.12%			

	A	B	C	D	E
1	2004 Adjusted Taxable Income				
2	Name of Utility: WELLAND HYDRO - ELECTRIC SYSTEM CORP.				
3	License Number: ED-2003-0002				
4	File Numbers: RP-2005-0020, EB-2005-0428				
5	Name of Contact: Rose Murphy				
6					Phone Number:
7					
8					
9		T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	2004 Wires Only
10	Income before PILs/Taxes	A	306,691	0	306,691
11	Additions:				
12	Interest and penalties on taxes	103	0	0	0
13	Amortization of tangible assets	104	1,431,789	0	1,431,789
14	Amortization of intangible assets	106	0	0	0
15	Recapture of capital cost allowance from Schedule 8	107	0	0	0
16	Gain on sale of eligible capital property from Schedule 10	108	0	0	0
17	Income or loss for tax purposes- joint ventures or partnerships	109	0	0	0
18	Loss in equity of subsidiaries and affiliates	110	0	0	0
19	Loss on disposal of assets	111	0	0	0
20	Charitable donations	112	1,175	0	1,175
21	Taxable Capital Gains	113	0	0	0
22	Political Donations	114	0	0	0
23	Deferred and prepaid expenses	116	0	0	0
24	Scientific research expenditures deducted on financial statements	118	0	0	0
25	Capitalized interest	119	0	0	0
26	Non-deductible club dues and fees	120	0	0	0
27	Non-deductible meals and entertainment expense	121	2,320	0	2,320
28	Non-deductible automobile expenses	122	0	0	0
29	Non-deductible life insurance premiums	123	0	0	0
30	Non-deductible company pension plans	124	0	0	0
31	Tax reserves deducted in prior year	125	334,926	0	334,926
32	Reserves from financial statements- balance at end of year	126	564,474	0	564,474
33	Soft costs on construction and renovation of buildings	127	0	0	0
34	Book loss on joint ventures or partnerships	205	0	0	0
35	Capital items expensed	206	0	0	0
36	Debt issue expense	208	0	0	0
37	Development expenses claimed in current year	212	0	0	0
38	Financing fees deducted in books	216	0	0	0
39	Gain on settlement of debt	220	0	0	0
40	Non-deductible advertising	226	0	0	0
41	Non-deductible interest	227	0	0	0

	A	B	C	D	E
1		2004 Adjusted Taxable Income			
2		Name of Utility: WELLAND HYDRO - ELECTRIC SYSTEM CORP.			
3		License Number: ED-2003-0002			
4		File Numbers: RP-2005-0020, EB-2005-0428			
5		Name of Contact: Rose Murphy			Phone Number:
6					
7					
8					
9		T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	2004 Wires Only
42	Non-deductible legal and accounting fees	228	0	0	0
43	Recapture of SR&ED expenditures	231	0	0	0
44	Share issue expense	235	0	0	0
45	Write down of capital property	236	0	0	0
46	Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	0	0	0
47	Other Additions				0
48	Interest Expensed on Capital Leases	290	0	0	0
49	Realized Income from Deferred Credit Accounts	291	0	0	0
50	Pensions	292	0	0	0
51	Non-deductible penalties	293	0	0	0
52	Income from partnership	294	3,653	0	3,653
53	Ontario Tax credits	295	321	0	321
54	Total Additions		2,338,658	0	2,338,658

	A	B	C	D	E
1		<h1 style="color: blue;">2004 Adjusted Taxable Income</h1>			
2					
3		Name of Utility: WELLAND HYDRO - ELECTRIC SYSTEM CORP.			
4		License Number: ED-2003-0002			
5		File Numbers: RP-2005-0020, EB-2005-0428			
6		Name of Contact: Rose Murphy			Phone Number:
7					
8					
9		T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	2004 Wires Only
55					
56	Deductions:				
57	Gain on disposal of assets per financial statements	401	8,599	0	8,599
58	Dividends not taxable under section 83	402	0	0	0
59	Capital cost allowance from Schedule 8	403	1,166,685	0	1,166,685
60	Terminal loss from Schedule 8	404	0	0	0
61	Cumulative eligible capital deduction from Schedule 10	405	167,272	0	167,272
62	Allowable business investment loss	406	0	0	0
63	Deferred and prepaid expenses	409	0	0	0
64	Scientific research expenses claimed in year	411	0	0	0
65	Tax reserves claimed in current year	413	672,871	0	672,871
66	Reserves from financial statements - balance at beginning of year	414	38,822	0	38,822
67	Contributions to deferred income plans	416	0	0	0
68	Book income of joint venture or partnership	305	0	0	0
69	Equity in income from subsidiary or affiliates	306	0	0	0
70	<i>Other deductions: (Please explain in detail the nature of the item)</i>				
71					
72	Interest capitalized for accounting deducted for tax	390	0	0	0
73	Capital Lease Payments	391	0	0	0
74	Non-taxable imputed interest income on deferral and variance accounts	392	0	0	0
75	Deductible expenses capitalized for accounting	393	72,682	0	72,682
76	Prior period expense adjustment	394	39,006	0	39,006
77	Total Deductions		2,165,937	0	2,165,937
78					
79	Net Income for Tax Purposes		479,412	0	479,412
80					
81					
82	Charitable donations from Schedule 2	311	0	0	0
83	Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	0	0	0
84	Non-capital losses of preceding taxation years from Schedule 4	331	0	0	0

	A	B	C	D	E
1		2004 Adjusted Taxable Income			
2		Name of Utility: WELLAND HYDRO - ELECTRIC SYSTEM CORP.			
3		License Number: ED-2003-0002			
4		File Numbers: RP-2005-0020, EB-2005-0428			
5		Name of Contact: Rose Murphy			Phone Number:
6					
7					
8					
9		T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	2004 Wires Only
85	Net-capital losses of preceding taxation years from Schedule 4	332	0	0	0
86	Limited partnership losses of preceding taxation years from Schedule 4	335	0	0	0
87					
88	TAXABLE INCOME		479,412	0	479,412



2004 Schedule 8 and 10 UCC and CEC

Name of Utility: _____
 License Number: ED-XXXX-XXXX
 File Numbers: RP-XXXX-XXXX, EB-XXXX-XXXX
 Name of Contact: _____ Phone Number: _____

Methodology: This schedule starts with 2004 Schedules 8 and 10, as filed in the actual 2004 corporate tax returns; then the non-distribution assets are eliminated. The closing balances in this schedule are the starting point for the Test Year Schedules

Class	Class Description	UCC End of Year Dec 31/04 per tax returns	Less: Non- Distribution Portion	Less: Disallowed FMV Increment	UCC Test Year Opening Balance
1	Distribution System - post 1987	20,682,059	0	0	20,682,059
2	Distribution System - pre 1988	0	0	0	0
8	General Office/Stores Equip	428,061	0	0	428,061
10	Computer Hardware/ Vehicles	369,681	0	0	369,681
10.1	Certain Automobiles	0	0	0	0
12	Computer Software	58,051	0	0	58,051
13 ₁	Lease # 1	0	0	0	0
13 ₂	Lease #2	0	0	0	0
13 ₃	Lease # 3	0	0	0	0
13 ₄	Lease # 4	0	0	0	0
14	Franchise	0	0	0	0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	0	0	0	0
43.1	Certain Energy-Efficient Electrical Generating Equipment	0	0	0	0
45	Computers & Systems Software acq'd post Mar 22/04	0	0	0	0
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
	SUB-TOTAL - UCC	21,537,852	0	0	21,537,852
CEC	Goodwill	2,222,326	0	0	2,222,326
CEC	Land Rights	0	0	0	0
CEC	FMV Bump-up	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
	SUB-TOTAL - CEC	2,222,326	0	0	2,222,326



UCC Additions and CEC Additions

Name of Utility: WELLAND HYDRO - ELECTRIC SYSTEM CORP.
 License Number: ED-2003-0002
 File Numbers: RP-2005-0020, EB-2005-0428
 Name of Contact: Rose Murphy

Phone Number: 905-732-1381

Total Capital Assets for PILs Model		CCA Class	Tier 1 Adjustments		Tier 2 Adjustments		Test Year - Tier 1, Tier 2 Total Additions	Test Year - Tier 1, Tier 2 Total Disposals
			Additions	Disposals	Additions	Disposals		
1620	Buildings and Fixtures	1	0	0	0	0	0	0
1635	Boiler Plant Equipment	1	0	0	0	0	0	0
1650	Reservoirs, Dams and Waterways	1	0	0	0	0	0	0
1660	Roads, Railroads and Bridges	1	0	0	0	0	0	0
1708	Buildings and Fixtures	1	0	0	0	0	0	0
1715	Station Equipment	1	0	0	0	0	0	0
1720	Towers and Fixtures	1	0	0	0	0	0	0
1725	Poles and Fixtures	1	0	0	0	0	0	0
1730	Overhead Conductors and Devices	1	0	0	0	0	0	0
1735	Underground Conduit	1	0	0	0	0	0	0
1740	Underground Conductors and Devices	1	0	0	0	0	0	0
1745	Roads and Trails	1	0	0	0	0	0	0
1808	Buildings and Fixtures	1	0	0	0	0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	1	0	0	0	0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	1	0	0	0	0	0	0
1825	Storage Battery Equipment	1	0	0	0	0	0	0
1830	Poles, Towers and Fixtures	1	0	0	0	0	0	0
1835	Overhead Conductors and Devices	1	0	0	0	0	0	0
1840	Underground Conduit	1	0	0	0	0	0	0
1845	Underground Conductors and Devices	1	0	0	0	0	0	0
1850	Line Transformers	1	0	0	0	0	0	0
1855	Services	1	0	0	0	0	0	0
1860	Meters	1	0	0	0	0	0	0
1865	Other Installations on Customer's Premises	1	0	0	0	0	0	0
1870	Leased Property on Customer Premises	1	0	0	0	0	0	0
1908	Buildings and Fixtures	1	0	0	0	0	0	0
1995	Contributions and Grants - Credit	1	0	0	0	0	0	0
2010	Electric Plant Purchased or Sold	1	0	0	0	0	0	0
2020	Experimental Electric Plant Unclassified	1	0	0	0	0	0	0
2030	Electric Plant and Equipment Leased to Others	1	0	0	0	0	0	0
2040	Electric Plant Held for Future Use	1	0	0	0	0	0	0
2050	Completed Construction Not Classified-- Electric	1	0	0	0	0	0	0
2070	Other Utility Plant	1	0	0	0	0	0	0
xxx1	Fixed Assets for Conservation and Demand Management	1	0	0	0	0	0	0
xxx2	Smart Meters	1	0	0	0	0	0	0
SUBTOTAL - CLASS 1			0	0	0	0	0	0



UCC Additions and CEC Additions

Name of Utility: WELLAND HYDRO - ELECTRIC SYSTEM CORP.
 License Number: ED-2003-0002
 File Numbers: RP-2005-0020, EB-2005-0428
 Name of Contact: Rose Murphy

Phone Number: 905-732-1381

Total Capital Assets for PILs Model		CCA Class	Tier 1 Adjustments		Tier 2 Adjustments		Test Year - Tier 1, Tier 2 Total Additions	Test Year - Tier 1, Tier 2 Total Disposals
			Additions	Disposals	Additions	Disposals		
1620	Buildings and Fixtures	2	0	0	0	0	0	0
1635	Boiler Plant Equipment	2	0	0	0	0	0	0
1650	Reservoirs, Dams and Waterways	2	0	0	0	0	0	0
1660	Roads, Railroads and Bridges	2	0	0	0	0	0	0
1708	Buildings and Fixtures	2	0	0	0	0	0	0
1715	Station Equipment	2	0	0	0	0	0	0
1720	Towers and Fixtures	2	0	0	0	0	0	0
1725	Poles and Fixtures	2	0	0	0	0	0	0
1730	Overhead Conductors and Devices	2	0	0	0	0	0	0
1735	Underground Conduit	2	0	0	0	0	0	0
1740	Underground Conductors and Devices	2	0	0	0	0	0	0
1745	Roads and Trails	2	0	0	0	0	0	0
1808	Buildings and Fixtures	2	0	0	0	0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	2	0	0	0	0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	2	0	0	0	0	0	0
1825	Storage Battery Equipment	2	0	0	0	0	0	0
1830	Poles, Towers and Fixtures	2	0	0	0	0	0	0
1835	Overhead Conductors and Devices	2	0	0	0	0	0	0
1840	Underground Conduit	2	0	0	0	0	0	0
1845	Underground Conductors and Devices	2	0	0	0	0	0	0
1850	Line Transformers	2	0	0	0	0	0	0
1855	Services	2	0	0	0	0	0	0
1860	Meters	2	0	0	0	0	0	0
1865	Other Installations on Customer's Premises	2	0	0	0	0	0	0
1870	Leased Property on Customer Premises	2	0	0	0	0	0	0
1908	Buildings and Fixtures	2	0	0	0	0	0	0
1995	Contributions and Grants - Credit	2	0	0	0	0	0	0
2010	Electric Plant Purchased or Sold	2	0	0	0	0	0	0
2020	Experimental Electric Plant Unclassified	2	0	0	0	0	0	0
2030	Electric Plant and Equipment Leased to Others	2	0	0	0	0	0	0
2040	Electric Plant Held for Future Use	2	0	0	0	0	0	0
2050	Completed Construction Not Classified-- Electric	2	0	0	0	0	0	0
2070	Other Utility Plant	2	0	0	0	0	0	0
xxx1	Fixed Assets for Conservation and Demand Management	2	0	0	0	0	0	0
xxx2	Smart Meters	2	0	0	0	0	0	0
SUBTOTAL - CLASS 2			0	0	0	0	0	0



UCC Additions and CEC Additions

Name of Utility: WELLAND HYDRO - ELECTRIC SYSTEM CORP.
 License Number: ED-2003-0002
 File Numbers: RP-2005-0020, EB-2005-0428
 Name of Contact: Rose Murphy

Phone Number: 905-732-1381

Total Capital Assets for PILs Model		CCA Class	Tier 1 Adjustments		Tier 2 Adjustments		Test Year - Tier 1, Tier 2 Total Additions	Test Year - Tier 1, Tier 2 Total Disposals
			Additions	Disposals	Additions	Disposals		
1875	Street Lighting and Signal Systems	8	0	0	0	0	0	0
1915	Office Furniture and Equipment	8	0	0	0	0	0	0
1935	Stores Equipment	8	0	0	0	0	0	0
1940	Tools, Shop and Garage Equipment	8	0	0	0	0	0	0
1945	Measurement and Testing Equipment	8	0	0	0	0	0	0
1950	Power Operated Equipment	8	0	0	0	0	0	0
1955	Communication Equipment	8	0	0	0	0	0	0
1960	Miscellaneous Equipment	8	0	0	0	0	0	0
1965	Water Heater Rental Units	8	0	0	0	0	0	0
1970	Load Management Controls - Customer Premises	8	0	0	0	0	0	0
1975	Load Management Controls - Utility Premises	8	0	0	0	0	0	0
1980	System Supervisory Equipment	8	0	0	0	0	0	0
1985	Sentinel Lighting Rental Units	8	0	0	0	0	0	0
1990	Other Tangible Property	8	0	0	0	0	0	0
SUBTOTAL - CLASS 8			0	0	0	0	0	0
1920	Computer Equipment - Hardware	45	0	0	0	0	0	0
SUBTOTAL - CLASS 45			0	0	0	0	0	0
1930	Transportation Equipment	10	0	0	0	0	0	0
SUBTOTAL - CLASS 10			0	0	0	0	0	0
1925	Computer Software - CL12	12	0	0	0	0	0	0
SUBTOTAL - CLASS 12			0	0	0	0	0	0
1630	Leasehold Improvements	13 ₁	0	0	0	0	0	0
1710	Leasehold Improvements	13 ₂	0	0	0	0	0	0
1810	Leasehold Improvements	13 ₃	0	0	0	0	0	0
1910	Leasehold Improvements	13 ₄	0	0	0	0	0	0
SUBTOTAL - CLASS 13			0	0	0	0	0	0
1640	Engines and Engine-Driven Generators	43.1	0	0	0	0	0	0
1645	Turbogenerator Units	43.1	0	0	0	0	0	0
1655	Water Wheels, Turbines and Generators	43.1	0	0	0	0	0	0
1665	Fuel Holders, Producers and Accessories	43.1	0	0	0	0	0	0
1670	Prime Movers	43.1	0	0	0	0	0	0
1675	Generators	43.1	0	0	0	0	0	0
1680	Accessory Electric Equipment	43.1	0	0	0	0	0	0
1685	Miscellaneous Power Plant Equipment	43.1	0	0	0	0	0	0
SUBTOTAL - Generating Equipment			0	0	0	0	0	0
2005	Property Under Capital Leases	CL	0	0	0	0	0	0
2075	Non-Utility Property Owned or Under Capital Leases	CL	0	0	0	0	0	0
SUBTOTAL - Capital Leases			0	0	0	0	0	0
1606	Organization	ECP	0	0	0	0	0	0
1610	Miscellaneous Intangible Plant	ECP	0	0	0	0	0	0
1616	Land Rights	ECP	0	0	0	0	0	0
1706	Land Rights	ECP	0	0	0	0	0	0
1806	Land Rights	ECP	0	0	0	0	0	0
1906	Land Rights	ECP	0	0	0	0	0	0
2060	Electric Plant Acquisition Adjustment	ECP	0	0	0	0	0	0
2065	Other Electric Plant Adjustment	ECP	0	0	0	0	0	0
1608	Franchises and Consents	14	0	0	0	0	0	0
SUBTOTAL - Eligible Capital Property			0	0	0	0	0	0
1615	Land	LAND	0	0	0	0	0	0
1705	Land	LAND	0	0	0	0	0	0
1805	Land	LAND	0	0	0	0	0	0
1905	Land	LAND	0	0	0	0	0	0
SUBTOTAL - Land			0	0	0	0	0	0
2055	Construction Work in Progress--Electric	WIP	0	0	0	0	0	0
Total Tier 1 and Tier 2 Adjustments			0	0	0	0	0	0



Schedule 8 CCA Test Year

Name of Utility: WELLAND HYDRO - ELECTRIC SYSTEM CORP.

License Number: ED-2003-0002

File Numbers: RP-2005-0020, EB-2005-0428

Name of Contact: Rose Murphy

Phone Number: 905-732-1381

For Leasehold Improvements, insert the number of lease years (cells I18 - I20)

Class	Class Description	UCC Test Year Opening Balance	Test Year - Tier 1, Tier 2 Additions	Test Year - Tier 1, Tier 2 Disposals	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Test Year CCA	UCC End of Test Year
1	Distribution System - post 1987	20,682,059	0	0	20,682,059	0	20,682,059	4%	827,282	19,854,777
2	Distribution System - pre 1988	0	0	0	0	0	0	6%	0	0
8	General Office/Stores Equip	428,061	0	0	428,061	0	428,061	20%	85,612	342,449
10	Computer Hardware/ Vehicles	369,681	0	0	369,681	0	369,681	30%	110,904	258,777
10.1	Certain Automobiles	0	0	0	0	0	0	30%	0	0
12	Computer Software	58,051	0	0	58,051	0	58,051	100%	58,051	0
13 ₁	Leasehold Improvement # 1	0	0	0	0	0	0	5	0	0
13 ₂	Leasehold Improvement # 2	0	0	0	0	0	0	4	0	0
13 ₃	Leasehold Improvement # 3	0	0	0	0	0	0	3	0	0
13 ₄	Leasehold Improvement # 4	0	0	0	0	0	0	4	0	0
14	Franchise	0	0	0	0	N/A	0	7	0	0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	0	0	0	0	0	0	8%	0	0
43.1	Certain Energy-Efficient Electrical Generating Equipment	0	0	0	0	0	0	30%	0	0
45	Computers & Systems Software acq'd post Mar 22/04	0	0	0	0	0	0	45%	0	0
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	0	0	0	0	0	0	30%	0	0
0	0	0	0	0	0	0	0		0	0
0	0	0	0	0	0	0	0		0	0
		0							0	0
		0							0	0
	TOTAL	21,537,852	0	0	21,537,852	0	21,537,852		1,081,850	20,456,002



Cumulative Eligible Capital Deduction - Schedule 10

Name of Utility:
 License Number: ED-XXXX-XXXX
 File Numbers: RP-XXXX-XXXX, EB-XXXX-XXXX
 Name of Contact: Phone Number:

Cumulative Eligible Capital 2,222,326

Additions

Cost of Eligible Capital Property Acquired during Test Year 0

Other Adjustments 0

Subtotal 0

x 3/4 = 0

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002 0

x 1/2 = 0

0 **0**

Amount transferred on amalgamation or wind-up of subsidiary 0

0

Subtotal 2,222,326

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year 0

Other Adjustments 0

Subtotal 0

x 3/4 = 0 **0**

Cumulative Eligible Capital Balance

2,222,326

Current Year Deduction (Carry Forward to Tab "Test Year Taxable Income")

2,222,326

x 7% =

155,563

Cumulative Eligible Capital - Closing Balance

2,066,763



Schedule 13 - Tax Reserves

Name of Utility: _____
 License Number: ED-XXXX-XXXX
 File Numbers: RP-XXXX-XXXX, EB-XXXX-XXXX
 Name of Contact: _____ Phone Number: _____

CONTINUITY OF RESERVES

Description	Balance at December 31, 2004 as per tax returns	Non-Distribution Eliminations Sign Convention: Increase (+) Decrease (-)	2004 Utility Only	Eliminate Amounts Not Relevant for Test Year Sign Convention: Increase (+) Decrease (-)	2004 Adjusted Utility Balance (C/F Tab "2004 Adjusted Taxable Income)	Test Year Adjustments		Balance for Test Year (C/F to Tab "Test Year Taxable Income")	Change During the Year	Disallowed Expenses
						Add (+)	Deduct (-)			
Capital Gains Reserves ss.40(1)			0		0			0	0	
Tax Reserves Not Deducted for accounting purposes										
Reserve for doubtful accounts ss. 20(1)(l)	672,871		672,871		672,871		-55,000	617,871	-55,000	
Reserve for goods and services not delivered ss. 20(1)(m)			0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)			0		0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)			0		0			0	0	
Other tax reserves			0		0			0	0	
			0		0			0	0	
			0		0			0	0	
Total	672,871	0	672,871	0	672,871	0	-55,000	617,871	-55,000	0
Financial Statement Reserves (not deductible for Tax Purposes)										
General Reserve for Inventory Obsolescence (non-specific)			0		0			0	0	
General reserve for bad debts	672,871		672,871		672,871		-55,000	617,871	-55,000	
Accrued Employee Future Benefits:			0		0			0	0	



Schedule 13 - Tax Reserves

Name of Utility: _____
 License Number: ED-XXXX-XXXX
 File Numbers: RP-XXXX-XXXX, EB-XXXX-XXXX
 Name of Contact: _____ Phone Number: _____

CONTINUITY OF RESERVES

Description	Balance at December 31, 2004 as per tax returns	Non-Distribution Eliminations Sign Convention: Increase (+) Decrease (-)	2004 Utility Only	Eliminate Amounts Not Relevant for Test Year Sign Convention: Increase (+) Decrease (-)	2004 Adjusted Utility Balance (C/F Tab "2004 Adjusted Taxable Income)	Test Year Adjustments		Balance for Test Year (C/F to Tab "Test Year Taxable Income")	Change During the Year	Disallowed Expenses
						Add (+)	Deduct (-)			
- Medical and Life Insurance	1,395,498		1,395,498		1,395,498	25,796		1,421,294	25,796	
-Short & Long-term Disability			0		0			0	0	
-Accumulated Sick Leave			0		0			0	0	
- Termination Cost			0		0			0	0	
- Other Post-Employment Benefits			0		0			0	0	
Provision for Environmental Costs			0		0			0	0	
Restructuring Costs	-267,578		-267,578		-267,578	-102,202		-369,780	-102,202	
Accrued Contingent Litigation Costs			0		0			0	0	
Accrued Self-Insurance Costs			0		0			0	0	
Other Contingent Liabilities			0		0			0	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)			0		0			0	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)			0		0			0	0	
Other			0		0			0	0	
Retail Service Variances	-1,279,820		-1,279,820		-1,279,820	-203,723		-1,483,543	-203,723	



Schedule 13 - Tax Reserves

Name of Utility: _____
 License Number: ED-XXXX-XXXX
 File Numbers: RP-XXXX-XXXX, EB-XXXX-XXXX
 Name of Contact: _____ Phone Number: _____

CONTINUITY OF RESERVES

Description	Balance at December 31, 2004 as per tax returns	Non-Distribution Eliminations Sign Convention: Increase (+) Decrease (-)	2004 Utility Only	Eliminate Amounts Not Relevant for Test Year Sign Convention: Increase (+) Decrease (-)	2004 Adjusted Utility Balance (C/F Tab "2004 Adjusted Taxable Income")	Test Year Adjustments		Balance for Test Year (C/F to Tab "Test Year Taxable Income")	Change During the Year	Disallowed Expenses
						Add (+)	Deduct (-)			
Demand Side Management/PILS Deferred revenue	43,503		43,503		43,503	-118,665		-75,162	-118,665	
Total	564,474	0	564,474	0	564,474	-398,794	-55,000	110,680	-453,794	0



Schedule 7-1 Loss Carry-Forwards

Name of Utility: WELLAND HYDRO - ELECTRIC SYSTEM CORP.
 License Number: ED-2003-0002
 File Numbers: RP-2005-0020, EB-2005-0428
 Name of Contact: Rose Murphy

Phone Number: 905-732-1381

Corporation Loss Continuity and Application

Sign Convention:
 Increase (+) Decrease (-)

	Total	Non-Distribution Portion ¹	Utility Balance
Non-Capital Loss Carry Forward Deduction			
Actual/Estimated December 31, 2004	-805,523		-805,523
Application of Loss Carry Forward to reduce taxable income in 2005	-805,523		-805,523
Other Adjustments Add (+) Deduct (-)	0		0
Balance available for use in Test Year	0	0	0

	Total	Non-Distribution Portion ¹	Utility Balance
Net Capital Loss Carry Forward Deduction			
Actual/Estimated December 31, 2004	0		0
Application of Loss Carry Forward to reduce taxable capital gains in 2005			0
Other Adjustments +ADD -(DEDUCT)			0
Balance available for use in Test Year	0	0	0

Note

¹ Please describe your methodology and rationale in the Manager's Summary



Excess Interest Expense

Name of Utility: WELLAND HYDRO - ELECTRIC SYSTEM CORP.

License Number: ED-2003-0002

File Numbers: RP-2005-0020, EB-2005-0428

Name of Contact: Rose Murphy

Phone Number: 905-732-1381

Calculated Deemed 2004 Interest Expense in 2006 EDR model

749,804

2004 Actual Interest Expense

0

2-2 UNADJUSTED ACCOUNTING DATA L 491

2004 Capitalized Interest (USoA 6040)

0

2-2 UNADJUSTED ACCOUNTING DATA L 431

2004 Capitalized Interest (USoA 6042)

0

2-2 UNADJUSTED ACCOUNTING DATA L 432

2004 Actual Interest

0

Interest Forecast for Tier 1 or 2 Adjustments

0

Total Interest

0

Excess Interest Expense for 2006 PILs

0

Note: The applicant must indicate whether it made an election to capitalize interest incurred on CWIP for tax purposes for 2004 and prior years.



Test Year Taxable Income

Name of Utility: WELLAND HYDRO - ELECTRIC SYSTEM CORP.

License Number: ED-2003-0002

File Numbers: RP-2005-0020, EB-2005-0428

Name of Contact: Rose Murphy

Phone Number: 905-732-1381

	T2 S1 line #	Test Year Taxable Income	2004 Adjusted Taxable Income	Variance	Explanation for Variance
Net Income Before Taxes		1,079,717	306,691	773,026	
Additions:					
Interest and penalties on taxes	103		0	0	
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104	1,503,391	1,431,789	71,602	
Amortization of intangible assets 2-4 ADJUSTED ACCOUNTING DATA P490	106		0	0	
Recapture of capital cost allowance from Schedule 8	107		0	0	
Gain on sale of eligible capital property from Schedule 10	108		0	0	
Income or loss for tax purposes- joint ventures or partnerships	109		0	0	
Loss in equity of subsidiaries and affiliates	110		0	0	
Loss on disposal of assets	111	26,000	0	26,000	
Charitable donations	112	2,000	1,175	825	
Taxable Capital Gains	113		0	0	
Political Donations	114		0	0	
Deferred and prepaid expenses	116		0	0	
Scientific research expenditures deducted on financial statements	118		0	0	
Capitalized interest	119		0	0	
Non-deductible club dues and fees	120		0	0	
Non-deductible meals and entertainment expense	121	3,000	2,320	680	
Non-deductible automobile expenses	122	0	0	0	
Non-deductible life insurance premiums	123		0	0	
Non-deductible company pension plans	124		0	0	
Tax reserves beginning of year	125	672,871	334,926	337,945	
Reserves from financial statements- balance at end of year	126	110,680	564,474	-453,794	
Soft costs on construction and renovation of buildings	127		0	0	
Book loss on joint ventures or partnerships	205		0	0	
Capital items expensed	206		0	0	
Debt issue expense	208		0	0	
Development expenses claimed in current year	212		0	0	
Financing fees deducted in books	216		0	0	
Gain on settlement of debt	220		0	0	
Non-deductible advertising	226		0	0	
Non-deductible interest	227		0	0	
Non-deductible legal and accounting fees	228		0	0	
Recapture of SR&ED expenditures	231		0	0	
Share issue expense	235		0	0	
Write down of capital property	236		0	0	
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		0	0	
<i>Other Additions: (please explain in detail the nature of the item)</i>					
Interest Expensed on Capital Leases	290		0	0	
Realized Income from Deferred Credit Accounts	291		0	0	
Pensions	292		0	0	
Non-deductible penalties	293		0	0	
Income from partnership	294	3,653	3,653	0	
Ontario Tax credits	295	321	321	0	



Test Year Taxable Income

Name of Utility: WELLAND HYDRO - ELECTRIC SYSTEM CORP.

License Number: ED-2003-0002

File Numbers: RP-2005-0020, EB-2005-0428

Name of Contact: Rose Murphy

Phone Number: 905-732-1381

	T2 S1 line #	Test Year Taxable Income	2004 Adjusted Taxable Income	Variance	Explanation for Variance
	296		0	0	
	297		0	0	
Total Additions		2,321,916	2,338,658	-16,742	
Deductions:					
Gain on disposal of assets per financial statements	401		8,599	-8,599	
Dividends not taxable under section 83	402		0	0	
Capital cost allowance from Schedule 8	403	1,081,850	1,166,685	-84,835	
Terminal loss from Schedule 8	404		0	0	
Cumulative eligible capital deduction from Schedule 10 CEC	405	155,563	167,272	-11,709	
Allowable business investment loss	406		0	0	
Deferred and prepaid expenses	409		0	0	
Scientific research expenses claimed in year	411		0	0	
Tax reserves end of year	413	617,871	672,871	-55,000	
Reserves from financial statements - balance at beginning of year	414	564,474	38,822	525,652	
Contributions to deferred income plans	416		0	0	
Book income of joint venture or partnership	305		0	0	
Equity in income from subsidiary or affiliates	306		0	0	
<i>Other deductions: (Please explain in detail the nature of the item)</i>					
Interest capitalized for accounting deducted for tax	390		0	0	
Capital Lease Payments	391		0	0	
Non-taxable imputed interest income on deferral and variance accounts	392		0	0	
Deductible expenses capitalized for account	393	72682	72,682		
Prior period expense adjustment	394	0	39,006		
Excess Interest (from Tab "Schedule 7-3")	395	0	0	0	Applicable to Test Year only
	396		0		
	397		0	0	
Total Deductions		2,492,440	2,165,937	326,503	
NET INCOME FOR TAX PURPOSES		909,194	479,412	429,782	
Charitable donations					
	311		0	0	
Taxable dividends received under section 112 or 113					
	320		0	0	
Non-capital losses of preceding taxation years from Schedule 7-1					
	331	0	0	0	
Net-capital losses of preceding taxation years from Schedule 7-1					
	332	0	0	0	
Limited partnership losses of preceding taxation years from Schedule 4					
	335		0	0	
TAXABLE INCOME (C/F to tab "Tax Provision)		909,194	479,412	429,782	



Ontario Capital Tax, Large Corporation Tax

Name of Utility: WELLAND HYDRO - ELECTRIC SYSTEM CORP.
License Number: ED-2003-0002
File Numbers: RP-2005-0020, EB-2005-0428
Name of Contact: Rose Murphy Phone Number: 905-732-1381

If Rate Base is proxy for paid-up capital, use **Section A**
If using actual paid-up capital, use **Section B**
Enter the LCT amount from either Section A or B in tab "Tax Provision" cell D28

Section A

Wires Only

ONTARIO CAPITAL TAX

Rate Base	23,993,720
Less: Exemption	10,000,000
Deemed Taxable Capital	13,993,720
Rate in 2006	0.300%
Net Amount (Taxable Capital x Rate)	41,981

FEDERAL LCT

Rate Base from	23,993,720
Less: Exemption	50,000,000
Deemed Taxable Capital	0
Rate in 2006	0.125%
Gross Amount (Taxable Capital x Rate)	0
Less: Federal Surtax	10,183
Net LCT	0
Grossed-up LCT	0



Ontario Capital Tax, Large Corporation Tax

Name of Utility: WELLAND HYDRO - ELECTRIC SYSTEM CORP.
 License Number: ED-2003-0002
 File Numbers: RP-2005-0020, EB-2005-0428
 Name of Contact: Rose Murphy Phone Number: 905-732-1381

Section B

Detailed Calculation of the Ontario Capital Tax

ONTARIO CAPITAL TAX

(From Ontario CT23)

PAID-UP CAPITAL

	From 2004 Tax Return	Non-Distribution Elimination	Wires Only
Paid-up capital stock	12,953,180		12,953,180
Retained earnings (if deficit, use negative sign)	543,468		543,468
Capital and other surplus excluding appraisal surplus	630,158		630,158
Loans and advances	14,620,993		14,620,993
Bank loans			0
Bankers acceptances			0
Bonds and debentures payable			0
Mortgages payable			0
Lien notes payable			0
Deferred credits	1,448,027		1,448,027
Contingent, investment, inventory and similar reserves			0
Other reserves not allowed as deductions			0
Share of partnership(s), joint venture(s) paid-up capital			0
Sub-total	30,195,826	0	30,195,826

Subtract:

Amounts deducted for income tax purposes in excess of amounts booked	1,099,751		1,099,751
Deductible R&D expenditures and ONTTI costs deferred for income tax	0		0
Total (Net) Paid-up Capital	29,096,075	0	29,096,075

ELIGIBLE INVESTMENTS

Bonds, lien notes, interest coupons			0
Mortgages due from other corporations			0
Shares in other corporations			0
Loans and advances to unrelated corporations			0
Eligible loans and advances to related corporations	65,827		65,827
Share of partnership(s) or joint venture(s) eligible investments			0
			0
Total Eligible Investments	65,827	0	65,827



Ontario Capital Tax, Large Corporation Tax

Name of Utility: WELLAND HYDRO - ELECTRIC SYSTEM CORP.
 License Number: ED-2003-0002
 File Numbers: RP-2005-0020, EB-2005-0428
 Name of Contact: Rose Murphy Phone Number: 905-732-1381

TOTAL ASSETS	From 2004 Tax Return	Non-Distribution Elimination	Wires Only
Total assets per balance sheet	34,402,004		34,402,004
Mortgages or other liabilities deducted from assets			0
Share of partnership(s)/ joint venture(s) total assets			0
Deduct			
Investment in partnership(s)/joint venture(s)			0
Total assets as adjusted	34,402,004	0	34,402,004
Add: (if deducted from assets)			
Contingent, investment, inventory and similar reserves			0
Other reserves not allowed as deductions	0		0
Deduct			
Amounts deducted for income tax purposes in excess of amounts booked	1,099,751		1,099,751
Deductible R&D expenditures and ONTTI costs deferred for income tax			0
Deduct			
Appraisal surplus if booked			0
Other adjustments (if deducting, use negative sign)			0
Total Assets	33,302,253	0	33,302,253
Investment Allowance	57,513	0	57,513
Taxable Capital			
Net paid-up capital	29,096,075	0	29,096,075
Investment Allowance	57,513	0	57,513
Taxable Capital	29,038,562	0	29,038,562
Capital Tax Calculation			
Deduction from taxable capital up to \$10,000,000	10,000,000		10,000,000
Net Taxable Capital			19,038,562
Rate			0.3000%



Ontario Capital Tax, Large Corporation Tax

Name of Utility: WELLAND HYDRO - ELECTRIC SYSTEM CORP.
License Number: ED-2003-0002
File Numbers: RP-2005-0020, EB-2005-0428
Name of Contact: Rose Murphy Phone Number: 905-732-1381

Ontario Capital Tax (Deductible, not grossed-up)

57,116



Ontario Capital Tax, Large Corporation Tax

Name of Utility: WELLAND HYDRO - ELECTRIC SYSTEM CORP.
 License Number: ED-2003-0002
 File Numbers: RP-2005-0020, EB-2005-0428
 Name of Contact: Rose Murphy Phone Number: 905-732-1381

LARGE CORPORATION TAX (From Federal Schedule 33)

CAPITAL

ADD:

Reserves that have not been deducted in computing income for the year under Part I
 Capital stock
 Retained earnings
 Contributed surplus
 Any other surpluses
 Deferred unrealized foreign exchange gains
 All loans and advances to the corporation
 All indebtedness- bonds, debentures, notes, mortgages, bankers acceptances, or similar obligations
 Any dividends declared but not paid
 All other indebtedness outstanding for more than 365 days

From 2004 Tax Return	Non-Distribution Elimination	Wires Only
1,448,027		1,448,027
12,953,180		12,953,180
543,468		543,468
630,158		630,158
		0
		0
1,121,040		1,121,040
13,499,953		13,499,953
		0
		0
Subtotal	0	30,195,826

DEDUCT:

Deferred tax debit balance
 Any deficit deducted in computing shareholders' equity
 Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above
 Deferred unrealized foreign exchange losses

		0
		0
		0
		0
		0
Subtotal	0	0
Capital for the year	0	30,195,826



Ontario Capital Tax, Large Corporation Tax

Name of Utility: WELLAND HYDRO - ELECTRIC SYSTEM CORP.
 License Number: ED-2003-0002
 File Numbers: RP-2005-0020, EB-2005-0428
 Name of Contact: Rose Murphy Phone Number: 905-732-1381

INVESTMENT ALLOWANCE

	From 2004 Tax Return	Non-Distribution Elimination	Wires Only
Shares in another corporation			0
Loan or advance to another corporation	65,827		65,827
Bond, debenture, note, mortgage, or similar obligation of another corporation			0
Long term debt of financial institution			0
Dividend receivable from another corporation			0
Debts of corporate partnerships that were not exempt from tax under Part I.3			0
Interest in a partnership			0
Investment Allowance	65,827	0	65,827

TAXABLE CAPITAL

Capital for the year	30,195,826	0	30,195,826
Deduct: Investment allowance	65,827	0	65,827
Taxable Capital for taxation year	30,129,999	0	30,129,999
Deduct: Capital Deduction upto \$50,000,000	50,000,000		50,000,000
Taxable Capital	0	0	0

Rate	0.12500%
Gross Part I.3 Tax LCT	0.00
Federal Surtax Rate	1.1200%
Less: Federal Surtax = Taxable Income x Surtax Rate	10,183
Net Part I.3 Tax - LCT Payable (If surtax is greater than Gross LCT, then zero)	0
Net Part I.3 Tax - LCT Payable grossed-up (1 - 0.302335288442208)	0



Test Year PILs/ Tax Provision

Name of Utility: WELLAND HYDRO - ELECTRIC SYSTEM CORP.
 License Number: ED-2003-0002
 File Numbers: RP-2005-0020, EB-2005-0428
 Name of Contact: Rose Murphy

Phone Number: 905-732-1381

		Wires Only			
Regulatory Taxable Income - From 'Test Year Taxable Income'		909,194			
Corporate Income Tax Rate		30.23%			
Total Income Taxes		274,881	2004 Actual	Variance	Explanation of Variance
Investment Tax Credits	0	0	0		
Miscellaneous Tax Credits	0	807	-807		Part iv tax not built into model so no deduction taken for refund
Total Tax Credits	0	0	0		
Corporate PILs/Income Tax Provision for Test Year		274,881			
Ontario Capital Tax		57,116			
LCT		0			
INCLUSION IN RATES					
Income Tax (grossed-up)		394,002			
Ontario Capital Tax (not grossed-up)		57,116			
LCT (grossed-up)		0			
Tax Provision for 2006 EDR Model Rate Recovery (EDR Model Tab "4-2 OUTPUT from PILS MODEL" cell E15)		451,118			



PILs VARIANCE

Name of Utility: WELLAND HYDRO - ELECTRIC SYSTEM CORP.
 License Number: ED-2003-0002
 File Numbers: RP-2005-0020, EB-2005-0428
 Name of Contact: Rose Murphy Phone Number: 905-732-1381

		<u>Income Taxes</u>	<u>OCT</u>	<u>LCT</u>	<u>TOTAL</u>
Actual PILs/Taxes Paid by the Utility ¹	2002	0	78,676	46,581	125,257
	2003	0	69,722	43,976	113,698
	2004	0	72,117	0	72,117
Test Year PILs/Taxes ²	2006	274,881	57,116	0	331,997
Variance (2006 vs. 2004)		274,881 -	15,001	-	259,880
Percentage Variance between Actual 2004 and 2006 Proxy					78%

If Cell K18 exceeds 25%, a narrative description of this variance shall be included in the Manager's Summary

Comments:

¹ Actual Wires-Only PILs/ Taxes paid includes income taxes, Ontario Capital Tax and Large Corporation Tax. These values are available from your annual filings - SIMPIL model TaxRec

² Test Year PILs/Taxes include the grossed-up amounts for income taxes and Large Corporation Tax, plus Ontario Capital Tax.



2001 Fair Market Value (FMV) Bump

Name of Utility: WELLAND HYDRO - ELECTRIC SYSTEM CORP.
 License Number: ED-2003-0002
 File Numbers: RP-2005-0020, EB-2005-0428
 Name of Contact: Rose Murphy

Phone Number:

	CCA Class	October 1, 2001 FMV Bump	FMV Bump Non-Distribution	Utility FMV Bump
1620	Buildings and Fixtures	1	0	0
1635	Boiler Plant Equipment	1	0	0
1650	Reservoirs, Dams and Waterways	1	0	0
1660	Roads, Railroads and Bridges	1	0	0
1708	Buildings and Fixtures	1	0	0
1715	Station Equipment	1	0	0
1720	Towers and Fixtures	1	0	0
1725	Poles and Fixtures	1	0	0
1730	Overhead Conductors and Devices	1	0	0
1735	Underground Conduit	1	0	0
1740	Underground Conductors and Devices	1	0	0
1745	Roads and Trails	1	0	0
1808	Buildings and Fixtures	1	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	1	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	1	0	0
1825	Storage Battery Equipment	1	0	0
1830	Poles, Towers and Fixtures	1	0	0
1835	Overhead Conductors and Devices	1	1,177,028	1,177,028
1840	Underground Conduit	1	0	0
1845	Underground Conductors and Devices	1	519,498	519,498
1850	Line Transformers	1	285,314	285,314
1855	Services	1	0	0
1860	Meters	1	227,756	227,756
1865	Other Installations on Customer's Premises	1	0	0
1870	Leased Property on Customer Premises	1	0	0
1908	Buildings and Fixtures	1	0	0
1995	Contributions and Grants - Credit	1	0	0
2010	Electric Plant Purchased or Sold	1	0	0
2020	Experimental Electric Plant Unclassified	1	0	0
2030	Electric Plant and Equipment Leased to Others	1	0	0
2040	Electric Plant Held for Future Use	1	0	0
2050	Completed Construction Not Classified-- Electric	1	0	0
2070	Other Utility Plant	1	0	0
xxx1	Fixed Assets for Conservation and Demand Management	1	0	0
xxx2	Smart Meters	1	0	0
SUBTOTAL - CLASS 1			2,209,596	0
			2,209,596	



2001 Fair Market Value (FMV) Bump

Name of Utility: WELLAND HYDRO - ELECTRIC SYSTEM CORP.
 License Number: ED-2003-0002
 File Numbers: RP-2005-0020, EB-2005-0428
 Name of Contact: Rose Murphy

Phone Number:

	CCA Class	October 1, 2001 FMV Bump	FMV Bump Non-Distribution	Utility FMV Bump
1620	Buildings and Fixtures	2	0	0
1635	Boiler Plant Equipment	2	0	0
1650	Reservoirs, Dams and Waterways	2	0	0
1660	Roads, Railroads and Bridges	2	0	0
1708	Buildings and Fixtures	2	0	0
1715	Station Equipment	2	0	0
1720	Towers and Fixtures	2	0	0
1725	Poles and Fixtures	2	0	0
1730	Overhead Conductors and Devices	2	0	0
1735	Underground Conduit	2	0	0
1740	Underground Conductors and Devices	2	0	0
1745	Roads and Trails	2	0	0
1808	Buildings and Fixtures	2	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	2	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	2	0	0
1825	Storage Battery Equipment	2	0	0
1830	Poles, Towers and Fixtures	2	0	0
1835	Overhead Conductors and Devices	2	0	0
1840	Underground Conduit	2	0	0
1845	Underground Conductors and Devices	2	0	0
1850	Line Transformers	2	0	0
1855	Services	2	0	0
1860	Meters	2	0	0
1865	Other Installations on Customer's Premises	2	0	0
1870	Leased Property on Customer Premises	2	0	0
1908	Buildings and Fixtures	2	0	0
1995	Contributions and Grants - Credit	2	0	0
2010	Electric Plant Purchased or Sold	2	0	0
2020	Experimental Electric Plant Unclassified	2	0	0
2030	Electric Plant and Equipment Leased to Others	2	0	0
2040	Electric Plant Held for Future Use	2	0	0
2050	Completed Construction Not Classified-- Electric	2	0	0
2070	Other Utility Plant	2	0	0
xxx1	Fixed Assets for Conservation and Demand Management	2	0	0
xxx2	Smart Meters	2	0	0
SUBTOTAL - CLASS 2			0	0



2001 Fair Market Value (FMV) Bump

Name of Utility: WELLAND HYDRO - ELECTRIC SYSTEM CORP.
 License Number: ED-2003-0002
 File Numbers: RP-2005-0020, EB-2005-0428
 Name of Contact: Rose Murphy

Phone Number:

		CCA Class	October 1, 2001 FMV Bump	FMV Bump Non-Distribution	Utility FMV Bump
1875	Street Lighting and Signal Systems	8	0	0	0
1915	Office Furniture and Equipment	8	0	0	0
1935	Stores Equipment	8	0	0	0
1940	Tools, Shop and Garage Equipment	8	0	0	0
1945	Measurement and Testing Equipment	8	0	0	0
1950	Power Operated Equipment	8	0	0	0
1955	Communication Equipment	8	0	0	0
1960	Miscellaneous Equipment	8	0	0	0
1965	Water Heater Rental Units	8	0	0	0
1970	Load Management Controls - Customer Premises	8	0	0	0
1975	Load Management Controls - Utility Premises	8	0	0	0
1980	System Supervisory Equipment	8	0	0	0
1985	Sentinel Lighting Rental Units	8	0	0	0
1990	Other Tangible Property	8	0	0	0
SUBTOTAL - CLASS 8			0	0	0
1920	Computer Equipment - Hardware	45	0	0	0
SUBTOTAL - CLASS 45			0	0	0
1930	Transportation Equipment	10	0	0	0
SUBTOTAL - CLASS 10			0	0	0
1925	Computer Software - CL12	12	0	0	0
SUBTOTAL - CLASS 12			0	0	0
1630	Leasehold Improvements	13 ₁	0	0	0
1710	Leasehold Improvements	13 ₂	0	0	0
1810	Leasehold Improvements	13 ₃	0	0	0
1910	Leasehold Improvements	13 ₄	0	0	0
SUBTOTAL - CLASS 13			0	0	0
1640	Engines and Engine-Driven Generators	43.1	0	0	0
1645	Turbogenerator Units	43.1	0	0	0
1655	Water Wheels, Turbines and Generators	43.1	0	0	0
1665	Fuel Holders, Producers and Accessories	43.1	0	0	0
1670	Prime Movers	43.1	0	0	0
1675	Generators	43.1	0	0	0
1680	Accessory Electric Equipment	43.1	0	0	0
1685	Miscellaneous Power Plant Equipment	43.1	0	0	0
SUBTOTAL - Generating Equipment			0	0	0
2005	Property Under Capital Leases	CL	0	0	0
2075	Non-Utility Property Owned or Under Capital Leases	CL	0	0	0
SUBTOTAL - Capital Leases			0	0	0
1606	Organization	ECP	0	0	0
1610	Miscellaneous Intangible Plant	ECP	0	0	0
1616	Land Rights	ECP	0	0	0
1706	Land Rights	ECP	0	0	0
1806	Land Rights	ECP	0	0	0
1906	Land Rights	ECP	0	0	0
2060	Electric Plant Acquisition Adjustment	ECP	3,671,591	0	3,671,591
2065	Other Electric Plant Adjustment	ECP	0	0	0
1608	Franchises and Consents	14	0	0	0
SUBTOTAL - Eligible Capital Property			3,671,591	0	3,671,591
1615	Land	LAND	0	0	0
1705	Land	LAND	0	0	0
1805	Land	LAND	141,313	0	141,313
1905	Land	LAND	0	0	0
SUBTOTAL - Land			141,313	0	141,313
2055	Construction Work in Progress--Electric	WIP	0	0	0
Total FMV Bump-up			6,022,500	0	6,022,500



Ontario Energy Board

2007 INCENTIVE RATE MECHANISM ADJUSTMENT MODEL

Sheet 1 Utility Information Sheet

Legend:	Input Cell	Pull-Down Menu Option	Output Cell
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Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.

Name of LDC: Welland Hydro-Electric System Corp.

Licence Number: ED-2003-0002

IRM 2007 EB Number: EB-2007-0586

EDR 2006 RP Number: RP-2005-0020 **EDR 2006 EB Number:** EB-2005-0428

Date of Submission: January 26, 2007

Revision: 0

Version: 1.0

Contact Information

Name: WAYNE ARMSTRONG

Title: DIRECTOR OF FINANCE

Phone Number: 905-732-1381 Ext 234

E-Mail Address: warmstrong@wellandhydro.com

Please Note: In the event of an inconsistency between this model and any element of the December 20, 2006 "Report of the Board on Cost of Capital and 2nd Generation Incentive Regulation of Ontario's Electricity Distributors", the Report governs.

Copyright

This IRM adjustment model is protected by copyright and is being made available to you solely for the purpose of preparing or reviewing an IRM adjustment application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing or reviewing an IRM adjustment application, you must ensure that the person understands and agrees to the restrictions noted above.



2007 INCENTIVE RATE MECHANISM ADJUSTMENT MODEL

Welland Hydro-Electric System Corp.

EB-2007-0586, EB-2005-0428

January 26, 2007

Sheet 2 - 2006 Rate Classes

Instructions:

Step 1: Label the classes in column B exactly as indicated on your Board-Approved 2006 Tariff of Rates and Charges - this is found under sub-heading "Service Classifications". **Include correct spelling of classes as well as the order in which it appears in the tariff schedule.** Label the classes in column B with either a "Yes" or "No" by using the pull-down menu in column C.

	Service Classifications	Currently in Place
1	Residential	Yes
2	General Service Less Than 50 kW	Yes
3	General Service 50 to 4,999 kW	Yes
4	Large Use	Yes
5	Unmetered Scattered Load	Yes
6	Sentinel Lighting	Yes
7	Street Lighting	Yes
8	Service Class 8	No
9	Service Class 9	No
10	Service Class 10	No
11	Service Class 11	No
12	Service Class 12	No
13	Service Class 13	No
14	Service Class 14	No
15	Service Class 15	No
16	Service Class 16	No

Step 2: (In some instances, rate classifications may differ from service classifications. The following table accounts for those differences.)

Label the classes in column F exactly as indicated on your Board-Approved 2006 Tariff of Rates and Charges - these are found under sub-heading "Monthly Rates and Charges". **Include correct spelling of classes as well as the order in which it appears in the tariff schedule.** Label the classes in column F with either a "Yes" or "No" by using the pull-down menu in column G.

Changes can be made to the Class names and will affect the rest of the model.

Upon completion, press the update button.

	Rate Classifications	Currently in Place
1	Residential	Yes
2	General Service Less than 50 kW	Yes
3	General Service 50 to 4,999 kW	Yes
4	Large Use	Yes
5	Unmetered Scattered Load	Yes
6	Sentinel Lighting	Yes
7	Street Lighting	Yes
8	Rate Class 8	No
9	Rate Class 9	No
10	Rate Class 10	No
11	Rate Class 11	No
12	Rate Class 12	No
13	Rate Class 13	No
14	Rate Class 14	No
15	Rate Class 15	No
16	Rate Class 16	No





2007 INCENTIVE RATE MECHANISM ADJUSTMENT MODEL

Welland Hydro-Electric System Corp.

EB-2007-0586, EB-2005-0428

January 26, 2007

Sheet 3 - 2006 Board-Approved Tariff of Rates and Charges

Instructions:

Enter your Board-Approved 2006 Tariff of Rates and Charges, including the complete description of service classifications as found in the Board-Approved 2006 Tariff of Rates and Charges.

In order to "Copy and Paste" the service classification descriptions from your MS Word or PDF document ensure that you have activated the input cells by double clicking within it before pasting.

SERVICE CLASSIFICATIONS

FOR OEB STAFF USE ONLY

Residential

This classification refers to the supply of electrical energy to residential customers residing in detached or semi-detached units, as defined in the local zoning by-law.

General Service Less Than 50 kW

This classification refers to the supply of electrical energy to commercial buildings taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Commercial buildings are defined as buildings, which are used for purposes other than resident dwellings.

General Service 50 to 4,999 kW

This classification refers to the supply of electrical energy to commercial buildings whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Commercial buildings are defined as buildings, which are used for purposes other than resident dwellings.

Large Use

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW.

Unmetered Scattered Load

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Unmetered or flat connections are permitted with the approval of Welland Hydro-Electric System Corp. Engineering Department. Flat rate connects may include, but are not limited to, Traffic Lights, Street Lights, Bus Shelters, and Signs. Energy consumption is determined by information provided by the customer and/or load measurement taken by Welland Hydro-Electric System Corp. following connection of the flat service.

Sentinel Lighting

This classification refers to an account for roadway lighting not classified as unmetered or street lighting. The consumption for the customer will be based on the calculated connected load times a twelve hour day times the applicable billing period.

Street Lighting

This classification refers to the Street Lighting system owned by the City of Welland. Welland Hydro-Electric System Corp. provides new installations and maintenance of the street lighting system, as required by the City of Welland.



2007 INCENTIVE RATE MECHANISM ADJUSTMENT MODEL

Welland Hydro-Electric System Corp.

EB-2007-0586, EB-2005-0428

January 26, 2007

Sheet 3 - 2006 Board-Approved Tariff of Rates and Charges

MONTHLY RATES AND CHARGES

Residential

Service Charge	\$	13.04
Distribution Volumetric Rate	\$/kWh	0.0129
Rate Rider 1 (if applicable)	\$/kWh	
Rate Rider 2 (if applicable)	\$/kWh	
Regulatory Asset Recovery	\$/kWh	0.0030
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0062
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0046
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kWh	
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kWh	
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kWh	
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kWh	
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25



2007 INCENTIVE RATE MECHANISM ADJUSTMENT MODEL

Welland Hydro-Electric System Corp.

EB-2007-0586, EB-2005-0428

January 26, 2007

Sheet 3 - 2006 Board-Approved Tariff of Rates and Charges

General Service Less than 50 kW

Service Charge	\$	19.23
Distribution Volumetric Rate	\$/kWh	0.0066
Rate Rider 1 (if applicable)	\$/kWh	
Rate Rider 2 (if applicable)	\$/kWh	
Regulatory Asset Recovery	\$/kWh	0.0020
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0055
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0042
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kWh	
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kWh	
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kWh	
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kWh	
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

General Service 50 to 4,999 kW

Service Charge	\$	190.38
Distribution Volumetric Rate	\$/kW	0.7975
Rate Rider 1 (if applicable)	\$/kWh	
Rate Rider 2 (if applicable)	\$/kWh	
Regulatory Asset Recovery	\$/kW	0.5337
Retail Transmission Rate – Network Service Rate	\$/kW	1.8997
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4294
Retail Transmission Rate – Network Service Rate-Interval Metered	\$/kW	1.8844
Retail Transmission Rate – Line and Transformation Connection Service Rate-Interval Metered	\$/kW	1.7121
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kWh	
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kWh	
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

Large Use

Service Charge	\$	10,551.57
Distribution Volumetric Rate	\$/kW	0.7119
Rate Rider 1 (if applicable)	\$/kWh	
Rate Rider 2 (if applicable)	\$/kWh	
Regulatory Asset Recovery	\$/kW	0.1004
Retail Transmission Rate – Network Service Rate	\$/kW	1.3808
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.9013
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kWh	
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kWh	
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kWh	
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kWh	
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

Unmetered Scattered Load

Service Charge	\$	9.62
Distribution Volumetric Rate	\$/kWh	0.0066
Rate Rider 1 (if applicable)	\$/kWh	
Rate Rider 2 (if applicable)	\$/kWh	
Regulatory Asset Recovery	\$/kWh	0.0020
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0055
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0042
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kWh	
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kWh	
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kWh	
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kWh	
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

Sentinel Lighting

Service Charge	\$	0.36
Distribution Volumetric Rate	\$/kW	0.8158
Rate Rider 1 (if applicable)	\$/kWh	
Rate Rider 2 (if applicable)	\$/kWh	
Regulatory Asset Recovery	\$/kW	1.2981
Retail Transmission Rate – Network Service Rate	\$/kW	1.7694
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3313
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kWh	
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kWh	
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kWh	
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kWh	
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25



2007 INCENTIVE RATE MECHANISM ADJUSTMENT MODEL

Welland Hydro-Electric System Corp.

EB-2007-0586, EB-2005-0428

January 26, 2007

Sheet 3 - 2006 Board-Approved Tariff of Rates and Charges

Street Lighting

Service Charge	\$	0.18
Distribution Volumetric Rate	\$/kW	0.7619
Rate Rider 1 (if applicable)	\$/kWh	
Rate Rider 2 (if applicable)	\$/kWh	
Regulatory Asset Recovery	\$/kW	0.0477
Retail Transmission Rate – Network Service Rate	\$/kW	1.7655
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3284
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kWh	
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kWh	
Retail Transmission Rate – Network Service Rate (if applicable)	\$/kWh	
Retail Transmission Rate – Line and Transformation Connection Service Rate (if applicable)	\$/kWh	
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25



2007 INCENTIVE RATE MECHANISM ADJUSTMENT MODEL

Welland Hydro-Electric System Corp.

EB-2007-0586, EB-2005-0428

January 26, 2007

Sheet 3 - 2006 Board-Approved Tariff of Rates and Charges

Specific Service Charges

Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Account history	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	

Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Disconnect/Reconnect at meter - during regular hours	\$	65.00
Disconnect/Reconnect at meter - after regular hours	\$	185.00
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	

Install/Remove load control device - during regular hours	\$	65.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35
	\$	
	\$	
	\$	
Install/Remove load control device - during regular hours	\$	
	\$	
	\$	
Meter upgrade requested by customer plus installation - per month	\$	10.00
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	

Allowances

Transformer Allowance for Ownership - per kW of billing demand/month	\$	(0.60)
Primary Metering Allowance for transformer losses - applied to measured demand and energy	%	(1.00)
	\$/kW	
	\$/kW	

LOSS FACTORS

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0599
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0493
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0045



2007 INCENTIVE RATE MECHANISM ADJUSTMENT

Welland Hydro-Electric System Corp.

EB-2007-0586, EB-2005-0428

January 26, 2007

Sheet 4 - Smart Meter Information

The smart meter plan rate adder is a monthly service charge for metered customers. This equates to an equivalent amount of \$0.30 per month per residential customer for utilities that did not have a plan. A different amount applied to utilities who had a smart meter plan that was modified in accordance with the Decision with Reasons RP-2005-0020 / EB-2005-0529

Please identify the customer classes and sub-classes that smart meter funding incremental adjustment applies to by inserting the smart meter rate adder into column D. For most utilities, the rate adder can be located in the Board-approved 2006 EDR model, Sheet 8-5, Column T. Clicking the cursor on the Residential cell should show the formula for the monthly service charge including the smart meter adder. The adder is the same for all metered classes and sub-classes of a distributor.

The adjusted smart meter rate adder for 2007 has yet to be determined (column F). When a decision is made, Board Staff will adjust the application to reflect the updated smart meter adder.

Smart Meter Rate Adder

	2006 EDR	2007 IRM
Residential	\$ 0.27	\$ 0.27
General Service Less than 50 kW	\$ 0.27	\$ 0.27
General Service 50 to 4,999 kW	\$ 0.27	\$ 0.27
Large Use	\$ 0.27	\$ 0.27
Unmetered Scattered Load	\$ -	
Sentinel Lighting	\$ -	
Street Lighting	\$ -	



2007 INCENTIVE RATE MECHANISM ADJUSTMENT
Welland Hydro-Electric System Corp.

EB-2007-0586, EB-2005-0428

January 26, 2007

Sheet 5 - Removal of Smart Meter Charge from 2006 Rates

Note: No inputs are required for this worksheet.

Class	Monthly Service Charge	Less: Smart Meter Charge	"Base" Monthly Service Charge	Unchanged Volumetric Rates from Sheet 2 <i>kW / kWh</i>
<i>Residential</i>	\$ 13.04	\$ 0.27	\$ 12.77	0.0129 \$/kWh
<i>General Service Less than 50 kW</i>	\$ 19.23	\$ 0.27	\$ 18.96	0.0066 \$/kWh
<i>General Service 50 to 4,999 kW</i>	\$ 190.38	\$ 0.27	\$ 190.11	0.7975 \$/kW
<i>Large Use</i>	\$ 10,551.57	\$ 0.27	\$ 10,551.30	0.7119 \$/kW
<i>Unmetered Scattered Load</i>	\$ 9.62	\$ -	\$ 9.62	0.0066 \$/kWh
<i>Sentinel Lighting</i>	\$ 0.36	\$ -	\$ 0.36	0.8158 \$/kW
<i>Street Lighting</i>	\$ 0.18	\$ -	\$ 0.18	0.7619 \$/kW



2007 INCENTIVE RATE MECHANISM ADJUSTMENT MODEL

Welland Hydro-Electric System Corp.

EB-2007-0586, EB-2005-0428

January 26, 2007

Sheet 6 - Conservation and Demand Management Adjustment

Did the applicant receive Board approval for incremental CDM spending (over and above the 3rd tranche) in 2006?

YES NO

Calculate and enter the rate adders below. Submit all calculations and supporting documents as an appendix to the manager's summary.

Class	Monthly Service Charge (without smart meter rate adder)	Unchanged Volumetric Rates from Sheet 5 <i>kW / kWh</i>	CDM Rate Adder for Monthly Service Charge	CDM Rate Adder for Volumetric Charge <i>kW / kWh</i>	Adjusted Monthly Service Charge	Adjusted Volumetric Rate <i>kW / kWh</i>
<i>Residential</i>	\$12.77	\$0.0129			\$12.77	\$0.0129
<i>General Service Less than 50 kW</i>	\$18.96	\$0.0066			\$18.96	\$0.0066
<i>General Service 50 to 4,999 kW</i>	\$190.11	\$0.7975			\$190.11	\$0.7975
<i>Large Use</i>	\$10,551.30	\$0.7119			\$10,551.30	\$0.7119
<i>Unmetered Scattered Load</i>	\$9.62	\$0.0066			\$9.62	\$0.0066
<i>Sentinel Lighting</i>	\$0.36	\$0.8158			\$0.36	\$0.8158
<i>Street Lighting</i>	\$0.18	\$0.7619			\$0.18	\$0.7619



2007 INCENTIVE RATE MECHANISM ADJUSTMENT

Welland Hydro-Electric System Corp.

EB-2007-0586, EB-2005-0428

January 26, 2007

Sheet 7 - Large Corporation Tax Allowance

Did the applicant receive Board approval for Large Corporation Tax in 2006? YES NO

For distributors that had a Large Corporation Tax (LCT) allowance approved in their 2006 distribution rates, this sheet will reduce rates to reflect the removal of this allowance in 2007. The reduction in the allowance will be reflected through a percentage decrease in distribution rates calculated by the ratio of 2006 LCT allowance to the 2006 Base revenue requirement. The 2006 Board-approved LCT allowance is found in your Board-approved 2006 PILs model, sheet "Test Year OCT, LCT", cell E181. The 2006 Board-approved base revenue requirement is found in your 2006 Board-approved EDR model, sheet 5-1, cell F22.

Enter your 2006 Approved LCT allowance

Enter your 2006 Base Revenue Requirement

Rate Reduction Ratio

Class	Monthly Service Charge (without smart meter rate adder)	Reduction by Large Corporation Tax Ratio	Adjusted Monthly Service Charge	2006 Volumetric Rate <i>kW / kWh</i>	Reduction by Large Corporation Tax Ratio	Adjusted Volumetric Rate <i>kW / kWh</i>
<i>Residential</i>	\$12.77	\$0.00	\$12.77	\$0.0129	\$0.0000	\$0.0129
<i>General Service Less than 50 kW</i>	\$18.96	\$0.00	\$18.96	\$0.0066	\$0.0000	\$0.0066
<i>General Service 50 to 4,999 kW</i>	\$190.11	\$0.00	\$190.11	\$0.7975	\$0.0000	\$0.7975
<i>Large Use</i>	\$10,551.30	\$0.00	\$10,551.30	\$0.7119	\$0.0000	\$0.7119
<i>Unmetered Scattered Load</i>	\$9.62	\$0.00	\$9.62	\$0.0066	\$0.0000	\$0.0066
<i>Sentinel Lighting</i>	\$0.36	\$0.00	\$0.36	\$0.8158	\$0.0000	\$0.8158
<i>Street Lighting</i>	\$0.18	\$0.00	\$0.18	\$0.7619	\$0.0000	\$0.7619



2007 INCENTIVE RATE MECHANISM ADJUSTMENT

Welland Hydro-Electric System Corp.

EB-2007-0586, EB-2005-0428

January 26, 2007

Sheet 8 - Price Cap Adjustment to "Basic" Distribution Rates

Note: No inputs are required for this worksheet.

Price Escalator (GDP-IPI)	Average annual expected Productivity Gain (X)	(GDP-IPI) - X
1.90%	1.00%	0.90%

	Adjusted Monthly Service Charge	Monthly Service Charge with Price Cap Adjustment	Adjusted Volumetric Rate (kW / kWh)	Volumetric Rate with Price Cap Adjustment
<i>Residential</i>	\$12.77	\$12.88	\$ 0.0129	\$0.0130
<i>General Service Less than 50 kW</i>	\$18.96	\$19.13	\$ 0.0066	\$0.0067
<i>General Service 50 to 4,999 kW</i>	\$190.11	\$191.82	\$ 0.7975	\$0.8047
<i>Large Use</i>	\$10,551.30	\$10,646.26	\$ 0.7119	\$0.7183
<i>Unmetered Scattered Load</i>	\$9.62	\$9.71	\$ 0.0066	\$0.0067
<i>Sentinel Lighting</i>	\$0.36	\$0.36	\$ 0.8158	\$0.8231
<i>Street Lighting</i>	\$0.18	\$0.18	\$ 0.7619	\$0.7688



2007 INCENTIVE RATE MECHANISM ADJUSTMENT MODEL
Welland Hydro-Electric System Corp.

EB-2007-0586, EB-2005-0428

January 26, 2007

Sheet 9 - Addback of Smart Meter Amounts

Note: No inputs are required for this worksheet.

Class	Monthly Service Charge	Add: Smart Meter Charge	2007 Final Monthly Service Charge	2007 Final Volumetric Charge <i>kW / kWh</i>
<i>Residential</i>	\$ 12.88	\$ 0.27	\$ 13.15	0.0130
<i>General Service Less than 50 kW</i>	\$ 19.13	\$ 0.27	\$ 19.40	0.0067
<i>General Service 50 to 4,999 kW</i>	\$ 191.82	\$ 0.27	\$ 192.09	0.8047
<i>Large Use</i>	\$ 10,646.26	\$ 0.27	\$ 10,646.53	0.7183
<i>Unmetered Scattered Load</i>	\$ 9.71	\$ -	\$ 9.71	0.0067
<i>Sentinel Lighting</i>	\$ 0.36	\$ -	\$ 0.36	0.8231
<i>Street Lighting</i>	\$ 0.18	\$ -	\$ 0.18	0.7688

Welland Hydro-Electric System Corp.

Tariff OF RATES AND CHARGES

Effective May 1, 2007*

(*Except as otherwise noted)

This schedule supersedes and replaces all previously approved schedules of Rates, Charges, and Loss Factors

EB-2007-0586

SERVICE CLASSIFICATIONS

FOR OEB STAFF USE ONLY

Residential

This classification refers to the supply of electrical energy to residential customers residing in detached or semi-detached units, as defined in the local zoning by-law.

General Service Less Than 50 kW

This classification refers to the supply of electrical energy to commercial buildings taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Commercial buildings are defined as buildings, which are used for purposes other than resident dwellings.

General Service 50 to 4,999 kW

This classification refers to the supply of electrical energy to commercial buildings whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Commercial buildings are defined as buildings, which are used for purposes other than resident dwellings.

Large Use

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW.

Unmetered Scattered Load

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Unmetered or flat connections are permitted with the approval of Welland Hydro-Electric System Corp. Engineering Department. Flat rate connects may include, but are not limited to, Traffic Lights, Street Lights, Bus Shelters, and Signs. Energy consumption is determined by information provided by the customer and/or load measurement taken by Welland Hydro-Electric System Corp. following connection of the flat service.

Sentinel Lighting

This classification refers to an account for roadway lighting not classified as unmetered or street lighting. The consumption for the customer will be based on the calculated connected load times a twelve hour day times the applicable billing period.

Welland Hydro-Electric System Corp.

Tariff OF RATES AND CHARGES

Effective May 1, 2007*

(*Except as otherwise noted)

This schedule supersedes and replaces all previously approved schedules of Rates, Charges, and Loss Factors

EB-2007-0586

Street Lighting

This classification refers to the Street Lighting system owned by the City of Welland. Welland Hydro-Electric System Corp. provides new installations and maintenance of the street lighting system, as required by the City of Welland.

MONTHLY RATES AND CHARGES

Residential

Service Charge	\$	13.15
Distribution Volumetric Rate	\$/kWh	0.0130
Regulatory Asset Recovery	\$/kWh	0.0030
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0062
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0046
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

General Service Less than 50 kW

Service Charge	\$	19.40
Distribution Volumetric Rate	\$/kWh	0.0067
Regulatory Asset Recovery	\$/kWh	0.0020
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0055
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0042
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

General Service 50 to 4,999 kW

Service Charge	\$	192.09
Distribution Volumetric Rate	\$/kW	0.8047
Regulatory Asset Recovery	\$/kW	0.5337
Retail Transmission Rate – Network Service Rate	\$/kW	1.8997
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4294
Retail Transmission Rate – Network Service Rate-Interval Metered	\$/kW	1.8844
Retail Transmission Rate – Line and Transformation Connection Service Rate-Interval Metered	\$/kW	1.7121
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

Large Use

Service Charge	\$	10,646.53
Distribution Volumetric Rate	\$/kW	0.7183
Regulatory Asset Recovery	\$/kW	0.1004
Retail Transmission Rate – Network Service Rate	\$/kW	1.3808
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.9013
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

Welland Hydro-Electric System Corp.

Tariff OF RATES AND CHARGES

Effective May 1, 2007*

(*Except as otherwise noted)

This schedule supersedes and replaces all previously approved schedules of Rates, Charges, and Loss Factors

EB-2007-0586

Unmetered Scattered Load

Service Charge	\$	9.71
Distribution Volumetric Rate	\$/kWh	0.0067
Regulatory Asset Recovery	\$/kWh	0.0020
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0055
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0042
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

Sentinel Lighting

Service Charge	\$	0.36
Distribution Volumetric Rate	\$/kW	0.8231
Regulatory Asset Recovery	\$/kW	1.2981
Retail Transmission Rate – Network Service Rate	\$/kW	1.7694
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3313
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

Street Lighting

Service Charge	\$	0.18
Distribution Volumetric Rate	\$/kW	0.7688
Regulatory Asset Recovery	\$/kW	0.0477
Retail Transmission Rate – Network Service Rate	\$/kW	1.7655
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3284
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

Specific Service Charges

Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Account history	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Welland Hydro-Electric System Corp.

Tariff OF RATES AND CHARGES

Effective May 1, 2007*

(*Except as otherwise noted)

This schedule supersedes and replaces all previously approved schedules of Rates, Charges, and Loss Factors

EB-2007-0586

Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Disconnect/Reconnect at meter - during regular hours	\$	65.00
Disconnect/Reconnect at meter - after regular hours	\$	185.00

Install/Remove load control device - during regular hours	\$	65.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35
Meter upgrade requested by customer plus installation - per month	\$	10.00

Allowances

Transformer Allowance for Ownership - per kW of billing demand/month	\$	(0.60)
Primary Metering Allowance for transformer losses - applied to measured demand and energy	%	(1.00)

LOSS FACTORS

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0599
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0493
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045



2007 INCENTIVE RATE MECHANISM ADJUSTMENT MODEL

Welland Hydro-Electric System Corp.

EB-2007-0586, EB-2005-0428

January 26, 2007

Sheet 11 - Residential Bill Impact May 2006 vs May 2007

Regulated Price Plan	May-06 Threshold	May-06 \$/ kWh	May-07 Threshold	May-07 \$/ kWh
Residential				
less than or equal to	600	\$ 0.058	600	\$ 0.053
greater than	> 600	\$ 0.067	> 600	\$ 0.062

Residential

Consumption	1,000	kWh	Loss Factor 1.0599
--------------------	--------------	------------	---------------------------

	2006 BILL			2007 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	600	\$ 0.0580	\$ 34.80	600	\$ 0.0530	\$ 31.80	-\$3.00	(8.6)%	26.15%
Energy Second Tier (kWh)	460	\$ 0.0670	\$ 30.81	460	\$ 0.0620	\$ 28.51	-\$2.30	(7.5)%	23.45%
Energy			\$ 65.61			\$ 60.31	-\$5.30	(8.1)%	49.59%
Monthly Service Charge	1	\$ 13.04	\$ 13.04	1	\$ 13.15	\$ 13.15	\$0.11	0.8%	10.81%
Distribution (kWh)	1,000	\$ 0.0129	\$ 12.90	1,000	\$ 0.0130	\$ 13.00	\$0.10	0.8%	10.69%
Regulatory Assets (kWh)	1,000	\$ 0.0030	\$ 3.00	1,000	\$ 0.0030	\$ 3.00	\$0.00	0.0%	2.47%
Monthly Rate Rider	1	\$ -	\$ -	1	\$ -	\$ -	\$0.00	0.0%	0.00%
Volumetric Rate Rider	1,000	\$ -	\$ -	1,000	\$ -	\$ -	\$0.00	0.0%	0.00%
Retail Transmission Rate – Network Service Rate	1,060	\$ 0.0062	\$ 6.57	1,060	\$ 0.0062	\$ 6.57	\$0.00	0.0%	5.40%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1,060	\$ 0.0046	\$ 4.88	1,060	\$ 0.0046	\$ 4.88	\$0.00	0.0%	4.01%
Delivery			\$ 40.39			\$ 40.60	\$0.21	0.5%	33.38%
Wholesale Market Service Rate	1060	\$ 0.0052	\$ 5.51	1060	\$ 0.0052	\$ 5.51	\$0.00	0.0%	4.53%
Rural Rate Protection Charge	1060	\$ 0.0010	\$ 1.06	1060	\$ 0.0010	\$ 1.06	\$0.00	0.0%	0.87%
Regulated Price Plan – Administration Charge	1	\$ 0.2500	\$ 0.25	1	\$ 0.2500	\$ 0.25	\$0.00	0.0%	0.21%
Regulatory			\$ 6.82			\$ 6.82	\$0.00	0.0%	5.61%
DRC	1,000	\$ 0.0070	\$ 7.00	1,000	\$ 0.0070	\$ 7.00	\$0.00	0.0%	5.76%
Total Bill before Taxes			\$ 119.82			\$ 114.73	-\$5.09	(4.2)%	94.34%
GST	\$ 119.82	7.00%	\$ 8.39	\$ 114.73	6.00%	\$ 6.88	-\$1.50	(17.9)%	5.66%
Total Bill after Taxes			\$ 128.21			\$ 121.62	-\$6.59	(5.1)%	100.00%



2007 INCENTIVE RATE MECHANISM ADJUSTMENT MODEL

Welland Hydro-Electric System Corp.

EB-2007-0586, EB-2005-0428

January 26, 2007

Sheet 12 - Residential Bill Impact Current vs May 2007

Regulated Price Plan	Nov-06 Threshold	Nov-06 \$/ kWh	May-07 Threshold	May-07 \$/ kWh
Residential				
less than or equal to	1000	\$ 0.055	600	\$ 0.053
greater than	> 1000	\$ 0.064	> 600	\$ 0.062

Residential

Consumption	1,000	kWh	Loss Factor 1.0599
--------------------	--------------	------------	---------------------------

	Current			2007 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	1,000	\$ 0.0550	\$ 55.00	600	\$ 0.0530	\$ 31.80	-\$23.20	-42.2%	26.15%
Energy Second Tier (kWh)	60	\$ 0.0640	\$ 3.83	460	\$ 0.0620	\$ 28.51	\$24.68	643.8%	23.45%
Energy			\$ 58.83			\$ 60.31	\$1.48	2.5%	49.59%
Monthly Service Charge	1	\$ 13.04	\$ 13.04	1	\$ 13.15	\$ 13.15	\$0.11	0.8%	10.81%
Distribution (kWh)	1,000	\$ 0.0129	\$ 12.90	1,000	\$ 0.0130	\$ 13.00	\$0.10	0.8%	10.69%
Regulatory Assets (kWh)	1,000	\$ 0.0030	\$ 3.00	1,000	\$ 0.0030	\$ 3.00	\$0.00	0.0%	2.47%
Monthly Rate Rider	1	\$ -	\$ -	1	\$ -	\$ -	\$0.00	0.0%	0.00%
Volumetric Rate Rider	1,000	\$ -	\$ -	1,000	\$ -	\$ -	\$0.00	0.0%	0.00%
Retail Transmission Rate – Network Service Rate	1,060	\$ 0.0062	\$ 6.57	1,060	\$ 0.0062	\$ 6.57	\$0.00	0.0%	5.40%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1,060	\$ 0.0046	\$ 4.88	1,060	\$ 0.0046	\$ 4.88	\$0.00	0.0%	4.01%
Delivery			\$ 40.39			\$ 40.60	\$0.21	0.5%	33.38%
Wholesale Market Service Rate	1060	\$ 0.0052	\$ 5.51	1060	\$ 0.0052	\$ 5.51	\$0.00	0.0%	4.53%
Rural Rate Protection Charge	1060	\$ 0.0010	\$ 1.06	1060	\$ 0.0010	\$ 1.06	\$0.00	0.0%	0.87%
Regulated Price Plan – Administration Charge	1	\$ 0.2500	\$ 0.25	1	\$ 0.2500	\$ 0.25	\$0.00	0.0%	0.21%
Regulatory			\$ 6.82			\$ 6.82	\$0.00	0.0%	5.61%
DRC	1,000	\$ 0.0070	\$ 7.00	1,000	\$ 0.0070	\$ 7.00	\$0.00	0.0%	5.76%
Total Bill before Taxes			\$ 113.04			\$ 114.73	\$1.69	1.5%	94.34%
GST	\$ 113.04	6.00%	\$ 6.78	\$ 114.73	6.00%	\$ 6.88	\$0.10	1.5%	5.66%
Total Bill after Taxes			\$ 119.82			\$ 121.62	\$1.79	1.5%	100.00%



EDR 2006 MODEL (ver. 2.1)

Welland Hydro-Electric System Corp.

ED-2003-0002 (RP-2005-0020, EB-2005-0428)

August 26, 2005

INTRODUCTION

This Sheet provides selected information to assist with the completion of the EDR 2006 Model .

General:

The various worksheets in this Excel file comprise the 2006 EDR Model ("the Model").

This sheet provides some introductory comments and basic instructions for using and navigating the Model. Please also see the detailed instructions.

Please refer to the 2006 Electricity Distribution Rates Handbook ("the Handbook") for authoritative information on filing requirements. **References to the Handbook** are provided throughout the Model and are **highlighted in pink**.

Copyright:

This electricity distribution rate application model is protected by copyright and is being made available to you solely for the purpose of preparing or reviewing an electricity distribution rate application. You may use and copy this electricity distribution rate application model for that purpose, and provide a copy of this electricity distribution rate application model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this electricity distribution rate application model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this electricity distribution rate application model to a person that is advising or assisting you in preparing or reviewing an electricity distribution rate application, you must ensure that the person understands and agrees to the restrictions noted above.

Navigation Buttons:

On any sheet use the **This Step** button before beginning to complete the sheet. Instructions/help with the sheet will be provided.

On any sheet use the **Next** button to move on to the next sheet. After performing selected verification of the current sheet, the new sheet will be activated with the THIS STEP automatically invoked.

On any sheet toggle the **Hide Top (Show Top)** button to hide (reveal) title rows at the top of the sheet to allow more data to be viewed on the screen.

Navigation Links:



EDR 2006 MODEL (ver. 2.1)

Welland Hydro-Electric System Corp.

ED-2003-0002 (RP-2005-0020, EB-2005-0428)

August 26, 2005

INTRODUCTION

This Sheet provides selected information to assist with the completion of the EDR 2006 Model .

In addition to the Navigation Buttons each sheet has [hyperlinks](#) which move between sections of the Model. The "Model Overview" sheet has a link to each sheet within the model and each sheet has a link back to the Overview.

Colour Coding:

Generally, the following colour coding has been used within the Model:

input (green background)

optional input (shaded and green background)

input with validation control (lime background)

Handbook reference (pink)

Warning message (orange)

Printing:

Page setups have been established for most sheets to enable printing by simply using Print or Print-Preview commands in Excel. On some sheets you will find a **Print** button which will invoke a macro to properly print selected pages.

Customization:

To the extent possible, flexibility was built into the Model. Additional customization is not recommended.

Please note, you must disclose the nature of any customization changes to the model. This may impact the timeliness of file review by the OEB.

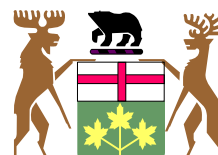
Detail Account Data May be Cleared Before Submitting Application

The Model uses account balances at the USofA level of detail. Please note that detailed account information is not required and can be cleared before submitting the application.

Use Ctl-Shift-X to clear detail before submitting Application

Contact Information at the Ontario Energy Board:

Ontario Energy Board
PO Box 2319
2300 Yonge Street
26th. Floor
Toronto ON M4P 1E4





EDR 2006 MODEL (ver. 2.1)

Welland Hydro-Electric System Corp.

ED-2003-0002 (RP-2005-0020, EB-2005-0428)

August 26, 2005

INTRODUCTION

*This Sheet provides selected information to assist with the completion of the **EDR 2006 Model**.*

Telephone: (416) 481-1967
Facsimile: (416) 440-7656





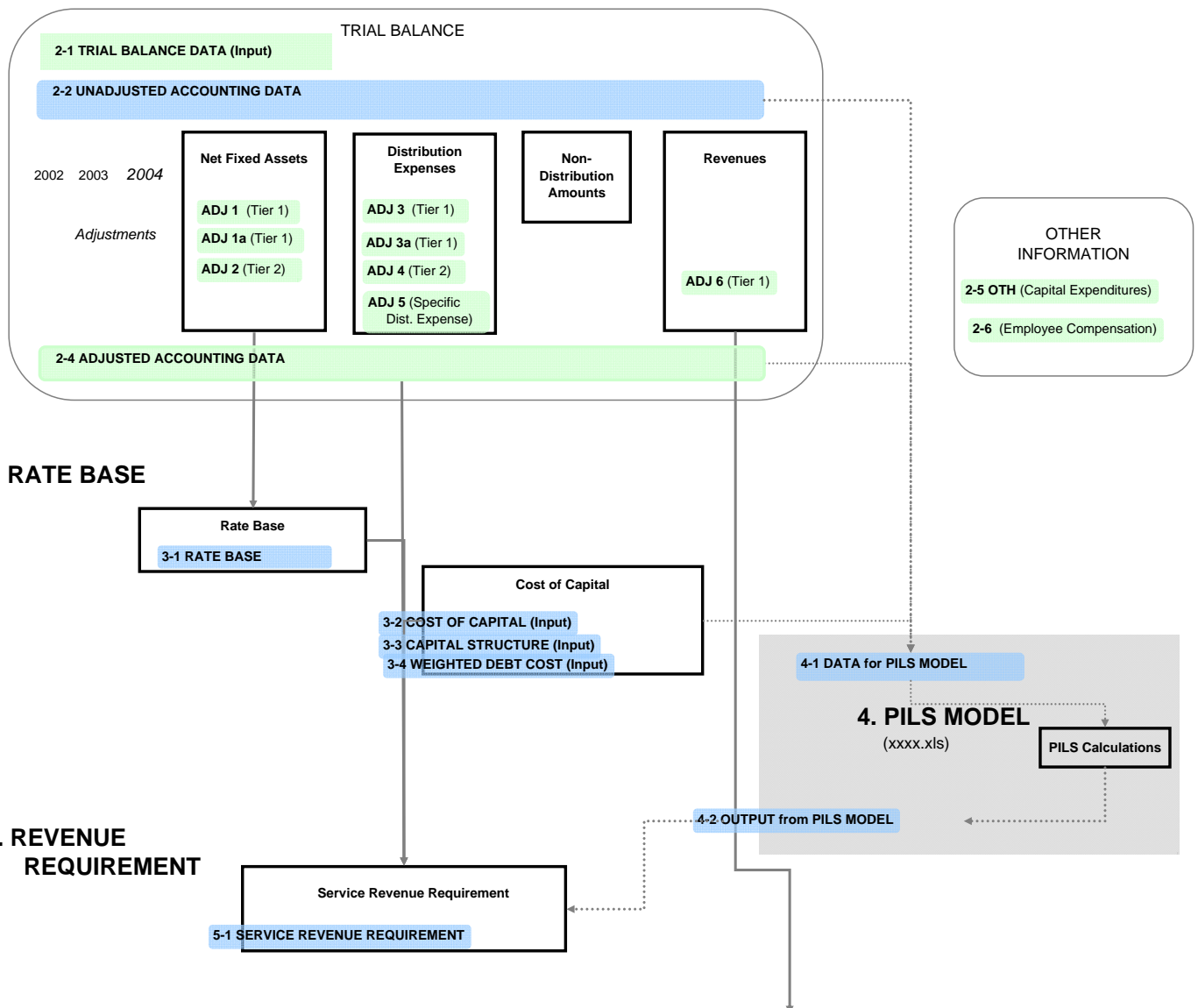
2006 EDR MODEL OVERVIEW

Click on Shaded Areas to follow link to corresponding Sheet

1. GENERAL

1-1 GENERAL (Input)

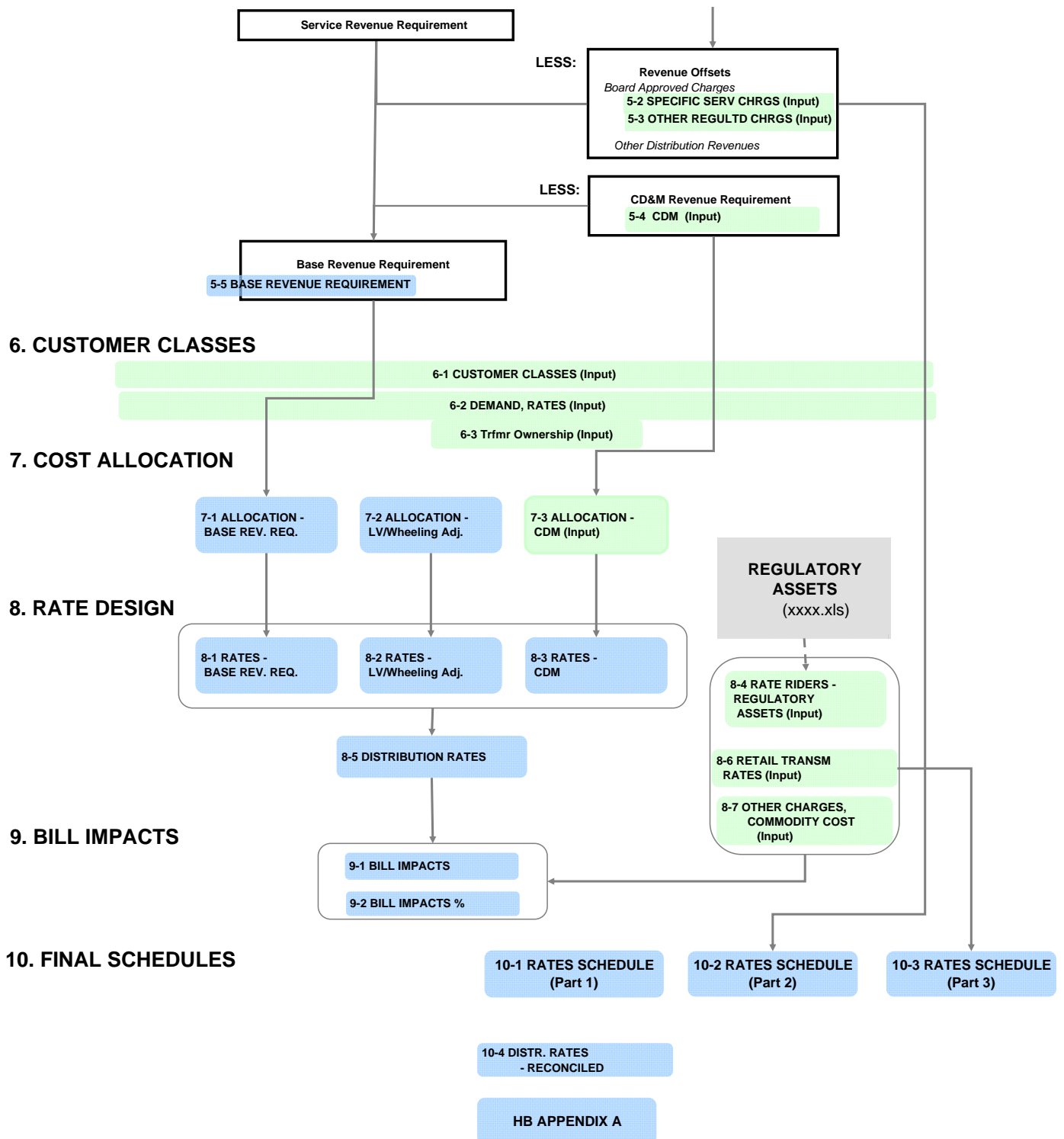
2. FINANCIAL DATA





2006 EDR MODEL OVERVIEW

Click on Shaded Areas to follow link to corresponding Sheet





EDR 2006 MODEL (ver. 2.1)
Welland Hydro-Electric System Corp.

ED-2003-0002 (RP-2005-0020, EB-2005-0428)

August 26, 2005

1-1 GENERAL (Input)

Enter general information related to the Application

Version: 2.1

Name of Applicant Welland Hydro-Electric System Corp.

License Number ED-2003-0002

File Number(s) RP-2005-0020
EB-2005-0428

Contact:

Name Ross Peever
 e-mail rpeever@wellandhydro.com
 telephone 905-732-1381 Ext: 222

Date of Application: August 26, 2005

The following questions relate to the applicability of the EDR 2006 Model's components and will help define the Model Navigation. Although, the answers can be updated at any time it will be more efficient to determine the correct responses before proceeding to use the Model.

PLEASE ANSWER EACH QUESTION USING THE "INPUT" BUTTONS ON THE LEFT.

	Yes/No
Unadjusted Option: Will you be submitting your application using unadjusted amounts?	<input type="button" value="No"/>
Tier 2 Adjustments: Will the application include Tier 2 adjustments.?	<input type="button" value="No"/> to Sheet ADJ 2 to Sheet ADJ 4
Are you required to change your rate structure for Unmetered Scattered Loads? (Handbook 10.2)	<input type="button" value="Yes"/>
Do you give an allowance for Transformer Ownership? (Handbook 10.4)	<input type="button" value="Yes"/>
Service Territories with Different Rates for Similar Customers? Enter the Number of Services Territories for Similar Customers.	<input type="button" value="No"/> to Sheet 6-1 <input type="text" value="1"/>



EDR 2006 MODEL (ver. 2.1)

Welland Hydro-Electric System Corp.

ED-2003-0002 (RP-2005-0020, EB-2005-0428)

August 26, 2005

2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description	2002 Total	2003 Total	2004 Total
		\$	\$	\$

DETAILED INPUT:

- 1005 Cash
- 1010 Cash Advances and Working Funds
- 1020 Interest Special Deposits
- 1030 Dividend Special Deposits
- 1040 Other Special Deposits
- 1060 Term Deposits
- 1070 Current Investments
- 1100 Customer Accounts Receivable
- 1102 Accounts Receivable - Services
- 1104 Accounts Receivable - Recoverable Work
- 1105 Accounts Receivable - Merchandise, Jobbing, etc.
- 1110 Other Accounts Receivable
- 1120 Accrued Utility Revenues
- 1130 Accumulated Provision for Uncollectible Accounts--Credit
- 1140 Interest and Dividends Receivable
- 1150 Rents Receivable
- 1170 Notes Receivable
- 1180 Prepayments
- 1190 Miscellaneous Current and Accrued Assets
- 1200 Accounts Receivable from Associated Companies
- 1210 Notes Receivable from Associated Companies
- 1305 Fuel Stock
- 1330 Plant Materials and Operating Supplies
- 1340 Merchandise
- 1350 Other Materials and Supplies
- 1405 Long Term Investments in Non-Associated Companies
- 1408 Long Term Receivable - Street Lighting Transfer
- 1410 Other Special or Collateral Funds
- 1415 Sinking Funds
- 1425 Unamortized Debt Expense
- 1445 Unamortized Discount on Long-Term Debt--Debit
- 1455 Unamortized Deferred Foreign Currency Translation Gains and Losses
- 1460 Other Non-Current Assets
- 1465 O.M.E.R.S. Past Service Costs
- 1470 Past Service Costs - Employee Future Benefits
- 1475 Past Service Costs - Other Pension Plans
- 1480 Portfolio Investments - Associated Companies
- 1485 Investment in Associated Companies - Significant Influence
- 1490 Investment in Subsidiary Companies
- 1505 Unrecovered Plant and Regulatory Study Costs
- 1508 Other Regulatory Assets
- 1510 Preliminary Survey and Investigation Charges
- 1515 Emission Allowance Inventory
- 1516 Emission Allowances Withheld
- 1518 RCVARetail
- 1520 Power Purchase Variance Account
- 1525 Miscellaneous Deferred Debits
- 1530 Deferred Losses from Disposition of Utility Plant
- 1540 Unamortized Loss on Reacquired Debt
- 1545 Development Charge Deposits/ Receivables
- 1548 RCVASTR
- 1560 Deferred Development Costs
- 1562 Deferred Payments in Lieu of Taxes



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Welland Hydro-Electric System Corp.

ED-2003-0002 (RP-2005-0020, EB-2005-0428)

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2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description	2002 Total	2003 Total	2004 Total
		\$	\$	\$
1563	Account 1563 - Deferred PILs Contra Account			
1565	1565-Conservation and Demand Management Expenditures and Recoveries			
1570	Qualifying Transition Costs			
1571	Pre-market Opening Energy Variance			
1572	Extraordinary Event Costs			
1574	Deferred Rate Impact Amounts			
1580	RSVAWMS			
1582	RSVAONE-TIME			
1584	RSVANW			
1586	RSVACN			
1588	RSVAPOWER			
1590	1590-Recovery of regulatory asset balances			
1605	Electric Plant in Service - Control Account			
1606	Organization			
1608	Franchises and Consents			
1610	Miscellaneous Intangible Plant			
1615	Land			
1616	Land Rights			
1620	Buildings and Fixtures			
1630	Leasehold Improvements			
1635	Boiler Plant Equipment			
1640	Engines and Engine-Driven Generators			
1645	Turbogenerator Units			
1650	Reservoirs, Dams and Waterways			
1655	Water Wheels, Turbines and Generators			
1660	Roads, Railroads and Bridges			
1665	Fuel Holders, Producers and Accessories			
1670	Prime Movers			
1675	Generators			
1680	Accessory Electric Equipment			
1685	Miscellaneous Power Plant Equipment			
1705	Land			
1706	Land Rights			
1708	Buildings and Fixtures			
1710	Leasehold Improvements			
1715	Station Equipment			
1720	Towers and Fixtures			
1725	Poles and Fixtures			
1730	Overhead Conductors and Devices			
1735	Underground Conduit			
1740	Underground Conductors and Devices			
1745	Roads and Trails			
1805	Land			
1806	Land Rights			
1808	Buildings and Fixtures			
1810	Leasehold Improvements			
1815	Transformer Station Equipment - Normally Primary above 50 kV			
1820	Distribution Station Equipment - Normally Primary below 50 kV			
1825	Storage Battery Equipment			
1830	Poles, Towers and Fixtures			
1835	Overhead Conductors and Devices			
1840	Underground Conduit			
1845	Underground Conductors and Devices			
1850	Line Transformers			
1855	Services			
1860	Meters			



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Welland Hydro-Electric System Corp.

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2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description	2002 Total \$	2003 Total \$	2004 Total \$
1865	Other Installations on Customer's Premises			
1870	Leased Property on Customer Premises			
1875	Street Lighting and Signal Systems			
1905	Land			
1906	Land Rights			
1908	Buildings and Fixtures			
1910	Leasehold Improvements			
1915	Office Furniture and Equipment			
1920	Computer Equipment - Hardware			
1925	Computer Software			
1930	Transportation Equipment			
1935	Stores Equipment			
1940	Tools, Shop and Garage Equipment			
1945	Measurement and Testing Equipment			
1950	Power Operated Equipment			
1955	Communication Equipment			
1960	Miscellaneous Equipment			
1965	Water Heater Rental Units			
1970	Load Management Controls - Customer Premises			
1975	Load Management Controls - Utility Premises			
1980	System Supervisory Equipment			
1985	Sentinel Lighting Rental Units			
1990	Other Tangible Property			
1995	Contributions and Grants - Credit			
2005	Property Under Capital Leases			
2010	Electric Plant Purchased or Sold			
2020	Experimental Electric Plant Unclassified			
2030	Electric Plant and Equipment Leased to Others			
2040	Electric Plant Held for Future Use			
2050	Completed Construction Not Classified--Electric			
2055	Construction Work in Progress--Electric			
2060	Electric Plant Acquisition Adjustment			
2065	Other Electric Plant Adjustment			
2070	Other Utility Plant			
2075	Non-Utility Property Owned or Under Capital Leases			
2105	Accumulated Amortization of Electric Utility Plant - Property, Plant, and Equipment			
2120	Accumulated Amortization of Electric Utility Plant - Intangibles			
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment			
2160	Accumulated Amortization of Other Utility Plant			
2180	Accumulated Amortization of Non-Utility Property			
2205	Accounts Payable			
2208	Customer Credit Balances			
2210	Current Portion of Customer Deposits			
2215	Dividends Declared			
2220	Miscellaneous Current and Accrued Liabilities			
2225	Notes and Loans Payable			
2240	Accounts Payable to Associated Companies			
2242	Notes Payable to Associated Companies			
2250	Debt Retirement Charges(DRC) Payable			
2252	Transmission Charges Payable			
2254	Electrical Safety Authority Fees Payable			
2256	Independent Market Operator Fees and Penalties Payable			
2260	Current Portion of Long Term Debt			
2262	Ontario Hydro Debt - Current Portion			
2264	Pensions and Employee Benefits - Current Portion			
2268	Accrued Interest on Long Term Debt			



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2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description	2002 Total \$	2003 Total \$	2004 Total \$
2270	Matured Long Term Debt			
2272	Matured Interest on Long Term Debt			
2285	Obligations Under Capital Leases--Current			
2290	Commodity Taxes			
2292	Payroll Deductions / Expenses Payable			
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.			
2296	Future Income Taxes - Current			
2305	Accumulated Provision for Injuries and Damages			
2306	Employee Future Benefits			
2308	Other Pensions - Past Service Liability			
2310	Vested Sick Leave Liability			
2315	Accumulated Provision for Rate Refunds			
2320	Other Miscellaneous Non-Current Liabilities			
2325	Obligations Under Capital Lease--Non-Current			
2330	Development Charge Fund			
2335	Long Term Customer Deposits			
2340	Collateral Funds Liability			
2345	Unamortized Premium on Long Term Debt			
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion			
2350	Future Income Tax - Non-Current			
2405	Other Regulatory Liabilities			
2410	Deferred Gains from Disposition of Utility Plant			
2415	Unamortized Gain on Reacquired Debt			
2425	Other Deferred Credits			
2435	Accrued Rate-Payer Benefit			
2505	Debentures Outstanding - Long Term Portion			
2510	Debenture Advances			
2515	Reacquired Bonds			
2520	Other Long Term Debt			
2525	Term Bank Loans - Long Term Portion			
2530	Ontario Hydro Debt Outstanding - Long Term Portion			
2550	Advances from Associated Companies			
3005	Common Shares Issued			
3008	Preference Shares Issued			
3010	Contributed Surplus			
3020	Donations Received			
3022	Development Charges Transferred to Equity			
3026	Capital Stock Held in Treasury			
3030	Miscellaneous Paid-In Capital			
3035	Installments Received on Capital Stock			
3040	Appropriated Retained Earnings			
3045	Unappropriated Retained Earnings			
3046	Balance Transferred From Income			
3047	Appropriations of Retained Earnings - Current Period			
3048	Dividends Payable-Preference Shares			
3049	Dividends Payable-Common Shares			
3055	Adjustment to Retained Earnings			
3065	Unappropriated Undistributed Subsidiary Earnings			
4006	Residential Energy Sales			
4010	Commercial Energy Sales			
4015	Industrial Energy Sales			
4020	Energy Sales to Large Users			
4025	Street Lighting Energy Sales			
4030	Sentinel Lighting Energy Sales			
4035	General Energy Sales			
4040	Other Energy Sales to Public Authorities			



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2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description	2002 Total	2003 Total	2004 Total
		\$	\$	\$
4045	Energy Sales to Railroads and Railways			
4050	Revenue Adjustment			
4055	Energy Sales for Resale			
4060	Interdepartmental Energy Sales			
4062	Billed WMS			
4064	4064-Billed One-Time			
4066	Billed NW			
4068	Billed CN			
4080	Distribution Services Revenue			
4082	Retail Services Revenues			
4084	Service Transaction Requests (STR) Revenues			
4090	Electric Services Incidental to Energy Sales			
4105	Transmission Charges Revenue			
4110	Transmission Services Revenue			
4205	Interdepartmental Rents			
4210	Rent from Electric Property			
4215	Other Utility Operating Income			
4220	Other Electric Revenues			
4225	Late Payment Charges			
4230	Sales of Water and Water Power			
4235	Miscellaneous Service Revenues			
4240	Provision for Rate Refunds			
4245	Government Assistance Directly Credited to Income			
4305	Regulatory Debits			
4310	Regulatory Credits			
4315	Revenues from Electric Plant Leased to Others			
4320	Expenses of Electric Plant Leased to Others			
4325	Revenues from Merchandise, Jobbing, Etc.			
4330	Costs and Expenses of Merchandising, Jobbing, Etc.			
4335	Profits and Losses from Financial Instrument Hedges			
4340	Profits and Losses from Financial Instrument Investments			
4345	Gains from Disposition of Future Use Utility Plant			
4350	Losses from Disposition of Future Use Utility Plant			
4355	Gain on Disposition of Utility and Other Property			
4360	Loss on Disposition of Utility and Other Property			
4365	Gains from Disposition of Allowances for Emission			
4370	Losses from Disposition of Allowances for Emission			
4375	Revenues from Non-Utility Operations			
4380	Expenses of Non-Utility Operations			
4385	Non-Utility Rental Income			
4390	Miscellaneous Non-Operating Income			
4395	Rate-Payer Benefit Including Interest			
4398	Foreign Exchange Gains and Losses, Including Amortization			
4405	Interest and Dividend Income			
4415	Equity in Earnings of Subsidiary Companies			
4505	Operation Supervision and Engineering			
4510	Fuel			
4515	Steam Expense			
4520	Steam From Other Sources			
4525	Steam Transferred--Credit			
4530	Electric Expense			
4535	Water For Power			
4540	Water Power Taxes			
4545	Hydraulic Expenses			
4550	Generation Expense			
4555	Miscellaneous Power Generation Expenses			



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2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description	2002 Total	2003 Total	2004 Total
		\$	\$	\$
4560	Rents			
4565	Allowances for Emissions			
4605	Maintenance Supervision and Engineering			
4610	Maintenance of Structures			
4615	Maintenance of Boiler Plant			
4620	Maintenance of Electric Plant			
4625	Maintenance of Reservoirs, Dams and Waterways			
4630	Maintenance of Water Wheels, Turbines and Generators			
4635	Maintenance of Generating and Electric Plant			
4640	Maintenance of Miscellaneous Power Generation Plant			
4705	Power Purchased			
4708	Charges-WMS			
4710	Cost of Power Adjustments			
4712	Charges-One-Time			
4714	Charges-NW			
4715	System Control and Load Dispatching			
4716	Charges-CN			
4720	Other Expenses			
4725	Competition Transition Expense			
4730	Rural Rate Assistance Expense			
4805	Operation Supervision and Engineering			
4810	Load Dispatching			
4815	Station Buildings and Fixtures Expenses			
4820	Transformer Station Equipment - Operating Labour			
4825	Transformer Station Equipment - Operating Supplies and Expense			
4830	Overhead Line Expenses			
4835	Underground Line Expenses			
4840	Transmission of Electricity by Others			
4845	Miscellaneous Transmission Expense			
4850	Rents			
4905	Maintenance Supervision and Engineering			
4910	Maintenance of Transformer Station Buildings and Fixtures			
4916	Maintenance of Transformer Station Equipment			
4930	Maintenance of Towers, Poles and Fixtures			
4935	Maintenance of Overhead Conductors and Devices			
4940	Maintenance of Overhead Lines - Right of Way			
4945	Maintenance of Overhead Lines - Roads and Trails Repairs			
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails			
4960	Maintenance of Underground Lines			
4965	Maintenance of Miscellaneous Transmission Plant			
5005	Operation Supervision and Engineering			
5010	Load Dispatching			
5012	Station Buildings and Fixtures Expense			
5014	Transformer Station Equipment - Operation Labour			
5015	Transformer Station Equipment - Operation Supplies and Expenses			
5016	Distribution Station Equipment - Operation Labour			
5017	Distribution Station Equipment - Operation Supplies and Expenses			
5020	Overhead Distribution Lines and Feeders - Operation Labour			
5025	Overhead Distribution Lines and Feeders - Operation Supplies and Expenses			
5030	Overhead Subtransmission Feeders - Operation			
5035	Overhead Distribution Transformers- Operation			
5040	Underground Distribution Lines and Feeders - Operation Labour			
5045	Underground Distribution Lines and Feeders - Operation Supplies and Expenses			
5050	Underground Subtransmission Feeders - Operation			
5055	Underground Distribution Transformers - Operation			
5060	Street Lighting and Signal System Expense			



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2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description	2002 Total \$	2003 Total \$	2004 Total \$
5065	Meter Expense			
5070	Customer Premises - Operation Labour			
5075	Customer Premises - Materials and Expenses			
5085	Miscellaneous Distribution Expense			
5090	Underground Distribution Lines and Feeders - Rental Paid			
5095	Overhead Distribution Lines and Feeders - Rental Paid			
5096	Other Rent			
5105	Maintenance Supervision and Engineering			
5110	Maintenance of Buildings and Fixtures - Distribution Stations			
5112	Maintenance of Transformer Station Equipment			
5114	Maintenance of Distribution Station Equipment			
5120	Maintenance of Poles, Towers and Fixtures			
5125	Maintenance of Overhead Conductors and Devices			
5130	Maintenance of Overhead Services			
5135	Overhead Distribution Lines and Feeders - Right of Way			
5145	Maintenance of Underground Conduit			
5150	Maintenance of Underground Conductors and Devices			
5155	Maintenance of Underground Services			
5160	Maintenance of Line Transformers			
5165	Maintenance of Street Lighting and Signal Systems			
5170	Sentinel Lights - Labour			
5172	Sentinel Lights - Materials and Expenses			
5175	Maintenance of Meters			
5178	Customer Installations Expenses- Leased Property			
5185	Water Heater Rentals - Labour			
5186	Water Heater Rentals - Materials and Expenses			
5190	Water Heater Controls - Labour			
5192	Water Heater Controls - Materials and Expenses			
5195	Maintenance of Other Installations on Customer Premises			
5205	Purchase of Transmission and System Services			
5210	Transmission Charges			
5215	Transmission Charges Recovered			
5305	Supervision			
5310	Meter Reading Expense			
5315	Customer Billing			
5320	Collecting			
5325	Collecting- Cash Over and Short			
5330	Collection Charges			
5335	Bad Debt Expense			
5340	Miscellaneous Customer Accounts Expenses			
5405	Supervision			
5410	Community Relations - Sundry			
5415	Energy Conservation			
5420	Community Safety Program			
5425	Miscellaneous Customer Service and Informational Expenses			
5505	Supervision			
5510	Demonstrating and Selling Expense			
5515	Advertising Expense			
5520	Miscellaneous Sales Expense			
5605	Executive Salaries and Expenses			
5610	Management Salaries and Expenses			
5615	General Administrative Salaries and Expenses			
5620	Office Supplies and Expenses			
5625	Administrative Expense Transferred?Credit			
5630	Outside Services Employed			
5635	Property Insurance			



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2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description	2002 Total \$	2003 Total \$	2004 Total \$
5640	Injuries and Damages			
5645	Employee Pensions and Benefits			
5650	Franchise Requirements			
5655	Regulatory Expenses			
5660	General Advertising Expenses			
5665	Miscellaneous General Expenses			
5670	Rent			
5675	Maintenance of General Plant			
5680	Electrical Safety Authority Fees			
5685	Independent Market Operator Fees and Penalties			
5705	Amortization Expense ? Property, Plant, and Equipment			
5710	Amortization of Limited Term Electric Plant			
5715	Amortization of Intangibles and Other Electric Plant			
5720	Amortization of Electric Plant Acquisition Adjustments			
5725	Miscellaneous Amortization			
5730	Amortization of Unrecovered Plant and Regulatory Study Costs			
5735	Amortization of Deferred Development Costs			
5740	Amortization of Deferred Charges			
6005	Interest on Long Term Debt			
6010	Amortization of Debt Discount and Expense			
6015	Amortization of Premium on Debt?Credit			
6020	Amortization of Loss on Reacquired Debt			
6025	Amortization of Gain on Reacquired Debt--Credit			
6030	Interest on Debt to Associated Companies			
6035	Other Interest Expense			
6040	Allowance for Borrowed Funds Used During Construction--Credit			
6042	Allowance For Other Funds Used During Construction			
6045	Interest Expense on Capital Lease Obligations			
6105	Taxes Other Than Income Taxes			
6110	Income Taxes			
6115	Provision for Future Income Taxes			
6205	Donations			
6210	Life Insurance			
6215	Penalties			
6225	Other Deductions			
6305	Extraordinary Income			
6310	Extraordinary Deductions			
6315	Income Taxes, Extraordinary Items			
6405	Discontinues Operations - Income/ Gains			
6410	Discontinued Operations - Deductions/ Losses			
6415	Income Taxes, Discontinued Operations			
	Total (\$) Value	0.00	0.00	0.00



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2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$

DETAILED ACCOUNTS:

1005	Cash	0	0	0	0
1010	Cash Advances and Working Funds	0	0	0	0
1020	Interest Special Deposits	0	0	0	0
1030	Dividend Special Deposits	0	0	0	0
1040	Other Special Deposits	0	0	0	0
1060	Term Deposits	0	0	0	0
1070	Current Investments	0	0	0	0
1100	Customer Accounts Receivable	0	0	0	0
1102	Accounts Receivable - Services	0	0	0	0
1104	Accounts Receivable - Recoverable Work	0	0	0	0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	0	0	0	0
1110	Other Accounts Receivable	0	0	0	0
1120	Accrued Utility Revenues	0	0	0	0
1130	Accumulated Provision for Uncollectible Accounts--Credit	0	0	0	0
1140	Interest and Dividends Receivable	0	0	0	0
1150	Rents Receivable	0	0	0	0
1170	Notes Receivable	0	0	0	0
1180	Prepayments	0	0	0	0
1190	Miscellaneous Current and Accrued Assets	0	0	0	0
1200	Accounts Receivable from Associated Companies	0	0	0	0
1210	Notes Receivable from Associated Companies	0	0	0	0
1305	Fuel Stock	0	0	0	0
1330	Plant Materials and Operating Supplies	0	0	0	0
1340	Merchandise	0	0	0	0
1350	Other Materials and Supplies	0	0	0	0
1405	Long Term Investments in Non-Associated Companies	0	0	0	0
1408	Long Term Receivable - Street Lighting Transfer	0	0	0	0
1410	Other Special or Collateral Funds	0	0	0	0
1415	Sinking Funds	0	0	0	0
1425	Unamortized Debt Expense	0	0	0	0
1445	Unamortized Discount on Long-Term Debt--Debit	0	0	0	0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0	0	0	0
1460	Other Non-Current Assets	0	0	0	0
1465	O.M.E.R.S. Past Service Costs	0	0	0	0
1470	Past Service Costs - Employee Future Benefits	0	0	0	0
1475	Past Service Costs - Other Pension Plans	0	0	0	0
1480	Portfolio Investments - Associated Companies	0	0	0	0
1485	Investment in Associated Companies - Significant Influence	0	0	0	0
1490	Investment in Subsidiary Companies	0	0	0	0
1505	Unrecovered Plant and Regulatory Study Costs	0	0	0	0
1508	Other Regulatory Assets	0	0	0	0
1510	Preliminary Survey and Investigation Charges	0	0	0	0
1515	Emission Allowance Inventory	0	0	0	0
1516	Emission Allowances Withheld	0	0	0	0
1518	RCVARetail	0	0	0	0
1520	Power Purchase Variance Account	0	0	0	0
1525	Miscellaneous Deferred Debits	0	0	0	0
1530	Deferred Losses from Disposition of Utility Plant	0	0	0	0
1540	Unamortized Loss on Reacquired Debt	0	0	0	0
1545	Development Charge Deposits/ Receivables	0	0	0	0
1548	RCVASTR	0	0	0	0
1560	Deferred Development Costs	0	0	0	0
1562	Deferred Payments in Lieu of Taxes	0	0	0	0
1563	Account 1563 - Deferred PILs Contra Account	0	0	0	0
1565	Conservation and Demand Management Expenditures and Recoveries	0	0	0	0
1570	Qualifying Transition Costs	0	0	0	0



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2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
1571	Pre-market Opening Energy Variance	0	0	0	0
1572	Extraordinary Event Costs	0	0	0	0
1574	Deferred Rate Impact Amounts	0	0	0	0
1580	RSVAWMS	0	0	0	0
1582	RSVAONE-TIME	0	0	0	0
1584	RSVANW	0	0	0	0
1586	RSVACN	0	0	0	0
1588	RSVAPOWER	0	0	0	0
1590	Recovery of Regulatory Asset Balances	0	0	0	0
1605	Electric Plant in Service - Control Account	0	0	0	0
1606	Organization	0	0	0	0
1608	Franchises and Consents	0	0	0	0
1610	Miscellaneous Intangible Plant	0	0	0	0
1615	Land	0	0	0	0
1616	Land Rights	0	0	0	0
1620	Buildings and Fixtures	0	0	0	0
1630	Leasehold Improvements	0	0	0	0
1635	Boiler Plant Equipment	0	0	0	0
1640	Engines and Engine-Driven Generators	0	0	0	0
1645	Turbogenerator Units	0	0	0	0
1650	Reservoirs, Dams and Waterways	0	0	0	0
1655	Water Wheels, Turbines and Generators	0	0	0	0
1660	Roads, Railroads and Bridges	0	0	0	0
1665	Fuel Holders, Producers and Accessories	0	0	0	0
1670	Prime Movers	0	0	0	0
1675	Generators	0	0	0	0
1680	Accessory Electric Equipment	0	0	0	0
1685	Miscellaneous Power Plant Equipment	0	0	0	0
1705	Land	0	0	0	0
1706	Land Rights	0	0	0	0
1708	Buildings and Fixtures	0	0	0	0
1710	Leasehold Improvements	0	0	0	0
1715	Station Equipment	0	0	0	0
1720	Towers and Fixtures	0	0	0	0
1725	Poles and Fixtures	0	0	0	0
1730	Overhead Conductors and Devices	0	0	0	0
1735	Underground Conduit	0	0	0	0
1740	Underground Conductors and Devices	0	0	0	0
1745	Roads and Trails	0	0	0	0
1805	Land	0	0	0	0
1806	Land Rights	0	0	0	0
1808	Buildings and Fixtures	0	0	0	0
1810	Leasehold Improvements	0	0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0	0	0	0
1825	Storage Battery Equipment	0	0	0	0
1830	Poles, Towers and Fixtures	0	0	0	0
1835	Overhead Conductors and Devices	0	0	0	0
1840	Underground Conduit	0	0	0	0
1845	Underground Conductors and Devices	0	0	0	0
1850	Line Transformers	0	0	0	0
1855	Services	0	0	0	0
1860	Meters	0	0	0	0
1865	Other Installations on Customer's Premises	0	0	0	0
1870	Leased Property on Customer Premises	0	0	0	0
1875	Street Lighting and Signal Systems	0	0	0	0
1905	Land	0	0	0	0
1906	Land Rights	0	0	0	0
1908	Buildings and Fixtures	0	0	0	0



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2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
1910	Leasehold Improvements	0	0	0	0
1915	Office Furniture and Equipment	0	0	0	0
1920	Computer Equipment - Hardware	0	0	0	0
1925	Computer Software	0	0	0	0
1930	Transportation Equipment	0	0	0	0
1935	Stores Equipment	0	0	0	0
1940	Tools, Shop and Garage Equipment	0	0	0	0
1945	Measurement and Testing Equipment	0	0	0	0
1950	Power Operated Equipment	0	0	0	0
1955	Communication Equipment	0	0	0	0
1960	Miscellaneous Equipment	0	0	0	0
1965	Water Heater Rental Units	0	0	0	0
1970	Load Management Controls - Customer Premises	0	0	0	0
1975	Load Management Controls - Utility Premises	0	0	0	0
1980	System Supervisory Equipment	0	0	0	0
1985	Sentinel Lighting Rental Units	0	0	0	0
1990	Other Tangible Property	0	0	0	0
1995	Contributions and Grants - Credit	0	0	0	0
2005	Property Under Capital Leases	0	0	0	0
2010	Electric Plant Purchased or Sold	0	0	0	0
2020	Experimental Electric Plant Unclassified	0	0	0	0
2030	Electric Plant and Equipment Leased to Others	0	0	0	0
2040	Electric Plant Held for Future Use	0	0	0	0
2050	Completed Construction Not Classified--Electric	0	0	0	0
2055	Construction Work in Progress--Electric	0	0	0	0
2060	Electric Plant Acquisition Adjustment	0	0	0	0
2065	Other Electric Plant Adjustment	0	0	0	0
2070	Other Utility Plant	0	0	0	0
2075	Non-Utility Property Owned or Under Capital Leases	0	0	0	0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	0	0	0	0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0	0	0	0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0	0	0	0
2160	Accumulated Amortization of Other Utility Plant	0	0	0	0
2180	Accumulated Amortization of Non-Utility Property	0	0	0	0
2205	Accounts Payable	0	0	0	0
2208	Customer Credit Balances	0	0	0	0
2210	Current Portion of Customer Deposits	0	0	0	0
2215	Dividends Declared	0	0	0	0
2220	Miscellaneous Current and Accrued Liabilities	0	0	0	0
2225	Notes and Loans Payable	0	0	0	0
2240	Accounts Payable to Associated Companies	0	0	0	0
2242	Notes Payable to Associated Companies	0	0	0	0
2250	Debt Retirement Charges(DRC) Payable	0	0	0	0
2252	Transmission Charges Payable	0	0	0	0
2254	Electrical Safety Authority Fees Payable	0	0	0	0
2256	Independent Market Operator Fees and Penalties Payable	0	0	0	0
2260	Current Portion of Long Term Debt	0	0	0	0
2262	Ontario Hydro Debt - Current Portion	0	0	0	0
2264	Pensions and Employee Benefits - Current Portion	0	0	0	0
2268	Accrued Interest on Long Term Debt	0	0	0	0
2270	Matured Long Term Debt	0	0	0	0
2272	Matured Interest on Long Term Debt	0	0	0	0
2285	Obligations Under Capital Leases--Current	0	0	0	0
2290	Commodity Taxes	0	0	0	0
2292	Payroll Deductions / Expenses Payable	0	0	0	0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0	0	0	0
2296	Future Income Taxes - Current	0	0	0	0
2305	Accumulated Provision for Injuries and Damages	0	0	0	0
2306	Employee Future Benefits	0	0	0	0



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All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002	2002	2002	2002
		Total	Unclassified	Non-Distribution	Distribution
		\$	\$	\$	\$
2308	Other Pensions - Past Service Liability	0	0	0	0
2310	Vested Sick Leave Liability	0	0	0	0
2315	Accumulated Provision for Rate Refunds	0	0	0	0
2320	Other Miscellaneous Non-Current Liabilities	0	0	0	0
2325	Obligations Under Capital Lease--Non-Current	0	0	0	0
2330	Development Charge Fund	0	0	0	0
2335	Long Term Customer Deposits	0	0	0	0
2340	Collateral Funds Liability	0	0	0	0
2345	Unamortized Premium on Long Term Debt	0	0	0	0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	0	0	0	0
2350	Future Income Tax - Non-Current	0	0	0	0
2405	Other Regulatory Liabilities	0	0	0	0
2410	Deferred Gains from Disposition of Utility Plant	0	0	0	0
2415	Unamortized Gain on Reacquired Debt	0	0	0	0
2425	Other Deferred Credits	0	0	0	0
2435	Accrued Rate-Payer Benefit	0	0	0	0
2505	Debentures Outstanding - Long Term Portion	0	0	0	0
2510	Debenture Advances	0	0	0	0
2515	Reacquired Bonds	0	0	0	0
2520	Other Long Term Debt	0	0	0	0
2525	Term Bank Loans - Long Term Portion	0	0	0	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0	0	0	0
2550	Advances from Associated Companies	0	0	0	0
3005	Common Shares Issued	0	0	0	0
3008	Preference Shares Issued	0	0	0	0
3010	Contributed Surplus	0	0	0	0
3020	Donations Received	0	0	0	0
3022	Development Charges Transferred to Equity	0	0	0	0
3026	Capital Stock Held in Treasury	0	0	0	0
3030	Miscellaneous Paid-In Capital	0	0	0	0
3035	Installments Received on Capital Stock	0	0	0	0
3040	Appropriated Retained Earnings	0	0	0	0
3045	Unappropriated Retained Earnings	0	0	0	0
3046	Balance Transferred From Income	0	0	0	0
3047	Appropriations of Retained Earnings - Current Period	0	0	0	0
3048	Dividends Payable-Preference Shares	0	0	0	0
3049	Dividends Payable-Common Shares	0	0	0	0
3055	Adjustment to Retained Earnings	0	0	0	0
3065	Unappropriated Undistributed Subsidiary Earnings	0	0	0	0
4006	Residential Energy Sales	0	0	0	0
4010	Commercial Energy Sales	0	0	0	0
4015	Industrial Energy Sales	0	0	0	0
4020	Energy Sales to Large Users	0	0	0	0
4025	Street Lighting Energy Sales	0	0	0	0
4030	Sentinel Lighting Energy Sales	0	0	0	0
4035	General Energy Sales	0	0	0	0
4040	Other Energy Sales to Public Authorities	0	0	0	0
4045	Energy Sales to Railroads and Railways	0	0	0	0
4050	Revenue Adjustment	0	0	0	0
4055	Energy Sales for Resale	0	0	0	0
4060	Interdepartmental Energy Sales	0	0	0	0
4062	Billed WMS	0	0	0	0
4064	Billed-One-Time	0	0	0	0
4066	Billed NW	0	0	0	0
4068	Billed CN	0	0	0	0
4080	Distribution Services Revenue	0	0	0	0
4082	Retail Services Revenues	0	0	0	0
4084	Service Transaction Requests (STR) Revenues	0	0	0	0
4090	Electric Services Incidental to Energy Sales	0	0	0	0



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Account Number	Account Description	2002	2002	2002	2002
		Total	Unclassified	Non-Distribution	Distribution
		\$	\$	\$	\$
4105	Transmission Charges Revenue	0	0	0	0
4110	Transmission Services Revenue	0	0	0	0
4205	Interdepartmental Rents	0	0	0	0
4210	Rent from Electric Property	0	0	0	0
4215	Other Utility Operating Income	0	0	0	0
4220	Other Electric Revenues	0	0	0	0
4225	Late Payment Charges	0	0	0	0
4230	Sales of Water and Water Power	0	0	0	0
4235	Miscellaneous Service Revenues	0	0	0	0
4240	Provision for Rate Refunds	0	0	0	0
4245	Government Assistance Directly Credited to Income	0	0	0	0
4305	Regulatory Debits	0	0	0	0
4310	Regulatory Credits	0	0	0	0
4315	Revenues from Electric Plant Leased to Others	0	0	0	0
4320	Expenses of Electric Plant Leased to Others	0	0	0	0
4325	Revenues from Merchandise, Jobbing, Etc.	0	0	0	0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0	0	0	0
4335	Profits and Losses from Financial Instrument Hedges	0	0	0	0
4340	Profits and Losses from Financial Instrument Investments	0	0	0	0
4345	Gains from Disposition of Future Use Utility Plant	0	0	0	0
4350	Losses from Disposition of Future Use Utility Plant	0	0	0	0
4355	Gain on Disposition of Utility and Other Property	0	0	0	0
4360	Loss on Disposition of Utility and Other Property	0	0	0	0
4365	Gains from Disposition of Allowances for Emission	0	0	0	0
4370	Losses from Disposition of Allowances for Emission	0	0	0	0
4375	Revenues from Non-Utility Operations	0	0	0	0
4380	Expenses of Non-Utility Operations	0	0	0	0
4385	Non-Utility Rental Income	0	0	0	0
4390	Miscellaneous Non-Operating Income	0	0	0	0
4395	Rate-Payer Benefit Including Interest	0	0	0	0
4398	Foreign Exchange Gains and Losses, Including Amortization	0	0	0	0
4405	Interest and Dividend Income	0	0	0	0
4415	Equity in Earnings of Subsidiary Companies	0	0	0	0
4505	Operation Supervision and Engineering	0	0	0	0
4510	Fuel	0	0	0	0
4515	Steam Expense	0	0	0	0
4520	Steam From Other Sources	0	0	0	0
4525	Steam Transferred--Credit	0	0	0	0
4530	Electric Expense	0	0	0	0
4535	Water For Power	0	0	0	0
4540	Water Power Taxes	0	0	0	0
4545	Hydraulic Expenses	0	0	0	0
4550	Generation Expense	0	0	0	0
4555	Miscellaneous Power Generation Expenses	0	0	0	0
4560	Rents	0	0	0	0
4565	Allowances for Emissions	0	0	0	0
4605	Maintenance Supervision and Engineering	0	0	0	0
4610	Maintenance of Structures	0	0	0	0
4615	Maintenance of Boiler Plant	0	0	0	0
4620	Maintenance of Electric Plant	0	0	0	0
4625	Maintenance of Reservoirs, Dams and Waterways	0	0	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0	0	0	0
4635	Maintenance of Generating and Electric Plant	0	0	0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0	0	0	0
4705	Power Purchased	0	0	0	0
4708	Charges-WMS	0	0	0	0
4710	Cost of Power Adjustments	0	0	0	0
4712	Charges-One-Time	0	0	0	0
4714	Charges-NW	0	0	0	0



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Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
4715	System Control and Load Dispatching	0	0	0	0
4716	Charges-CN	0	0	0	0
4720	Other Expenses	0	0	0	0
4725	Competition Transition Expense	0	0	0	0
4730	Rural Rate Assistance Expense	0	0	0	0
4805	Operation Supervision and Engineering	0	0	0	0
4810	Load Dispatching	0	0	0	0
4815	Station Buildings and Fixtures Expenses	0	0	0	0
4820	Transformer Station Equipment - Operating Labour	0	0	0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0	0	0	0
4830	Overhead Line Expenses	0	0	0	0
4835	Underground Line Expenses	0	0	0	0
4840	Transmission of Electricity by Others	0	0	0	0
4845	Miscellaneous Transmission Expense	0	0	0	0
4850	Rents	0	0	0	0
4905	Maintenance Supervision and Engineering	0	0	0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0	0	0	0
4916	Maintenance of Transformer Station Equipment	0	0	0	0
4930	Maintenance of Towers, Poles and Fixtures	0	0	0	0
4935	Maintenance of Overhead Conductors and Devices	0	0	0	0
4940	Maintenance of Overhead Lines - Right of Way	0	0	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	0	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0	0	0
4960	Maintenance of Underground Lines	0	0	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0	0	0	0
5005	Operation Supervision and Engineering	0	0	0	0
5010	Load Dispatching	0	0	0	0
5012	Station Buildings and Fixtures Expense	0	0	0	0
5014	Transformer Station Equipment - Operation Labour	0	0	0	0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0	0	0	0
5016	Distribution Station Equipment - Operation Labour	0	0	0	0
5017	Distribution Station Equipment - Operation Supplies and Expenses	0	0	0	0
5020	Overhead Distribution Lines and Feeders - Operation Labour	0	0	0	0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0	0	0	0
5030	Overhead Subtransmission Feeders - Operation	0	0	0	0
5035	Overhead Distribution Transformers- Operation	0	0	0	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0	0	0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	0	0	0
5050	Underground Subtransmission Feeders - Operation	0	0	0	0
5055	Underground Distribution Transformers - Operation	0	0	0	0
5060	Street Lighting and Signal System Expense	0	0	0	0
5065	Meter Expense	0	0	0	0
5070	Customer Premises - Operation Labour	0	0	0	0
5075	Customer Premises - Materials and Expenses	0	0	0	0
5085	Miscellaneous Distribution Expense	0	0	0	0
5090	Underground Distribution Lines and Feeders - Rental Paid	0	0	0	0
5095	Overhead Distribution Lines and Feeders - Rental Paid	0	0	0	0
5096	Other Rent	0	0	0	0
5105	Maintenance Supervision and Engineering	0	0	0	0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0	0	0	0
5112	Maintenance of Transformer Station Equipment	0	0	0	0
5114	Maintenance of Distribution Station Equipment	0	0	0	0
5120	Maintenance of Poles, Towers and Fixtures	0	0	0	0
5125	Maintenance of Overhead Conductors and Devices	0	0	0	0
5130	Maintenance of Overhead Services	0	0	0	0
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0	0	0
5145	Maintenance of Underground Conduit	0	0	0	0
5150	Maintenance of Underground Conductors and Devices	0	0	0	0
5155	Maintenance of Underground Services	0	0	0	0



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Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
5160	Maintenance of Line Transformers	0	0	0	0
5165	Maintenance of Street Lighting and Signal Systems	0	0	0	0
5170	Sentinel Lights - Labour	0	0	0	0
5172	Sentinel Lights - Materials and Expenses	0	0	0	0
5175	Maintenance of Meters	0	0	0	0
5178	Customer Installations Expenses- Leased Property	0	0	0	0
5185	Water Heater Rentals - Labour	0	0	0	0
5186	Water Heater Rentals - Materials and Expenses	0	0	0	0
5190	Water Heater Controls - Labour	0	0	0	0
5192	Water Heater Controls - Materials and Expenses	0	0	0	0
5195	Maintenance of Other Installations on Customer Premises	0	0	0	0
5205	Purchase of Transmission and System Services	0	0	0	0
5210	Transmission Charges	0	0	0	0
5215	Transmission Charges Recovered	0	0	0	0
5305	Supervision	0	0	0	0
5310	Meter Reading Expense	0	0	0	0
5315	Customer Billing	0	0	0	0
5320	Collecting	0	0	0	0
5325	Collecting- Cash Over and Short	0	0	0	0
5330	Collection Charges	0	0	0	0
5335	Bad Debt Expense	0	0	0	0
5340	Miscellaneous Customer Accounts Expenses	0	0	0	0
5405	Supervision	0	0	0	0
5410	Community Relations - Sundry	0	0	0	0
5415	Energy Conservation	0	0	0	0
5420	Community Safety Program	0	0	0	0
5425	Miscellaneous Customer Service and Informational Expenses	0	0	0	0
5505	Supervision	0	0	0	0
5510	Demonstrating and Selling Expense	0	0	0	0
5515	Advertising Expense	0	0	0	0
5520	Miscellaneous Sales Expense	0	0	0	0
5605	Executive Salaries and Expenses	0	0	0	0
5610	Management Salaries and Expenses	0	0	0	0
5615	General Administrative Salaries and Expenses	0	0	0	0
5620	Office Supplies and Expenses	0	0	0	0
5625	Administrative Expense Transferred Credit	0	0	0	0
5630	Outside Services Employed	0	0	0	0
5635	Property Insurance	0	0	0	0
5640	Injuries and Damages	0	0	0	0
5645	Employee Pensions and Benefits	0	0	0	0
5650	Franchise Requirements	0	0	0	0
5655	Regulatory Expenses	0	0	0	0
5660	General Advertising Expenses	0	0	0	0
5665	Miscellaneous General Expenses	0	0	0	0
5670	Rent	0	0	0	0
5675	Maintenance of General Plant	0	0	0	0
5680	Electrical Safety Authority Fees	0	0	0	0
5685	Independent Market Operator Fees and Penalties	0	0	0	0
5705	Amortization Expense - Property, Plant, and Equipment	0	0	0	0
5710	Amortization of Limited Term Electric Plant	0	0	0	0
5715	Amortization of Intangibles and Other Electric Plant	0	0	0	0
5720	Amortization of Electric Plant Acquisition Adjustments	0	0	0	0
5725	Miscellaneous Amortization	0	0	0	0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0	0	0	0
5735	Amortization of Deferred Development Costs	0	0	0	0
5740	Amortization of Deferred Charges	0	0	0	0
6005	Interest on Long Term Debt	0	0	0	0
6010	Amortization of Debt Discount and Expense	0	0	0	0
6015	Amortization of Premium on Debt Credit	0	0	0	0



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Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
6020	Amortization of Loss on Reacquired Debt	0	0	0	0
6025	Amortization of Gain on Reacquired Debt--Credit	0	0	0	0
6030	Interest on Debt to Associated Companies	0	0	0	0
6035	Other Interest Expense	0	0	0	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0	0	0	0
6042	Allowance For Other Funds Used During Construction	0	0	0	0
6045	Interest Expense on Capital Lease Obligations	0	0	0	0
6105	Taxes Other Than Income Taxes	0	0	0	0
6110	Income Taxes	0	0	0	0
6115	Provision for Future Income Taxes	0	0	0	0
6205	Donations	0	0	0	0
6210	Life Insurance	0	0	0	0
6215	Penalties	0	0	0	0
6225	Other Deductions	0	0	0	0
6305	Extraordinary Income	0	0	0	0
6310	Extraordinary Deductions	0	0	0	0
6315	Income Taxes, Extraordinary Items	0	0	0	0
6405	Discontinues Operations - Income/ Gains	0	0	0	0
6410	Discontinued Operations - Deductions/ Losses	0	0	0	0
6415	Income Taxes, Discontinued Operations	0	0	0	0
Total (\$) Value		0	0	0	0

**GROUPED INPUT FOR CALCULATIONS:
 (Minimum Reporting Requirement)**

Land and Buildings	310,609	0	0	310,609
TS Primary Above 50	0	0	0	0
DS	3,701,357	0	0	3,701,357
Poles, Wires	21,415,387	0	0	21,415,387
Line Transformers	3,838,415	0	0	3,838,415
Services and Meters	2,423,381	0	0	2,423,381
General Plant	1,253,520	0	0	1,253,520
Equipment	2,047,913	0	0	2,047,913
IT Assets	311,674	0	0	311,674
CDM Expenditures and Recoveries	0	0	0	0
Other Distribution Assets	844,308	0	0	844,308
Contributions and Grants	0	0	0	0
Accumulated Amortization	-16,877,605	0	0	-16,877,605
Non-Distribution Asset	111,004	0	111,004	0
Unclassified Asset	51,647,826	51,647,826	0	0
Liability	-21,495,375	-21,495,375	0	0
Equity	-13,274,846	-13,274,846	0	0
Sales of Electricity	-38,201,335	0	0	-38,201,335
Distribution Services Revenue	-4,759,851	0	0	-4,759,851
Late Payment Charges	-74,361	0	0	-74,361
Specific Service Charges	-36,000	0	0	-36,000



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Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
	Other Distribution Revenue	-279,557	0	0	-279,557
	Other Revenue - Unclassified	0	0	0	0
	Other Income & Deductions	-193,972	-193,972	0	0
	Power Supply Expenses (Working Capital)	38,201,335	0	0	38,201,335
	Other Power Supply Expenses	0	0	0	0
	Operation (Working Capital)	863,978	0	0	863,978
	Maintenance (Working Capital)	702,032	0	0	702,032
	Billing and Collection (Working Capital)	901,979	0	0	901,979
	Community Relations (Working Capital)	109,284	0	0	109,284
	Community Relations - CDM (Working Capital)	0	0	0	0
	Administrative and General Expenses (Working Capital)	894,167	0	0	894,167
	Insurance Expense (Working Capital)	0	0	0	0
	Bad Debt Expense (Working Capital)	36,040	0	0	36,040
	Advertising Expenses	244	0	0	244
	Charitable Contributions	1,475	0	0	1,475
	Amortization of Assets	1,187,765	0	0	1,187,765
	Other Amortization - Unclassified	0	0	0	0
	Interest Expense - Unclassified	6,038	6,038	0	0
	Income Tax Expense - Unclassified	0	0	0	0
	Other Distribution Expenses	112,691	0	0	112,691
	Non-Distribution Expenses	97,782	0	97,782	0
	Unclassified Expenses	24,895	24,895	0	0
		35,852,196	16,714,566	208,786	18,928,843



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Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$

SUMMARY FINANCIAL INFORMATION

(Before Adjustments)

DISTRIBUTION ASSETS:

Land and Buildings	310,609	0	0	310,609
TS Primary Above 50	0	0	0	0
DS	3,701,357	0	0	3,701,357
Poles, Wires	21,415,387	0	0	21,415,387
Line Transformers	3,838,415	0	0	3,838,415
Services and Meters	2,423,381	0	0	2,423,381
General Plant	1,253,520	0	0	1,253,520
Equipment	2,047,913	0	0	2,047,913
IT Assets	311,674	0	0	311,674
CDM Assets		0	0	0
Other Distribution Assets	844,308	0	0	844,308
Contributions and Grants	0	0	0	0
TOTAL DISTRIBUTION ASSETS	36,146,564	0	0	36,146,564

NET FIXED DISTRIBUTION ASSETS:

Total Distribution Assets (as above) - LESS:				
Accumulated Amortization	-16,877,605	0	0	-16,877,605
NET FIXED DISTRIBUTION ASSETS	19,268,959	0	0	19,268,959



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2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
NET SALES REVENUE					
	Sales of Electricity	-38,201,335	0	0	-38,201,335
	Power Supply Expenses (Working Capital)	38,201,335	0	0	38,201,335
	SALES OF ELECTRICITY NET OF COST OF POWER	0	0	0	0
DISTRIBUTION REVENUE					
	Distribution Services Revenue	-4,759,851	0	0	-4,759,851
	Late Payment Charges	-74,361	0	0	-74,361
	Specific Service Charges	-36,000	0	0	-36,000
	Other Distribution Revenue	-279,557	0	0	-279,557
	TOTAL DISTRIBUTION REVENUE	-5,149,770	0	0	-5,149,770
DISTRIBUTION EXPENSES (before PILS):					
	Operation (Working Capital)	863,978	0	0	863,978
	Maintenance (Working Capital)	702,032	0	0	702,032
	Billing and Collection (Working Capital)	901,979	0	0	901,979
	Community Relations (Working Capital)	109,284	0	0	109,284
	Community Relations - CDM (Working Capital)	0	0	0	0
	Administrative and General Expenses (Working Capital)	894,167	0	0	894,167
	Insurance Expense (Working Capital)	0	0	0	0
	Bad Debt Expense (Working Capital)	36,040	0	0	36,040
	Advertising Expenses	244	0	0	244
	Charitable Contributions	1,475	0	0	1,475
	Amortization of Assets	1,187,765	0	0	1,187,765
	Other Distribution Expenses	112,691	0	0	112,691
	TOTAL DISTRIBUTION EXPENSES (before PILS)	4,809,654	0	0	4,809,654



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Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
WORKING CAPITAL CALCULATION					
Cost of Power					
	Power Supply Expenses (Working Capital)	38,201,335			
	TOTAL COST OF POWER	38,201,335			
Expenses					
	Operation (Working Capital)	863,978			
	Maintenance (Working Capital)	702,032			
	Billing and Collection (Working Capital)	901,979			
	Community Relations (Working Capital)	109,284			
	Community Relations - CDM (Working Capital)	0			
	Administrative and General Expenses (Working Capital)	894,167			
	Insurance Expense (Working Capital)	0			
	Bad Debt Expense (Working Capital)	36,040			
	Advertising Expenses	244			
	Charitable Contributions	1,475			
	Other Distribution Expenses	112,691			
	TOTAL EXPENSES	3,621,890			
	TOTAL FOR WORKING CAPITAL CALCULATION	41,823,224			



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Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$

DETAILED ACCOUNTS:

1005	Cash	0	0	0	0
1010	Cash Advances and Working Funds	0	0	0	0
1020	Interest Special Deposits	0	0	0	0
1030	Dividend Special Deposits	0	0	0	0
1040	Other Special Deposits	0	0	0	0
1060	Term Deposits	0	0	0	0
1070	Current Investments	0	0	0	0
1100	Customer Accounts Receivable	0	0	0	0
1102	Accounts Receivable - Services	0	0	0	0
1104	Accounts Receivable - Recoverable Work	0	0	0	0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	0	0	0	0
1110	Other Accounts Receivable	0	0	0	0
1120	Accrued Utility Revenues	0	0	0	0
1130	Accumulated Provision for Uncollectible Accounts--Credit	0	0	0	0
1140	Interest and Dividends Receivable	0	0	0	0
1150	Rents Receivable	0	0	0	0
1170	Notes Receivable	0	0	0	0
1180	Prepayments	0	0	0	0
1190	Miscellaneous Current and Accrued Assets	0	0	0	0
1200	Accounts Receivable from Associated Companies	0	0	0	0
1210	Notes Receivable from Associated Companies	0	0	0	0
1305	Fuel Stock	0	0	0	0
1330	Plant Materials and Operating Supplies	0	0	0	0
1340	Merchandise	0	0	0	0
1350	Other Materials and Supplies	0	0	0	0
1405	Long Term Investments in Non-Associated Companies	0	0	0	0
1408	Long Term Receivable - Street Lighting Transfer	0	0	0	0
1410	Other Special or Collateral Funds	0	0	0	0
1415	Sinking Funds	0	0	0	0
1425	Unamortized Debt Expense	0	0	0	0
1445	Unamortized Discount on Long-Term Debt--Debit	0	0	0	0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0	0	0	0
1460	Other Non-Current Assets	0	0	0	0
1465	O.M.E.R.S. Past Service Costs	0	0	0	0
1470	Past Service Costs - Employee Future Benefits	0	0	0	0
1475	Past Service Costs - Other Pension Plans	0	0	0	0
1480	Portfolio Investments - Associated Companies	0	0	0	0
1485	Investment in Associated Companies - Significant Influence	0	0	0	0
1490	Investment in Subsidiary Companies	0	0	0	0
1505	Unrecovered Plant and Regulatory Study Costs	0	0	0	0
1508	Other Regulatory Assets	0	0	0	0
1510	Preliminary Survey and Investigation Charges	0	0	0	0
1515	Emission Allowance Inventory	0	0	0	0
1516	Emission Allowances Withheld	0	0	0	0
1518	RCVARetail	0	0	0	0
1520	Power Purchase Variance Account	0	0	0	0
1525	Miscellaneous Deferred Debits	0	0	0	0
1530	Deferred Losses from Disposition of Utility Plant	0	0	0	0
1540	Unamortized Loss on Reacquired Debt	0	0	0	0
1545	Development Charge Deposits/ Receivables	0	0	0	0
1548	RCVASTR	0	0	0	0
1560	Deferred Development Costs	0	0	0	0
1562	Deferred Payments in Lieu of Taxes	0	0	0	0
1563	Account 1563 - Deferred PILs Contra Account	0	0	0	0
1565	Conservation and Demand Management Expenditures and Recoveries	0	0	0	0
1570	Qualifying Transition Costs	0	0	0	0



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Account Number	Account Description	2003	2003	2003	2003
		Total	Unclassified	Non-Distribution	Distribution
		\$	\$	\$	\$
1571	Pre-market Opening Energy Variance	0	0	0	0
1572	Extraordinary Event Costs	0	0	0	0
1574	Deferred Rate Impact Amounts	0	0	0	0
1580	RSVAWMS	0	0	0	0
1582	RSVAONE-TIME	0	0	0	0
1584	RSVANW	0	0	0	0
1586	RSVACN	0	0	0	0
1588	RSVAPOWER	0	0	0	0
1590	Recovery of Regulatory Asset Balances	0	0	0	0
1605	Electric Plant in Service - Control Account	0	0	0	0
1606	Organization	0	0	0	0
1608	Franchises and Consents	0	0	0	0
1610	Miscellaneous Intangible Plant	0	0	0	0
1615	Land	0	0	0	0
1616	Land Rights	0	0	0	0
1620	Buildings and Fixtures	0	0	0	0
1630	Leasehold Improvements	0	0	0	0
1635	Boiler Plant Equipment	0	0	0	0
1640	Engines and Engine-Driven Generators	0	0	0	0
1645	Turbogenerator Units	0	0	0	0
1650	Reservoirs, Dams and Waterways	0	0	0	0
1655	Water Wheels, Turbines and Generators	0	0	0	0
1660	Roads, Railroads and Bridges	0	0	0	0
1665	Fuel Holders, Producers and Accessories	0	0	0	0
1670	Prime Movers	0	0	0	0
1675	Generators	0	0	0	0
1680	Accessory Electric Equipment	0	0	0	0
1685	Miscellaneous Power Plant Equipment	0	0	0	0
1705	Land	0	0	0	0
1706	Land Rights	0	0	0	0
1708	Buildings and Fixtures	0	0	0	0
1710	Leasehold Improvements	0	0	0	0
1715	Station Equipment	0	0	0	0
1720	Towers and Fixtures	0	0	0	0
1725	Poles and Fixtures	0	0	0	0
1730	Overhead Conductors and Devices	0	0	0	0
1735	Underground Conduit	0	0	0	0
1740	Underground Conductors and Devices	0	0	0	0
1745	Roads and Trails	0	0	0	0
1805	Land	0	0	0	0
1806	Land Rights	0	0	0	0
1808	Buildings and Fixtures	0	0	0	0
1810	Leasehold Improvements	0	0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0	0	0	0
1825	Storage Battery Equipment	0	0	0	0
1830	Poles, Towers and Fixtures	0	0	0	0
1835	Overhead Conductors and Devices	0	0	0	0
1840	Underground Conduit	0	0	0	0
1845	Underground Conductors and Devices	0	0	0	0
1850	Line Transformers	0	0	0	0
1855	Services	0	0	0	0
1860	Meters	0	0	0	0
1865	Other Installations on Customer's Premises	0	0	0	0
1870	Leased Property on Customer Premises	0	0	0	0
1875	Street Lighting and Signal Systems	0	0	0	0
1905	Land	0	0	0	0
1906	Land Rights	0	0	0	0
1908	Buildings and Fixtures	0	0	0	0



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Account Number	Account Description	2003	2003	2003	2003
		Total	Unclassified	Non-Distribution	Distribution
		\$	\$	\$	\$
1910	Leasehold Improvements	0	0	0	0
1915	Office Furniture and Equipment	0	0	0	0
1920	Computer Equipment - Hardware	0	0	0	0
1925	Computer Software	0	0	0	0
1930	Transportation Equipment	0	0	0	0
1935	Stores Equipment	0	0	0	0
1940	Tools, Shop and Garage Equipment	0	0	0	0
1945	Measurement and Testing Equipment	0	0	0	0
1950	Power Operated Equipment	0	0	0	0
1955	Communication Equipment	0	0	0	0
1960	Miscellaneous Equipment	0	0	0	0
1965	Water Heater Rental Units	0	0	0	0
1970	Load Management Controls - Customer Premises	0	0	0	0
1975	Load Management Controls - Utility Premises	0	0	0	0
1980	System Supervisory Equipment	0	0	0	0
1985	Sentinel Lighting Rental Units	0	0	0	0
1990	Other Tangible Property	0	0	0	0
1995	Contributions and Grants - Credit	0	0	0	0
2005	Property Under Capital Leases	0	0	0	0
2010	Electric Plant Purchased or Sold	0	0	0	0
2020	Experimental Electric Plant Unclassified	0	0	0	0
2030	Electric Plant and Equipment Leased to Others	0	0	0	0
2040	Electric Plant Held for Future Use	0	0	0	0
2050	Completed Construction Not Classified--Electric	0	0	0	0
2055	Construction Work in Progress--Electric	0	0	0	0
2060	Electric Plant Acquisition Adjustment	0	0	0	0
2065	Other Electric Plant Adjustment	0	0	0	0
2070	Other Utility Plant	0	0	0	0
2075	Non-Utility Property Owned or Under Capital Leases	0	0	0	0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	0	0	0	0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0	0	0	0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0	0	0	0
2160	Accumulated Amortization of Other Utility Plant	0	0	0	0
2180	Accumulated Amortization of Non-Utility Property	0	0	0	0
2205	Accounts Payable	0	0	0	0
2208	Customer Credit Balances	0	0	0	0
2210	Current Portion of Customer Deposits	0	0	0	0
2215	Dividends Declared	0	0	0	0
2220	Miscellaneous Current and Accrued Liabilities	0	0	0	0
2225	Notes and Loans Payable	0	0	0	0
2240	Accounts Payable to Associated Companies	0	0	0	0
2242	Notes Payable to Associated Companies	0	0	0	0
2250	Debt Retirement Charges(DRC) Payable	0	0	0	0
2252	Transmission Charges Payable	0	0	0	0
2254	Electrical Safety Authority Fees Payable	0	0	0	0
2256	Independent Market Operator Fees and Penalties Payable	0	0	0	0
2260	Current Portion of Long Term Debt	0	0	0	0
2262	Ontario Hydro Debt - Current Portion	0	0	0	0
2264	Pensions and Employee Benefits - Current Portion	0	0	0	0
2268	Accrued Interest on Long Term Debt	0	0	0	0
2270	Matured Long Term Debt	0	0	0	0
2272	Matured Interest on Long Term Debt	0	0	0	0
2285	Obligations Under Capital Leases--Current	0	0	0	0
2290	Commodity Taxes	0	0	0	0
2292	Payroll Deductions / Expenses Payable	0	0	0	0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0	0	0	0
2296	Future Income Taxes - Current	0	0	0	0
2305	Accumulated Provision for Injuries and Damages	0	0	0	0
2306	Employee Future Benefits	0	0	0	0



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2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2003	2003	2003	2003
		Total	Unclassified	Non-Distribution	Distribution
		\$	\$	\$	\$
2308	Other Pensions - Past Service Liability	0	0	0	0
2310	Vested Sick Leave Liability	0	0	0	0
2315	Accumulated Provision for Rate Refunds	0	0	0	0
2320	Other Miscellaneous Non-Current Liabilities	0	0	0	0
2325	Obligations Under Capital Lease--Non-Current	0	0	0	0
2330	Development Charge Fund	0	0	0	0
2335	Long Term Customer Deposits	0	0	0	0
2340	Collateral Funds Liability	0	0	0	0
2345	Unamortized Premium on Long Term Debt	0	0	0	0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	0	0	0	0
2350	Future Income Tax - Non-Current	0	0	0	0
2405	Other Regulatory Liabilities	0	0	0	0
2410	Deferred Gains from Disposition of Utility Plant	0	0	0	0
2415	Unamortized Gain on Reacquired Debt	0	0	0	0
2425	Other Deferred Credits	0	0	0	0
2435	Accrued Rate-Payer Benefit	0	0	0	0
2505	Debentures Outstanding - Long Term Portion	0	0	0	0
2510	Debenture Advances	0	0	0	0
2515	Reacquired Bonds	0	0	0	0
2520	Other Long Term Debt	0	0	0	0
2525	Term Bank Loans - Long Term Portion	0	0	0	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0	0	0	0
2550	Advances from Associated Companies	0	0	0	0
3005	Common Shares Issued	0	0	0	0
3008	Preference Shares Issued	0	0	0	0
3010	Contributed Surplus	0	0	0	0
3020	Donations Received	0	0	0	0
3022	Development Charges Transferred to Equity	0	0	0	0
3026	Capital Stock Held in Treasury	0	0	0	0
3030	Miscellaneous Paid-In Capital	0	0	0	0
3035	Installments Received on Capital Stock	0	0	0	0
3040	Appropriated Retained Earnings	0	0	0	0
3045	Unappropriated Retained Earnings	0	0	0	0
3046	Balance Transferred From Income	0	0	0	0
3047	Appropriations of Retained Earnings - Current Period	0	0	0	0
3048	Dividends Payable-Preference Shares	0	0	0	0
3049	Dividends Payable-Common Shares	0	0	0	0
3055	Adjustment to Retained Earnings	0	0	0	0
3065	Unappropriated Undistributed Subsidiary Earnings	0	0	0	0
4006	Residential Energy Sales	0	0	0	0
4010	Commercial Energy Sales	0	0	0	0
4015	Industrial Energy Sales	0	0	0	0
4020	Energy Sales to Large Users	0	0	0	0
4025	Street Lighting Energy Sales	0	0	0	0
4030	Sentinel Lighting Energy Sales	0	0	0	0
4035	General Energy Sales	0	0	0	0
4040	Other Energy Sales to Public Authorities	0	0	0	0
4045	Energy Sales to Railroads and Railways	0	0	0	0
4050	Revenue Adjustment	0	0	0	0
4055	Energy Sales for Resale	0	0	0	0
4060	Interdepartmental Energy Sales	0	0	0	0
4062	Billed WMS	0	0	0	0
4064	Billed-One-Time	0	0	0	0
4066	Billed NW	0	0	0	0
4068	Billed CN	0	0	0	0
4080	Distribution Services Revenue	0	0	0	0
4082	Retail Services Revenues	0	0	0	0
4084	Service Transaction Requests (STR) Revenues	0	0	0	0
4090	Electric Services Incidental to Energy Sales	0	0	0	0



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Account Number	Account Description	2003	2003	2003	2003
		Total	Unclassified	Non-Distribution	Distribution
		\$	\$	\$	\$
4105	Transmission Charges Revenue	0	0	0	0
4110	Transmission Services Revenue	0	0	0	0
4205	Interdepartmental Rents	0	0	0	0
4210	Rent from Electric Property	0	0	0	0
4215	Other Utility Operating Income	0	0	0	0
4220	Other Electric Revenues	0	0	0	0
4225	Late Payment Charges	0	0	0	0
4230	Sales of Water and Water Power	0	0	0	0
4235	Miscellaneous Service Revenues	0	0	0	0
4240	Provision for Rate Refunds	0	0	0	0
4245	Government Assistance Directly Credited to Income	0	0	0	0
4305	Regulatory Debits	0	0	0	0
4310	Regulatory Credits	0	0	0	0
4315	Revenues from Electric Plant Leased to Others	0	0	0	0
4320	Expenses of Electric Plant Leased to Others	0	0	0	0
4325	Revenues from Merchandise, Jobbing, Etc.	0	0	0	0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0	0	0	0
4335	Profits and Losses from Financial Instrument Hedges	0	0	0	0
4340	Profits and Losses from Financial Instrument Investments	0	0	0	0
4345	Gains from Disposition of Future Use Utility Plant	0	0	0	0
4350	Losses from Disposition of Future Use Utility Plant	0	0	0	0
4355	Gain on Disposition of Utility and Other Property	0	0	0	0
4360	Loss on Disposition of Utility and Other Property	0	0	0	0
4365	Gains from Disposition of Allowances for Emission	0	0	0	0
4370	Losses from Disposition of Allowances for Emission	0	0	0	0
4375	Revenues from Non-Utility Operations	0	0	0	0
4380	Expenses of Non-Utility Operations	0	0	0	0
4385	Non-Utility Rental Income	0	0	0	0
4390	Miscellaneous Non-Operating Income	0	0	0	0
4395	Rate-Payer Benefit Including Interest	0	0	0	0
4398	Foreign Exchange Gains and Losses, Including Amortization	0	0	0	0
4405	Interest and Dividend Income	0	0	0	0
4415	Equity in Earnings of Subsidiary Companies	0	0	0	0
4505	Operation Supervision and Engineering	0	0	0	0
4510	Fuel	0	0	0	0
4515	Steam Expense	0	0	0	0
4520	Steam From Other Sources	0	0	0	0
4525	Steam Transferred--Credit	0	0	0	0
4530	Electric Expense	0	0	0	0
4535	Water For Power	0	0	0	0
4540	Water Power Taxes	0	0	0	0
4545	Hydraulic Expenses	0	0	0	0
4550	Generation Expense	0	0	0	0
4555	Miscellaneous Power Generation Expenses	0	0	0	0
4560	Rents	0	0	0	0
4565	Allowances for Emissions	0	0	0	0
4605	Maintenance Supervision and Engineering	0	0	0	0
4610	Maintenance of Structures	0	0	0	0
4615	Maintenance of Boiler Plant	0	0	0	0
4620	Maintenance of Electric Plant	0	0	0	0
4625	Maintenance of Reservoirs, Dams and Waterways	0	0	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0	0	0	0
4635	Maintenance of Generating and Electric Plant	0	0	0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0	0	0	0
4705	Power Purchased	0	0	0	0
4708	Charges-WMS	0	0	0	0
4710	Cost of Power Adjustments	0	0	0	0
4712	Charges-One-Time	0	0	0	0
4714	Charges-NW	0	0	0	0



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All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
4715	System Control and Load Dispatching	0	0	0	0
4716	Charges-CN	0	0	0	0
4720	Other Expenses	0	0	0	0
4725	Competition Transition Expense	0	0	0	0
4730	Rural Rate Assistance Expense	0	0	0	0
4805	Operation Supervision and Engineering	0	0	0	0
4810	Load Dispatching	0	0	0	0
4815	Station Buildings and Fixtures Expenses	0	0	0	0
4820	Transformer Station Equipment - Operating Labour	0	0	0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0	0	0	0
4830	Overhead Line Expenses	0	0	0	0
4835	Underground Line Expenses	0	0	0	0
4840	Transmission of Electricity by Others	0	0	0	0
4845	Miscellaneous Transmission Expense	0	0	0	0
4850	Rents	0	0	0	0
4905	Maintenance Supervision and Engineering	0	0	0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0	0	0	0
4916	Maintenance of Transformer Station Equipment	0	0	0	0
4930	Maintenance of Towers, Poles and Fixtures	0	0	0	0
4935	Maintenance of Overhead Conductors and Devices	0	0	0	0
4940	Maintenance of Overhead Lines - Right of Way	0	0	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	0	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0	0	0
4960	Maintenance of Underground Lines	0	0	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0	0	0	0
5005	Operation Supervision and Engineering	0	0	0	0
5010	Load Dispatching	0	0	0	0
5012	Station Buildings and Fixtures Expense	0	0	0	0
5014	Transformer Station Equipment - Operation Labour	0	0	0	0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0	0	0	0
5016	Distribution Station Equipment - Operation Labour	0	0	0	0
5017	Distribution Station Equipment - Operation Supplies and Expenses	0	0	0	0
5020	Overhead Distribution Lines and Feeders - Operation Labour	0	0	0	0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0	0	0	0
5030	Overhead Subtransmission Feeders - Operation	0	0	0	0
5035	Overhead Distribution Transformers- Operation	0	0	0	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0	0	0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	0	0	0
5050	Underground Subtransmission Feeders - Operation	0	0	0	0
5055	Underground Distribution Transformers - Operation	0	0	0	0
5060	Street Lighting and Signal System Expense	0	0	0	0
5065	Meter Expense	0	0	0	0
5070	Customer Premises - Operation Labour	0	0	0	0
5075	Customer Premises - Materials and Expenses	0	0	0	0
5085	Miscellaneous Distribution Expense	0	0	0	0
5090	Underground Distribution Lines and Feeders - Rental Paid	0	0	0	0
5095	Overhead Distribution Lines and Feeders - Rental Paid	0	0	0	0
5096	Other Rent	0	0	0	0
5105	Maintenance Supervision and Engineering	0	0	0	0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0	0	0	0
5112	Maintenance of Transformer Station Equipment	0	0	0	0
5114	Maintenance of Distribution Station Equipment	0	0	0	0
5120	Maintenance of Poles, Towers and Fixtures	0	0	0	0
5125	Maintenance of Overhead Conductors and Devices	0	0	0	0
5130	Maintenance of Overhead Services	0	0	0	0
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0	0	0
5145	Maintenance of Underground Conduit	0	0	0	0
5150	Maintenance of Underground Conductors and Devices	0	0	0	0
5155	Maintenance of Underground Services	0	0	0	0



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Account Number	Account Description	2003	2003	2003	2003
		Total	Unclassified	Non-Distribution	Distribution
		\$	\$	\$	\$
5160	Maintenance of Line Transformers	0	0	0	0
5165	Maintenance of Street Lighting and Signal Systems	0	0	0	0
5170	Sentinel Lights - Labour	0	0	0	0
5172	Sentinel Lights - Materials and Expenses	0	0	0	0
5175	Maintenance of Meters	0	0	0	0
5178	Customer Installations Expenses- Leased Property	0	0	0	0
5185	Water Heater Rentals - Labour	0	0	0	0
5186	Water Heater Rentals - Materials and Expenses	0	0	0	0
5190	Water Heater Controls - Labour	0	0	0	0
5192	Water Heater Controls - Materials and Expenses	0	0	0	0
5195	Maintenance of Other Installations on Customer Premises	0	0	0	0
5205	Purchase of Transmission and System Services	0	0	0	0
5210	Transmission Charges	0	0	0	0
5215	Transmission Charges Recovered	0	0	0	0
5305	Supervision	0	0	0	0
5310	Meter Reading Expense	0	0	0	0
5315	Customer Billing	0	0	0	0
5320	Collecting	0	0	0	0
5325	Collecting- Cash Over and Short	0	0	0	0
5330	Collection Charges	0	0	0	0
5335	Bad Debt Expense	0	0	0	0
5340	Miscellaneous Customer Accounts Expenses	0	0	0	0
5405	Supervision	0	0	0	0
5410	Community Relations - Sundry	0	0	0	0
5415	Energy Conservation	0	0	0	0
5420	Community Safety Program	0	0	0	0
5425	Miscellaneous Customer Service and Informational Expenses	0	0	0	0
5505	Supervision	0	0	0	0
5510	Demonstrating and Selling Expense	0	0	0	0
5515	Advertising Expense	0	0	0	0
5520	Miscellaneous Sales Expense	0	0	0	0
5605	Executive Salaries and Expenses	0	0	0	0
5610	Management Salaries and Expenses	0	0	0	0
5615	General Administrative Salaries and Expenses	0	0	0	0
5620	Office Supplies and Expenses	0	0	0	0
5625	Administrative Expense Transferred Credit	0	0	0	0
5630	Outside Services Employed	0	0	0	0
5635	Property Insurance	0	0	0	0
5640	Injuries and Damages	0	0	0	0
5645	Employee Pensions and Benefits	0	0	0	0
5650	Franchise Requirements	0	0	0	0
5655	Regulatory Expenses	0	0	0	0
5660	General Advertising Expenses	0	0	0	0
5665	Miscellaneous General Expenses	0	0	0	0
5670	Rent	0	0	0	0
5675	Maintenance of General Plant	0	0	0	0
5680	Electrical Safety Authority Fees	0	0	0	0
5685	Independent Market Operator Fees and Penalties	0	0	0	0
5705	Amortization Expense - Property, Plant, and Equipment	0	0	0	0
5710	Amortization of Limited Term Electric Plant	0	0	0	0
5715	Amortization of Intangibles and Other Electric Plant	0	0	0	0
5720	Amortization of Electric Plant Acquisition Adjustments	0	0	0	0
5725	Miscellaneous Amortization	0	0	0	0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0	0	0	0
5735	Amortization of Deferred Development Costs	0	0	0	0
5740	Amortization of Deferred Charges	0	0	0	0
6005	Interest on Long Term Debt	0	0	0	0
6010	Amortization of Debt Discount and Expense	0	0	0	0
6015	Amortization of Premium on Debt Credit	0	0	0	0



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Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
6020	Amortization of Loss on Reacquired Debt	0	0	0	0
6025	Amortization of Gain on Reacquired Debt--Credit	0	0	0	0
6030	Interest on Debt to Associated Companies	0	0	0	0
6035	Other Interest Expense	0	0	0	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0	0	0	0
6042	Allowance For Other Funds Used During Construction	0	0	0	0
6045	Interest Expense on Capital Lease Obligations	0	0	0	0
6105	Taxes Other Than Income Taxes	0	0	0	0
6110	Income Taxes	0	0	0	0
6115	Provision for Future Income Taxes	0	0	0	0
6205	Donations	0	0	0	0
6210	Life Insurance	0	0	0	0
6215	Penalties	0	0	0	0
6225	Other Deductions	0	0	0	0
6305	Extraordinary Income	0	0	0	0
6310	Extraordinary Deductions	0	0	0	0
6315	Income Taxes, Extraordinary Items	0	0	0	0
6405	Discontinues Operations - Income/ Gains	0	0	0	0
6410	Discontinued Operations - Deductions/ Losses	0	0	0	0
6415	Income Taxes, Discontinued Operations	0	0	0	0
Total (\$) Value		0	0	0	0

**GROUPED INPUT FOR CALCULATIONS:
 (Minimum Reporting Requirement)**

Land and Buildings	314,909	0	0	314,909
TS Primary Above 50	0	0	0	0
DS	3,706,454	0	0	3,706,454
Poles, Wires	21,683,504	0	0	21,683,504
Line Transformers	3,887,388	0	0	3,887,388
Services and Meters	2,510,481	0	0	2,510,481
General Plant	1,253,520	0	0	1,253,520
Equipment	2,101,190	0	0	2,101,190
IT Assets	389,433	0	0	389,433
CDM Expenditures and Recoveries	0	0	0	0
Other Distribution Assets	844,308	0	0	844,308
Contributions and Grants	0	0	0	0
Accumulated Amortization	-18,250,379	0	0	-18,250,379
Non-Distribution Asset	121,133	0	113,123	8,010
Unclassified Asset	53,678,139	53,678,139	0	0
Liability	-21,605,149	-21,605,149	0	0
Equity	-13,822,611	-13,822,611	0	0
Sales of Electricity	-32,822,662	0	0	-32,822,662
Distribution Services Revenue	-4,908,299	0	0	-4,908,299
Late Payment Charges	-67,427	0	0	-67,427
Specific Service Charges	-100,991	0	0	-100,991



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Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
	Other Distribution Revenue	-228,600	0	0	-228,600
	Other Revenue - Unclassified	-126,689	-126,689	0	0
	Other Income & Deductions	-273,488	-273,488	0	0
	Power Supply Expenses (Working Capital)	32,822,662	0	0	32,822,662
	Other Power Supply Expenses	0	0	0	0
	Operation (Working Capital)	806,518	0	0	806,518
	Maintenance (Working Capital)	759,391	0	0	759,391
	Billing and Collection (Working Capital)	1,110,386	0	0	1,110,386
	Community Relations (Working Capital)	98,757	0	0	98,757
	Community Relations - CDM (Working Capital)	4,050	0	0	4,050
	Administrative and General Expenses (Working Capital)	1,070,616	0	0	1,070,616
	Insurance Expense (Working Capital)	0	0	0	0
	Bad Debt Expense (Working Capital)	49,900	0	0	49,900
	Advertising Expenses	8,626	0	0	8,626
	Charitable Contributions	2,515	0	0	2,515
	Amortization of Assets	1,198,563	0	0	1,198,563
	Other Amortization - Unclassified	0	0	0	0
	Interest Expense - Unclassified	8,297	8,297	0	0
	Income Tax Expense - Unclassified	42,515	42,515	0	0
	Other Distribution Expenses	83,318	0	0	83,318
	Non-Distribution Expenses	128,993	0	128,993	0
	Unclassified Expenses	-214,718	-214,718	0	0
		36,264,554	17,686,296	242,117	18,336,142



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All adjustments are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$

SUMMARY FINANCIAL INFORMATION

(Before Adjustments)

DISTRIBUTION ASSETS:

Land and Buildings	314,909	0	0	314,909
TS Primary Above 50	0	0	0	0
DS	3,706,454	0	0	3,706,454
Poles, Wires	21,683,504	0	0	21,683,504
Line Transformers	3,887,388	0	0	3,887,388
Services and Meters	2,510,481	0	0	2,510,481
General Plant	1,253,520	0	0	1,253,520
Equipment	2,101,190	0	0	2,101,190
IT Assets	389,433	0	0	389,433
CDM Assets	0	0	0	0
Other Distribution Assets	844,308	0	0	844,308
Contributions and Grants	0	0	0	0
TOTAL DISTRIBUTION ASSETS	36,691,187	0	0	36,691,187

NET FIXED DISTRIBUTION ASSETS:

Total Distribution Assets (as above) - LESS:				
Accumulated Amortization	-18,250,379	0	0	-18,250,379
NET FIXED DISTRIBUTION ASSETS	18,440,808	0	0	18,440,808



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Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
NET SALES REVENUE					
	Sales of Electricity	-32,822,662	0	0	-32,822,662
	Power Supply Expenses (Working Capital)	32,822,662	0	0	32,822,662
	SALES OF ELECTRICITY NET OF COST OF POWER	-0	0	0	-0
DISTRIBUTION REVENUE					
	Distribution Services Revenue	-4,908,299	0	0	-4,908,299
	Late Payment Charges	-67,427	0	0	-67,427
	Specific Service Charges	-100,991	0	0	-100,991
	Other Distribution Revenue	-228,600	0	0	-228,600
	TOTAL DISTRIBUTION REVENUE	-5,305,316	0	0	-5,305,316
DISTRIBUTION EXPENSES (before PILS):					
	Operation (Working Capital)	806,518	0	0	806,518
	Maintenance (Working Capital)	759,391	0	0	759,391
	Billing and Collection (Working Capital)	1,110,386	0	0	1,110,386
	Community Relations (Working Capital)	98,757	0	0	98,757
	Community Relations - CDM (Working Capital)	4,050	0	0	4,050
	Administrative and General Expenses (Working Capital)	1,070,616	0	0	1,070,616
	Insurance Expense (Working Capital)	0	0	0	0
	Bad Debt Expense (Working Capital)	49,900	0	0	49,900
	Advertising Expenses	8,626	0	0	8,626
	Charitable Contributions	2,515	0	0	2,515
	Amortization of Assets	1,198,563	0	0	1,198,563
	Other Distribution Expenses	83,318	0	0	83,318
	TOTAL DISTRIBUTION EXPENSES (before PILS)	5,192,640	0	0	5,192,640



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Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$

WORKING CAPITAL CALCULATION

Cost of Power

Power Supply Expenses (Working Capital)	32,822,662
TOTAL COST OF POWER	32,822,662

Expenses

Operation (Working Capital)	806,518
Maintenance (Working Capital)	759,391
Billing and Collection (Working Capital)	1,110,386
Community Relations (Working Capital)	98,757
Community Relations - CDM (Working Capital)	4,050
Administrative and General Expenses (Working Capital)	1,070,616
Insurance Expense (Working Capital)	0
Bad Debt Expense (Working Capital)	49,900
Advertising Expenses	8,626
Charitable Contributions	2,515
Other Distribution Expenses	83,318
TOTAL EXPENSES	3,994,077

TOTAL FOR WORKING CAPITAL CALCULATION	36,816,739
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Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$

DETAILED ACCOUNTS:

1005	Cash	0	0	0	0
1010	Cash Advances and Working Funds	0	0	0	0
1020	Interest Special Deposits	0	0	0	0
1030	Dividend Special Deposits	0	0	0	0
1040	Other Special Deposits	0	0	0	0
1060	Term Deposits	0	0	0	0
1070	Current Investments	0	0	0	0
1100	Customer Accounts Receivable	0	0	0	0
1102	Accounts Receivable - Services	0	0	0	0
1104	Accounts Receivable - Recoverable Work	0	0	0	0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	0	0	0	0
1110	Other Accounts Receivable	0	0	0	0
1120	Accrued Utility Revenues	0	0	0	0
1130	Accumulated Provision for Uncollectible Accounts--Credit	0	0	0	0
1140	Interest and Dividends Receivable	0	0	0	0
1150	Rents Receivable	0	0	0	0
1170	Notes Receivable	0	0	0	0
1180	Prepayments	0	0	0	0
1190	Miscellaneous Current and Accrued Assets	0	0	0	0
1200	Accounts Receivable from Associated Companies	0	0	0	0
1210	Notes Receivable from Associated Companies	0	0	0	0
1305	Fuel Stock	0	0	0	0
1330	Plant Materials and Operating Supplies	0	0	0	0
1340	Merchandise	0	0	0	0
1350	Other Materials and Supplies	0	0	0	0
1405	Long Term Investments in Non-Associated Companies	0	0	0	0
1408	Long Term Receivable - Street Lighting Transfer	0	0	0	0
1410	Other Special or Collateral Funds	0	0	0	0
1415	Sinking Funds	0	0	0	0
1425	Unamortized Debt Expense	0	0	0	0
1445	Unamortized Discount on Long-Term Debt--Debit	0	0	0	0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0	0	0	0
1460	Other Non-Current Assets	0	0	0	0
1465	O.M.E.R.S. Past Service Costs	0	0	0	0
1470	Past Service Costs - Employee Future Benefits	0	0	0	0
1475	Past Service Costs - Other Pension Plans	0	0	0	0
1480	Portfolio Investments - Associated Companies	0	0	0	0
1485	Investment in Associated Companies - Significant Influence	0	0	0	0
1490	Investment in Subsidiary Companies	0	0	0	0
1505	Unrecovered Plant and Regulatory Study Costs	0	0	0	0
1508	Other Regulatory Assets	0	0	0	0
1510	Preliminary Survey and Investigation Charges	0	0	0	0
1515	Emission Allowance Inventory	0	0	0	0
1516	Emission Allowances Withheld	0	0	0	0
1518	RCVARetail	0	0	0	0
1520	Power Purchase Variance Account	0	0	0	0
1525	Miscellaneous Deferred Debits	0	0	0	0
1530	Deferred Losses from Disposition of Utility Plant	0	0	0	0
1540	Unamortized Loss on Reacquired Debt	0	0	0	0
1545	Development Charge Deposits/ Receivables	0	0	0	0
1548	RCVASTR	0	0	0	0
1560	Deferred Development Costs	0	0	0	0
1562	Deferred Payments in Lieu of Taxes	0	0	0	0
1563	Account 1563 - Deferred PILs Contra Account	0	0	0	0
1565	Conservation and Demand Management Expenditures and Recoveries	0	0	0	0
1570	Qualifying Transition Costs	0	0	0	0



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Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
1571	Pre-market Opening Energy Variance	0	0	0	0
1572	Extraordinary Event Costs	0	0	0	0
1574	Deferred Rate Impact Amounts	0	0	0	0
1580	RSVAWMS	0	0	0	0
1582	RSVAONE-TIME	0	0	0	0
1584	RSVANW	0	0	0	0
1586	RSVACN	0	0	0	0
1588	RSVAPOWER	0	0	0	0
1590	Recovery of Regulatory Asset Balances	0	0	0	0
1605	Electric Plant in Service - Control Account	0	0	0	0
1606	Organization	0	0	0	0
1608	Franchises and Consents	0	0	0	0
1610	Miscellaneous Intangible Plant	0	0	0	0
1615	Land	0	0	0	0
1616	Land Rights	0	0	0	0
1620	Buildings and Fixtures	0	0	0	0
1630	Leasehold Improvements	0	0	0	0
1635	Boiler Plant Equipment	0	0	0	0
1640	Engines and Engine-Driven Generators	0	0	0	0
1645	Turbogenerator Units	0	0	0	0
1650	Reservoirs, Dams and Waterways	0	0	0	0
1655	Water Wheels, Turbines and Generators	0	0	0	0
1660	Roads, Railroads and Bridges	0	0	0	0
1665	Fuel Holders, Producers and Accessories	0	0	0	0
1670	Prime Movers	0	0	0	0
1675	Generators	0	0	0	0
1680	Accessory Electric Equipment	0	0	0	0
1685	Miscellaneous Power Plant Equipment	0	0	0	0
1705	Land	0	0	0	0
1706	Land Rights	0	0	0	0
1708	Buildings and Fixtures	0	0	0	0
1710	Leasehold Improvements	0	0	0	0
1715	Station Equipment	0	0	0	0
1720	Towers and Fixtures	0	0	0	0
1725	Poles and Fixtures	0	0	0	0
1730	Overhead Conductors and Devices	0	0	0	0
1735	Underground Conduit	0	0	0	0
1740	Underground Conductors and Devices	0	0	0	0
1745	Roads and Trails	0	0	0	0
1805	Land	0	0	0	0
1806	Land Rights	0	0	0	0
1808	Buildings and Fixtures	0	0	0	0
1810	Leasehold Improvements	0	0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0	0	0	0
1825	Storage Battery Equipment	0	0	0	0
1830	Poles, Towers and Fixtures	0	0	0	0
1835	Overhead Conductors and Devices	0	0	0	0
1840	Underground Conduit	0	0	0	0
1845	Underground Conductors and Devices	0	0	0	0
1850	Line Transformers	0	0	0	0
1855	Services	0	0	0	0
1860	Meters	0	0	0	0
1865	Other Installations on Customer's Premises	0	0	0	0
1870	Leased Property on Customer Premises	0	0	0	0
1875	Street Lighting and Signal Systems	0	0	0	0
1905	Land	0	0	0	0
1906	Land Rights	0	0	0	0
1908	Buildings and Fixtures	0	0	0	0



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Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
1910	Leasehold Improvements	0	0	0	0
1915	Office Furniture and Equipment	0	0	0	0
1920	Computer Equipment - Hardware	0	0	0	0
1925	Computer Software	0	0	0	0
1930	Transportation Equipment	0	0	0	0
1935	Stores Equipment	0	0	0	0
1940	Tools, Shop and Garage Equipment	0	0	0	0
1945	Measurement and Testing Equipment	0	0	0	0
1950	Power Operated Equipment	0	0	0	0
1955	Communication Equipment	0	0	0	0
1960	Miscellaneous Equipment	0	0	0	0
1965	Water Heater Rental Units	0	0	0	0
1970	Load Management Controls - Customer Premises	0	0	0	0
1975	Load Management Controls - Utility Premises	0	0	0	0
1980	System Supervisory Equipment	0	0	0	0
1985	Sentinel Lighting Rental Units	0	0	0	0
1990	Other Tangible Property	0	0	0	0
1995	Contributions and Grants - Credit	0	0	0	0
2005	Property Under Capital Leases	0	0	0	0
2010	Electric Plant Purchased or Sold	0	0	0	0
2020	Experimental Electric Plant Unclassified	0	0	0	0
2030	Electric Plant and Equipment Leased to Others	0	0	0	0
2040	Electric Plant Held for Future Use	0	0	0	0
2050	Completed Construction Not Classified--Electric	0	0	0	0
2055	Construction Work in Progress--Electric	0	0	0	0
2060	Electric Plant Acquisition Adjustment	0	0	0	0
2065	Other Electric Plant Adjustment	0	0	0	0
2070	Other Utility Plant	0	0	0	0
2075	Non-Utility Property Owned or Under Capital Leases	0	0	0	0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	0	0	0	0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0	0	0	0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0	0	0	0
2160	Accumulated Amortization of Other Utility Plant	0	0	0	0
2180	Accumulated Amortization of Non-Utility Property	0	0	0	0
2205	Accounts Payable	0	0	0	0
2208	Customer Credit Balances	0	0	0	0
2210	Current Portion of Customer Deposits	0	0	0	0
2215	Dividends Declared	0	0	0	0
2220	Miscellaneous Current and Accrued Liabilities	0	0	0	0
2225	Notes and Loans Payable	0	0	0	0
2240	Accounts Payable to Associated Companies	0	0	0	0
2242	Notes Payable to Associated Companies	0	0	0	0
2250	Debt Retirement Charges(DRC) Payable	0	0	0	0
2252	Transmission Charges Payable	0	0	0	0
2254	Electrical Safety Authority Fees Payable	0	0	0	0
2256	Independent Market Operator Fees and Penalties Payable	0	0	0	0
2260	Current Portion of Long Term Debt	0	0	0	0
2262	Ontario Hydro Debt - Current Portion	0	0	0	0
2264	Pensions and Employee Benefits - Current Portion	0	0	0	0
2268	Accrued Interest on Long Term Debt	0	0	0	0
2270	Matured Long Term Debt	0	0	0	0
2272	Matured Interest on Long Term Debt	0	0	0	0
2285	Obligations Under Capital Leases--Current	0	0	0	0
2290	Commodity Taxes	0	0	0	0
2292	Payroll Deductions / Expenses Payable	0	0	0	0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0	0	0	0
2296	Future Income Taxes - Current	0	0	0	0
2305	Accumulated Provision for Injuries and Damages	0	0	0	0
2306	Employee Future Benefits	0	0	0	0



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2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
2308	Other Pensions - Past Service Liability	0	0	0	0
2310	Vested Sick Leave Liability	0	0	0	0
2315	Accumulated Provision for Rate Refunds	0	0	0	0
2320	Other Miscellaneous Non-Current Liabilities	0	0	0	0
2325	Obligations Under Capital Lease--Non-Current	0	0	0	0
2330	Development Charge Fund	0	0	0	0
2335	Long Term Customer Deposits	0	0	0	0
2340	Collateral Funds Liability	0	0	0	0
2345	Unamortized Premium on Long Term Debt	0	0	0	0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	0	0	0	0
2350	Future Income Tax - Non-Current	0	0	0	0
2405	Other Regulatory Liabilities	0	0	0	0
2410	Deferred Gains from Disposition of Utility Plant	0	0	0	0
2415	Unamortized Gain on Reacquired Debt	0	0	0	0
2425	Other Deferred Credits	0	0	0	0
2435	Accrued Rate-Payer Benefit	0	0	0	0
2505	Debentures Outstanding - Long Term Portion	0	0	0	0
2510	Debenture Advances	0	0	0	0
2515	Reacquired Bonds	0	0	0	0
2520	Other Long Term Debt	0	0	0	0
2525	Term Bank Loans - Long Term Portion	0	0	0	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0	0	0	0
2550	Advances from Associated Companies	0	0	0	0
3005	Common Shares Issued	0	0	0	0
3008	Preference Shares Issued	0	0	0	0
3010	Contributed Surplus	0	0	0	0
3020	Donations Received	0	0	0	0
3022	Development Charges Transferred to Equity	0	0	0	0
3026	Capital Stock Held in Treasury	0	0	0	0
3030	Miscellaneous Paid-In Capital	0	0	0	0
3035	Installments Received on Capital Stock	0	0	0	0
3040	Appropriated Retained Earnings	0	0	0	0
3045	Unappropriated Retained Earnings	0	0	0	0
3046	Balance Transferred From Income	0	0	0	0
3047	Appropriations of Retained Earnings - Current Period	0	0	0	0
3048	Dividends Payable-Preference Shares	0	0	0	0
3049	Dividends Payable-Common Shares	0	0	0	0
3055	Adjustment to Retained Earnings	0	0	0	0
3065	Unappropriated Undistributed Subsidiary Earnings	0	0	0	0
4006	Residential Energy Sales	0	0	0	0
4010	Commercial Energy Sales	0	0	0	0
4015	Industrial Energy Sales	0	0	0	0
4020	Energy Sales to Large Users	0	0	0	0
4025	Street Lighting Energy Sales	0	0	0	0
4030	Sentinel Lighting Energy Sales	0	0	0	0
4035	General Energy Sales	0	0	0	0
4040	Other Energy Sales to Public Authorities	0	0	0	0
4045	Energy Sales to Railroads and Railways	0	0	0	0
4050	Revenue Adjustment	0	0	0	0
4055	Energy Sales for Resale	0	0	0	0
4060	Interdepartmental Energy Sales	0	0	0	0
4062	Billed WMS	0	0	0	0
4064	Billed-One-Time	0	0	0	0
4066	Billed NW	0	0	0	0
4068	Billed CN	0	0	0	0
4080	Distribution Services Revenue	0	0	0	0
4082	Retail Services Revenues	0	0	0	0
4084	Service Transaction Requests (STR) Revenues	0	0	0	0
4090	Electric Services Incidental to Energy Sales	0	0	0	0



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Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
4105	Transmission Charges Revenue	0	0	0	0
4110	Transmission Services Revenue	0	0	0	0
4205	Interdepartmental Rents	0	0	0	0
4210	Rent from Electric Property	0	0	0	0
4215	Other Utility Operating Income	0	0	0	0
4220	Other Electric Revenues	0	0	0	0
4225	Late Payment Charges	0	0	0	0
4230	Sales of Water and Water Power	0	0	0	0
4235	Miscellaneous Service Revenues	0	0	0	0
4240	Provision for Rate Refunds	0	0	0	0
4245	Government Assistance Directly Credited to Income	0	0	0	0
4305	Regulatory Debits	0	0	0	0
4310	Regulatory Credits	0	0	0	0
4315	Revenues from Electric Plant Leased to Others	0	0	0	0
4320	Expenses of Electric Plant Leased to Others	0	0	0	0
4325	Revenues from Merchandise, Jobbing, Etc.	0	0	0	0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0	0	0	0
4335	Profits and Losses from Financial Instrument Hedges	0	0	0	0
4340	Profits and Losses from Financial Instrument Investments	0	0	0	0
4345	Gains from Disposition of Future Use Utility Plant	0	0	0	0
4350	Losses from Disposition of Future Use Utility Plant	0	0	0	0
4355	Gain on Disposition of Utility and Other Property	0	0	0	0
4360	Loss on Disposition of Utility and Other Property	0	0	0	0
4365	Gains from Disposition of Allowances for Emission	0	0	0	0
4370	Losses from Disposition of Allowances for Emission	0	0	0	0
4375	Revenues from Non-Utility Operations	0	0	0	0
4380	Expenses of Non-Utility Operations	0	0	0	0
4385	Non-Utility Rental Income	0	0	0	0
4390	Miscellaneous Non-Operating Income	0	0	0	0
4395	Rate-Payer Benefit Including Interest	0	0	0	0
4398	Foreign Exchange Gains and Losses, Including Amortization	0	0	0	0
4405	Interest and Dividend Income	0	0	0	0
4415	Equity in Earnings of Subsidiary Companies	0	0	0	0
4505	Operation Supervision and Engineering	0	0	0	0
4510	Fuel	0	0	0	0
4515	Steam Expense	0	0	0	0
4520	Steam From Other Sources	0	0	0	0
4525	Steam Transferred--Credit	0	0	0	0
4530	Electric Expense	0	0	0	0
4535	Water For Power	0	0	0	0
4540	Water Power Taxes	0	0	0	0
4545	Hydraulic Expenses	0	0	0	0
4550	Generation Expense	0	0	0	0
4555	Miscellaneous Power Generation Expenses	0	0	0	0
4560	Rents	0	0	0	0
4565	Allowances for Emissions	0	0	0	0
4605	Maintenance Supervision and Engineering	0	0	0	0
4610	Maintenance of Structures	0	0	0	0
4615	Maintenance of Boiler Plant	0	0	0	0
4620	Maintenance of Electric Plant	0	0	0	0
4625	Maintenance of Reservoirs, Dams and Waterways	0	0	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0	0	0	0
4635	Maintenance of Generating and Electric Plant	0	0	0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0	0	0	0
4705	Power Purchased	0	0	0	0
4708	Charges-WMS	0	0	0	0
4710	Cost of Power Adjustments	0	0	0	0
4712	Charges-One-Time	0	0	0	0
4714	Charges-NW	0	0	0	0



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Account Number	Account Description	2004 Total \$	2004 Unclassified \$	2004 Non-Distribution \$	2004 Distribution \$
4715	System Control and Load Dispatching	0	0	0	0
4716	Charges-CN	0	0	0	0
4720	Other Expenses	0	0	0	0
4725	Competition Transition Expense	0	0	0	0
4730	Rural Rate Assistance Expense	0	0	0	0
4805	Operation Supervision and Engineering	0	0	0	0
4810	Load Dispatching	0	0	0	0
4815	Station Buildings and Fixtures Expenses	0	0	0	0
4820	Transformer Station Equipment - Operating Labour	0	0	0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0	0	0	0
4830	Overhead Line Expenses	0	0	0	0
4835	Underground Line Expenses	0	0	0	0
4840	Transmission of Electricity by Others	0	0	0	0
4845	Miscellaneous Transmission Expense	0	0	0	0
4850	Rents	0	0	0	0
4905	Maintenance Supervision and Engineering	0	0	0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0	0	0	0
4916	Maintenance of Transformer Station Equipment	0	0	0	0
4930	Maintenance of Towers, Poles and Fixtures	0	0	0	0
4935	Maintenance of Overhead Conductors and Devices	0	0	0	0
4940	Maintenance of Overhead Lines - Right of Way	0	0	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	0	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0	0	0
4960	Maintenance of Underground Lines	0	0	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0	0	0	0
5005	Operation Supervision and Engineering	0	0	0	0
5010	Load Dispatching	0	0	0	0
5012	Station Buildings and Fixtures Expense	0	0	0	0
5014	Transformer Station Equipment - Operation Labour	0	0	0	0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0	0	0	0
5016	Distribution Station Equipment - Operation Labour	0	0	0	0
5017	Distribution Station Equipment - Operation Supplies and Expenses	0	0	0	0
5020	Overhead Distribution Lines and Feeders - Operation Labour	0	0	0	0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0	0	0	0
5030	Overhead Subtransmission Feeders - Operation	0	0	0	0
5035	Overhead Distribution Transformers- Operation	0	0	0	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0	0	0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	0	0	0
5050	Underground Subtransmission Feeders - Operation	0	0	0	0
5055	Underground Distribution Transformers - Operation	0	0	0	0
5060	Street Lighting and Signal System Expense	0	0	0	0
5065	Meter Expense	0	0	0	0
5070	Customer Premises - Operation Labour	0	0	0	0
5075	Customer Premises - Materials and Expenses	0	0	0	0
5085	Miscellaneous Distribution Expense	0	0	0	0
5090	Underground Distribution Lines and Feeders - Rental Paid	0	0	0	0
5095	Overhead Distribution Lines and Feeders - Rental Paid	0	0	0	0
5096	Other Rent	0	0	0	0
5105	Maintenance Supervision and Engineering	0	0	0	0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0	0	0	0
5112	Maintenance of Transformer Station Equipment	0	0	0	0
5114	Maintenance of Distribution Station Equipment	0	0	0	0
5120	Maintenance of Poles, Towers and Fixtures	0	0	0	0
5125	Maintenance of Overhead Conductors and Devices	0	0	0	0
5130	Maintenance of Overhead Services	0	0	0	0
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0	0	0
5145	Maintenance of Underground Conduit	0	0	0	0
5150	Maintenance of Underground Conductors and Devices	0	0	0	0
5155	Maintenance of Underground Services	0	0	0	0



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Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
5160	Maintenance of Line Transformers	0	0	0	0
5165	Maintenance of Street Lighting and Signal Systems	0	0	0	0
5170	Sentinel Lights - Labour	0	0	0	0
5172	Sentinel Lights - Materials and Expenses	0	0	0	0
5175	Maintenance of Meters	0	0	0	0
5178	Customer Installations Expenses- Leased Property	0	0	0	0
5185	Water Heater Rentals - Labour	0	0	0	0
5186	Water Heater Rentals - Materials and Expenses	0	0	0	0
5190	Water Heater Controls - Labour	0	0	0	0
5192	Water Heater Controls - Materials and Expenses	0	0	0	0
5195	Maintenance of Other Installations on Customer Premises	0	0	0	0
5205	Purchase of Transmission and System Services	0	0	0	0
5210	Transmission Charges	0	0	0	0
5215	Transmission Charges Recovered	0	0	0	0
5305	Supervision	0	0	0	0
5310	Meter Reading Expense	0	0	0	0
5315	Customer Billing	0	0	0	0
5320	Collecting	0	0	0	0
5325	Collecting- Cash Over and Short	0	0	0	0
5330	Collection Charges	0	0	0	0
5335	Bad Debt Expense	0	0	0	0
5340	Miscellaneous Customer Accounts Expenses	0	0	0	0
5405	Supervision	0	0	0	0
5410	Community Relations - Sundry	0	0	0	0
5415	Energy Conservation	0	0	0	0
5420	Community Safety Program	0	0	0	0
5425	Miscellaneous Customer Service and Informational Expenses	0	0	0	0
5505	Supervision	0	0	0	0
5510	Demonstrating and Selling Expense	0	0	0	0
5515	Advertising Expense	0	0	0	0
5520	Miscellaneous Sales Expense	0	0	0	0
5605	Executive Salaries and Expenses	0	0	0	0
5610	Management Salaries and Expenses	0	0	0	0
5615	General Administrative Salaries and Expenses	0	0	0	0
5620	Office Supplies and Expenses	0	0	0	0
5625	Administrative Expense Transferred Credit	0	0	0	0
5630	Outside Services Employed	0	0	0	0
5635	Property Insurance	0	0	0	0
5640	Injuries and Damages	0	0	0	0
5645	Employee Pensions and Benefits	0	0	0	0
5650	Franchise Requirements	0	0	0	0
5655	Regulatory Expenses	0	0	0	0
5660	General Advertising Expenses	0	0	0	0
5665	Miscellaneous General Expenses	0	0	0	0
5670	Rent	0	0	0	0
5675	Maintenance of General Plant	0	0	0	0
5680	Electrical Safety Authority Fees	0	0	0	0
5685	Independent Market Operator Fees and Penalties	0	0	0	0
5705	Amortization Expense - Property, Plant, and Equipment	0	0	0	0
5710	Amortization of Limited Term Electric Plant	0	0	0	0
5715	Amortization of Intangibles and Other Electric Plant	0	0	0	0
5720	Amortization of Electric Plant Acquisition Adjustments	0	0	0	0
5725	Miscellaneous Amortization	0	0	0	0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0	0	0	0
5735	Amortization of Deferred Development Costs	0	0	0	0
5740	Amortization of Deferred Charges	0	0	0	0
6005	Interest on Long Term Debt	0	0	0	0
6010	Amortization of Debt Discount and Expense	0	0	0	0
6015	Amortization of Premium on Debt Credit	0	0	0	0



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2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
6020	Amortization of Loss on Reacquired Debt	0	0	0	0
6025	Amortization of Gain on Reacquired Debt--Credit	0	0	0	0
6030	Interest on Debt to Associated Companies	0	0	0	0
6035	Other Interest Expense	0	0	0	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0	0	0	0
6042	Allowance For Other Funds Used During Construction	0	0	0	0
6045	Interest Expense on Capital Lease Obligations	0	0	0	0
6105	Taxes Other Than Income Taxes	0	0	0	0
6110	Income Taxes	0	0	0	0
6115	Provision for Future Income Taxes	0	0	0	0
6205	Donations	0	0	0	0
6210	Life Insurance	0	0	0	0
6215	Penalties	0	0	0	0
6225	Other Deductions	0	0	0	0
6305	Extraordinary Income	0	0	0	0
6310	Extraordinary Deductions	0	0	0	0
6315	Income Taxes, Extraordinary Items	0	0	0	0
6405	Discontinues Operations - Income/ Gains	0	0	0	0
6410	Discontinued Operations - Deductions/ Losses	0	0	0	0
6415	Income Taxes, Discontinued Operations	0	0	0	0
Total (\$) Value		0	0	0	0

**GROUPED INPUT FOR CALCULATIONS:
 (Minimum Reporting Requirement)**

Land and Buildings	317,912	0	0	317,912
TS Primary Above 50	0	0	0	0
DS	3,738,227	0	0	3,738,227
Poles, Wires	20,943,218	0	0	20,943,218
Line Transformers	4,394,374	0	0	4,394,374
Services and Meters	2,297,967	0	0	2,297,967
General Plant	1,428,436	0	0	1,428,436
Equipment	2,132,546	0	0	2,132,546
IT Assets	554,440	0	0	554,440
CDM Expenditures and Recoveries	9,027	0	0	9,027
Other Distribution Assets	844,977	0	0	844,977
Contributions and Grants	-267,013	0	0	-267,013
Accumulated Amortization	-17,770,324	0	0	-17,770,324
Non-Distribution Asset	88,741	0	80,732	8,010
Unclassified Asset	53,274,076	53,274,076	0	0
Liability	-21,385,975	-21,385,975	0	0
Equity	-14,126,803	-14,126,803	0	0
Sales of Electricity	-32,830,828	0	0	-32,830,828
Distribution Services Revenue	-5,185,857	0	0	-5,185,857
Late Payment Charges	-71,300	0	0	-71,300
Specific Service Charges	-45,788	0	0	-45,788



2-2 UNADJUSTED ACCOUNTING DATA

All adjustments are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
	Other Distribution Revenue	-278,757	0	0	-278,757
	Other Revenue - Unclassified	-121,150	-121,150	0	0
	Other Income & Deductions	-363,034	-363,034	0	0
	Power Supply Expenses (Working Capital)	32,769,146	0	0	32,769,146
	Other Power Supply Expenses	61,682	61,682	0	0
	Operation (Working Capital)	1,105,257	0	0	1,105,257
	Maintenance (Working Capital)	667,983	0	0	667,983
	Billing and Collection (Working Capital)	840,162	0	0	840,162
	Community Relations (Working Capital)	102,836	0	0	102,836
	Community Relations - CDM (Working Capital)	0	0	0	0
	Administrative and General Expenses (Working Capital)	1,289,011	0	0	1,289,011
	Insurance Expense (Working Capital)	0	0	0	0
	Bad Debt Expense (Working Capital)	265,139	0	0	265,139
	Advertising Expenses	23,540	0	0	23,540
	Charitable Contributions	1,175	0	0	1,175
	Amortization of Assets	1,230,920	0	0	1,230,920
	Other Amortization - Unclassified	0	0	0	0
	Interest Expense - Unclassified	29,525	29,525	0	0
	Income Tax Expense - Unclassified	0	0	0	0
	Other Distribution Expenses	70,018	0	0	70,018
	Non-Distribution Expenses	133,629	0	133,629	0
	Unclassified Expenses	0	0	0	0
		36,167,134	17,368,320	214,361	18,584,454



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All adjustments are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$

SUMMARY FINANCIAL INFORMATION

(Before Adjustments)

DISTRIBUTION ASSETS:

Land and Buildings	317,912	0	0	317,912
TS Primary Above 50	0	0	0	0
DS	3,738,227	0	0	3,738,227
Poles, Wires	20,943,218	0	0	20,943,218
Line Transformers	4,394,374	0	0	4,394,374
Services and Meters	2,297,967	0	0	2,297,967
General Plant	1,428,436	0	0	1,428,436
Equipment	2,132,546	0	0	2,132,546
IT Assets	554,440	0	0	554,440
CDM Assets	9,027	0	0	9,027
Other Distribution Assets	844,977	0	0	844,977
Contributions and Grants	-267,013	0	0	-267,013
TOTAL DISTRIBUTION ASSETS	36,394,111	0	0	36,394,111

NET FIXED DISTRIBUTION ASSETS:

Total Distribution Assets (as above) - LESS:				
Accumulated Amortization	-17,770,324	0	0	-17,770,324
NET FIXED DISTRIBUTION ASSETS	18,623,788	0	0	18,623,788



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2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
NET SALES REVENUE					
	Sales of Electricity	-32,830,828	0	0	-32,830,828
	Power Supply Expenses (Working Capital)	32,769,146	0	0	32,769,146
	SALES OF ELECTRICITY NET OF COST OF POWER	-61,682	0	0	-61,682
DISTRIBUTION REVENUE					
	Distribution Services Revenue	-5,185,857	0	0	-5,185,857
	Late Payment Charges	-71,300	0	0	-71,300
	Specific Service Charges	-45,788	0	0	-45,788
	Other Distribution Revenue	-278,757	0	0	-278,757
	TOTAL DISTRIBUTION REVENUE	-5,581,702	0	0	-5,581,702
DISTRIBUTION EXPENSES (before PILS):					
	Operation (Working Capital)	1,105,257	0	0	1,105,257
	Maintenance (Working Capital)	667,983	0	0	667,983
	Billing and Collection (Working Capital)	840,162	0	0	840,162
	Community Relations (Working Capital)	102,836	0	0	102,836
	Community Relations - CDM (Working Capital)	0	0	0	0
	Administrative and General Expenses (Working Capital)	1,289,011	0	0	1,289,011
	Insurance Expense (Working Capital)	0	0	0	0
	Bad Debt Expense (Working Capital)	265,139	0	0	265,139
	Advertising Expenses	23,540	0	0	23,540
	Charitable Contributions	1,175	0	0	1,175
	Amortization of Assets	1,230,920	0	0	1,230,920
	Other Distribution Expenses	70,018	0	0	70,018
	TOTAL DISTRIBUTION EXPENSES (before PILS)	5,596,040	0	0	5,596,040



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All adjustments are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
WORKING CAPITAL CALCULATION					
Cost of Power					
	Power Supply Expenses (Working Capital)	32,769,146			
	TOTAL COST OF POWER	32,769,146			
Expenses					
	Operation (Working Capital)	1,105,257			
	Maintenance (Working Capital)	667,983			
	Billing and Collection (Working Capital)	840,162			
	Community Relations (Working Capital)	102,836			
	Community Relations - CDM (Working Capital)	0			
	Administrative and General Expenses (Working Capital)	1,289,011			
	Insurance Expense (Working Capital)	0			
	Bad Debt Expense (Working Capital)	265,139			
	Advertising Expenses	23,540			
	Charitable Contributions	1,175			
	Other Distribution Expenses	70,018			
	TOTAL EXPENSES	4,365,121			
	TOTAL FOR WORKING CAPITAL CALCULATION	37,134,267			



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Account
Number

Account Description

Grouping for Minimum Reporting
(Note that Groups are not sequential blocks of accounts.
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DETAILED ACCOUNTS:

1005	Cash	Unclassified Asset
1010	Cash Advances and Working Funds	Unclassified Asset
1020	Interest Special Deposits	Unclassified Asset
1030	Dividend Special Deposits	Unclassified Asset
1040	Other Special Deposits	Unclassified Asset
1060	Term Deposits	Unclassified Asset
1070	Current Investments	Unclassified Asset
1100	Customer Accounts Receivable	Unclassified Asset
1102	Accounts Receivable - Services	Unclassified Asset
1104	Accounts Receivable - Recoverable Work	Unclassified Asset
1105	Accounts Receivable - Merchandise, Jobbing, etc.	Unclassified Asset
1110	Other Accounts Receivable	Unclassified Asset
1120	Accrued Utility Revenues	Unclassified Asset
1130	Accumulated Provision for Uncollectible Accounts--Credit	Unclassified Asset
1140	Interest and Dividends Receivable	Unclassified Asset
1150	Rents Receivable	Unclassified Asset
1170	Notes Receivable	Unclassified Asset
1180	Prepayments	Unclassified Asset
1190	Miscellaneous Current and Accrued Assets	Unclassified Asset
1200	Accounts Receivable from Associated Companies	Unclassified Asset
1210	Notes Receivable from Associated Companies	Unclassified Asset
1305	Fuel Stock	Unclassified Asset
1330	Plant Materials and Operating Supplies	Unclassified Asset
1340	Merchandise	Unclassified Asset
1350	Other Materials and Supplies	Unclassified Asset
1405	Long Term Investments in Non-Associated Companies	Unclassified Asset
1408	Long Term Receivable - Street Lighting Transfer	Unclassified Asset
1410	Other Special or Collateral Funds	Unclassified Asset
1415	Sinking Funds	Unclassified Asset
1425	Unamortized Debt Expense	Unclassified Asset
1445	Unamortized Discount on Long-Term Debt--Debit	Unclassified Asset
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	Unclassified Asset
1460	Other Non-Current Assets	Unclassified Asset
1465	O.M.E.R.S. Past Service Costs	Unclassified Asset
1470	Past Service Costs - Employee Future Benefits	Unclassified Asset
1475	Past Service Costs - Other Pension Plans	Unclassified Asset
1480	Portfolio Investments - Associated Companies	Unclassified Asset
1485	Investment in Associated Companies - Significant Influence	Unclassified Asset
1490	Investment in Subsidiary Companies	Unclassified Asset
1505	Unrecovered Plant and Regulatory Study Costs	Unclassified Asset
1508	Other Regulatory Assets	Unclassified Asset
1510	Preliminary Survey and Investigation Charges	Unclassified Asset
1515	Emission Allowance Inventory	Unclassified Asset
1516	Emission Allowances Withheld	Unclassified Asset
1518	RCVAREtail	Unclassified Asset
1520	Power Purchase Variance Account	Unclassified Asset
1525	Miscellaneous Deferred Debits	Unclassified Asset
1530	Deferred Losses from Disposition of Utility Plant	Unclassified Asset
1540	Unamortized Loss on Acquired Debt	Unclassified Asset
1545	Development Charge Deposits/ Receivables	Unclassified Asset
1548	RCVASTR	Unclassified Asset
1560	Deferred Development Costs	Unclassified Asset
1562	Deferred Payments in Lieu of Taxes	Unclassified Asset
1563	Account 1563 - Deferred PILs Contra Account	Unclassified Asset
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries
1570	Qualifying Transition Costs	Unclassified Asset



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Account Number

Account Description

Grouping for Minimum Reporting
 (Note that Groups are not sequential blocks of accounts.
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1571	Pre-market Opening Energy Variance	Unclassified Asset
1572	Extraordinary Event Costs	Unclassified Asset
1574	Deferred Rate Impact Amounts	Unclassified Asset
1580	RSVAWMS	Unclassified Asset
1582	RSVAONE-TIME	Unclassified Asset
1584	RSVANW	Unclassified Asset
1586	RSVACN	Unclassified Asset
1588	RSVAPOWER	Unclassified Asset
1590	Recovery of Regulatory Asset Balances	Unclassified Asset
1605	Electric Plant in Service - Control Account	Unclassified Asset
1606	Organization	Non-Distribution Asset
1608	Franchises and Consents	Other Distribution Assets
1610	Miscellaneous Intangible Plant	Non-Distribution Asset
1615	Land	Non-Distribution Asset
1616	Land Rights	Non-Distribution Asset
1620	Buildings and Fixtures	Non-Distribution Asset
1630	Leasehold Improvements	Non-Distribution Asset
1635	Boiler Plant Equipment	Non-Distribution Asset
1640	Engines and Engine-Driven Generators	Non-Distribution Asset
1645	Turbogenerator Units	Non-Distribution Asset
1650	Reservoirs, Dams and Waterways	Non-Distribution Asset
1655	Water Wheels, Turbines and Generators	Non-Distribution Asset
1660	Roads, Railroads and Bridges	Non-Distribution Asset
1665	Fuel Holders, Producers and Accessories	Non-Distribution Asset
1670	Prime Movers	Non-Distribution Asset
1675	Generators	Non-Distribution Asset
1680	Accessory Electric Equipment	Non-Distribution Asset
1685	Miscellaneous Power Plant Equipment	Non-Distribution Asset
1705	Land	Non-Distribution Asset
1706	Land Rights	Non-Distribution Asset
1708	Buildings and Fixtures	Non-Distribution Asset
1710	Leasehold Improvements	Non-Distribution Asset
1715	Station Equipment	Non-Distribution Asset
1720	Towers and Fixtures	Non-Distribution Asset
1725	Poles and Fixtures	Non-Distribution Asset
1730	Overhead Conductors and Devices	Non-Distribution Asset
1735	Underground Conduit	Non-Distribution Asset
1740	Underground Conductors and Devices	Non-Distribution Asset
1745	Roads and Trails	Non-Distribution Asset
1805	Land	Land and Buildings
1806	Land Rights	Land and Buildings
1808	Buildings and Fixtures	Land and Buildings
1810	Leasehold Improvements	Land and Buildings
1815	Transformer Station Equipment - Normally Primary above 50 kV	TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below 50 kV	DS
1825	Storage Battery Equipment	Other Distribution Assets
1830	Poles, Towers and Fixtures	Poles, Wires
1835	Overhead Conductors and Devices	Poles, Wires
1840	Underground Conduit	Poles, Wires
1845	Underground Conductors and Devices	Poles, Wires
1850	Line Transformers	Line Transformers
1855	Services	Services and Meters
1860	Meters	Services and Meters
1865	Other Installations on Customer's Premises	Non-Distribution Asset
1870	Leased Property on Customer Premises	Non-Distribution Asset
1875	Street Lighting and Signal Systems	Non-Distribution Asset
1905	Land	Land and Buildings
1906	Land Rights	Land and Buildings
1908	Buildings and Fixtures	General Plant



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Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
1910	Leasehold Improvements	General Plant
1915	Office Furniture and Equipment	Equipment
1920	Computer Equipment - Hardware	IT Assets
1925	Computer Software	IT Assets
1930	Transportation Equipment	Equipment
1935	Stores Equipment	Equipment
1940	Tools, Shop and Garage Equipment	Equipment
1945	Measurement and Testing Equipment	Equipment
1950	Power Operated Equipment	Equipment
1955	Communication Equipment	Equipment
1960	Miscellaneous Equipment	Equipment
1965	Water Heater Rental Units	Non-Distribution Asset
1970	Load Management Controls - Customer Premises	Other Distribution Assets
1975	Load Management Controls - Utility Premises	Other Distribution Assets
1980	System Supervisory Equipment	Other Distribution Assets
1985	Sentinel Lighting Rental Units	Non-Distribution Asset
1990	Other Tangible Property	Other Distribution Assets
1995	Contributions and Grants - Credit	Contributions and Grants
2005	Property Under Capital Leases	Other Distribution Assets
2010	Electric Plant Purchased or Sold	Other Distribution Assets
2020	Experimental Electric Plant Unclassified	Non-Distribution Asset
2030	Electric Plant and Equipment Leased to Others	Non-Distribution Asset
2040	Electric Plant Held for Future Use	Non-Distribution Asset
2050	Completed Construction Not Classified--Electric	Other Distribution Assets
2055	Construction Work in Progress--Electric	Non-Distribution Asset
2060	Electric Plant Acquisition Adjustment	Unclassified Asset
2065	Other Electric Plant Adjustment	Non-Distribution Asset
2070	Other Utility Plant	Non-Distribution Asset
2075	Non-Utility Property Owned or Under Capital Leases	Non-Distribution Asset
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	Unclassified Asset
2160	Accumulated Amortization of Other Utility Plant	Non-Distribution Asset
2180	Accumulated Amortization of Non-Utility Property	Non-Distribution Asset
2205	Accounts Payable	Liability
2208	Customer Credit Balances	Liability
2210	Current Portion of Customer Deposits	Liability
2215	Dividends Declared	Liability
2220	Miscellaneous Current and Accrued Liabilities	Liability
2225	Notes and Loans Payable	Liability
2240	Accounts Payable to Associated Companies	Liability
2242	Notes Payable to Associated Companies	Liability
2250	Debt Retirement Charges(DRC) Payable	Liability
2252	Transmission Charges Payable	Liability
2254	Electrical Safety Authority Fees Payable	Liability
2256	Independent Market Operator Fees and Penalties Payable	Liability
2260	Current Portion of Long Term Debt	Liability
2262	Ontario Hydro Debt - Current Portion	Liability
2264	Pensions and Employee Benefits - Current Portion	Liability
2268	Accrued Interest on Long Term Debt	Liability
2270	Matured Long Term Debt	Liability
2272	Matured Interest on Long Term Debt	Liability
2285	Obligations Under Capital Leases--Current	Liability
2290	Commodity Taxes	Liability
2292	Payroll Deductions / Expenses Payable	Liability
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	Liability
2296	Future Income Taxes - Current	Liability
2305	Accumulated Provision for Injuries and Damages	Liability
2306	Employee Future Benefits	Liability



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Grouping for Minimum Reporting
 (Note that Groups are not sequential blocks of accounts.
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2308	Other Pensions - Past Service Liability	Liability
2310	Vested Sick Leave Liability	Liability
2315	Accumulated Provision for Rate Refunds	Liability
2320	Other Miscellaneous Non-Current Liabilities	Liability
2325	Obligations Under Capital Lease--Non-Current	Liability
2330	Development Charge Fund	Liability
2335	Long Term Customer Deposits	Liability
2340	Collateral Funds Liability	Liability
2345	Unamortized Premium on Long Term Debt	Liability
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	Liability
2350	Future Income Tax - Non-Current	Liability
2405	Other Regulatory Liabilities	Liability
2410	Deferred Gains from Disposition of Utility Plant	Liability
2415	Unamortized Gain on Reacquired Debt	Liability
2425	Other Deferred Credits	Liability
2435	Accrued Rate-Payer Benefit	Liability
2505	Debentures Outstanding - Long Term Portion	Liability
2510	Debenture Advances	Liability
2515	Reacquired Bonds	Liability
2520	Other Long Term Debt	Liability
2525	Term Bank Loans - Long Term Portion	Liability
2530	Ontario Hydro Debt Outstanding - Long Term Portion	Liability
2550	Advances from Associated Companies	Liability
3005	Common Shares Issued	Equity
3008	Preference Shares Issued	Equity
3010	Contributed Surplus	Equity
3020	Donations Received	Equity
3022	Development Charges Transferred to Equity	Equity
3026	Capital Stock Held in Treasury	Equity
3030	Miscellaneous Paid-In Capital	Equity
3035	Installments Received on Capital Stock	Equity
3040	Appropriated Retained Earnings	Equity
3045	Unappropriated Retained Earnings	Equity
3046	Balance Transferred From Income	Equity
3047	Appropriations of Retained Earnings - Current Period	Equity
3048	Dividends Payable-Preference Shares	Equity
3049	Dividends Payable-Common Shares	Equity
3055	Adjustment to Retained Earnings	Equity
3065	Unappropriated Undistributed Subsidiary Earnings	Equity
4006	Residential Energy Sales	Sales of Electricity
4010	Commercial Energy Sales	Sales of Electricity
4015	Industrial Energy Sales	Sales of Electricity
4020	Energy Sales to Large Users	Sales of Electricity
4025	Street Lighting Energy Sales	Sales of Electricity
4030	Sentinel Lighting Energy Sales	Sales of Electricity
4035	General Energy Sales	Sales of Electricity
4040	Other Energy Sales to Public Authorities	Sales of Electricity
4045	Energy Sales to Railroads and Railways	Sales of Electricity
4050	Revenue Adjustment	Sales of Electricity
4055	Energy Sales for Resale	Sales of Electricity
4060	Interdepartmental Energy Sales	Sales of Electricity
4062	Billed WMS	Sales of Electricity
4064	Billed-One-Time	Sales of Electricity
4066	Billed NW	Sales of Electricity
4068	Billed CN	Sales of Electricity
4080	Distribution Services Revenue	Distribution Services Revenue
4082	Retail Services Revenues	Other Distribution Revenue
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue



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Account Description

Grouping for Minimum Reporting
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4105	Transmission Charges Revenue	Other Revenue - Unclassified
4110	Transmission Services Revenue	Other Revenue - Unclassified
4205	Interdepartmental Rents	Other Distribution Revenue
4210	Rent from Electric Property	Other Distribution Revenue
4215	Other Utility Operating Income	Other Distribution Revenue
4220	Other Electric Revenues	Other Distribution Revenue
4225	Late Payment Charges	Late Payment Charges
4230	Sales of Water and Water Power	Other Revenue - Unclassified
4235	Miscellaneous Service Revenues	Specific Service Charges
4240	Provision for Rate Refunds	Other Distribution Revenue
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue
4305	Regulatory Debits	Other Income & Deductions
4310	Regulatory Credits	Other Income & Deductions
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions
4375	Revenues from Non-Utility Operations	Other Revenue - Unclassified
4380	Expenses of Non-Utility Operations	Other Revenue - Unclassified
4385	Non-Utility Rental Income	Other Revenue - Unclassified
4390	Miscellaneous Non-Operating Income	Other Income & Deductions
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions
4405	Interest and Dividend Income	Other Income & Deductions
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions
4505	Operation Supervision and Engineering	Non-Distribution Expenses
4510	Fuel	Non-Distribution Expenses
4515	Steam Expense	Non-Distribution Expenses
4520	Steam From Other Sources	Non-Distribution Expenses
4525	Steam Transferred--Credit	Non-Distribution Expenses
4530	Electric Expense	Non-Distribution Expenses
4535	Water For Power	Non-Distribution Expenses
4540	Water Power Taxes	Non-Distribution Expenses
4545	Hydraulic Expenses	Non-Distribution Expenses
4550	Generation Expense	Non-Distribution Expenses
4555	Miscellaneous Power Generation Expenses	Non-Distribution Expenses
4560	Rents	Non-Distribution Expenses
4565	Allowances for Emissions	Non-Distribution Expenses
4605	Maintenance Supervision and Engineering	Non-Distribution Expenses
4610	Maintenance of Structures	Non-Distribution Expenses
4615	Maintenance of Boiler Plant	Non-Distribution Expenses
4620	Maintenance of Electric Plant	Non-Distribution Expenses
4625	Maintenance of Reservoirs, Dams and Waterways	Non-Distribution Expenses
4630	Maintenance of Water Wheels, Turbines and Generators	Non-Distribution Expenses
4635	Maintenance of Generating and Electric Plant	Non-Distribution Expenses
4640	Maintenance of Miscellaneous Power Generation Plant	Non-Distribution Expenses
4705	Power Purchased	Power Supply Expenses (Working Capital)
4708	Charges-WMS	Power Supply Expenses (Working Capital)
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)
4712	Charges-One-Time	Power Supply Expenses (Working Capital)
4714	Charges-NW	Power Supply Expenses (Working Capital)



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Account Description

Grouping for Minimum Reporting
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4715	System Control and Load Dispatching	Other Power Supply Expenses
4716	Charges-CN	Power Supply Expenses (Working Capital)
4720	Other Expenses	Other Power Supply Expenses
4725	Competition Transition Expense	Other Power Supply Expenses
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)
4805	Operation Supervision and Engineering	Non-Distribution Expenses
4810	Load Dispatching	Non-Distribution Expenses
4815	Station Buildings and Fixtures Expenses	Non-Distribution Expenses
4820	Transformer Station Equipment - Operating Labour	Non-Distribution Expenses
4825	Transformer Station Equipment - Operating Supplies and Expense	Non-Distribution Expenses
4830	Overhead Line Expenses	Non-Distribution Expenses
4835	Underground Line Expenses	Non-Distribution Expenses
4840	Transmission of Electricity by Others	Non-Distribution Expenses
4845	Miscellaneous Transmission Expense	Non-Distribution Expenses
4850	Rents	Non-Distribution Expenses
4905	Maintenance Supervision and Engineering	Non-Distribution Expenses
4910	Maintenance of Transformer Station Buildings and Fixtures	Non-Distribution Expenses
4916	Maintenance of Transformer Station Equipment	Non-Distribution Expenses
4930	Maintenance of Towers, Poles and Fixtures	Non-Distribution Expenses
4935	Maintenance of Overhead Conductors and Devices	Non-Distribution Expenses
4940	Maintenance of Overhead Lines - Right of Way	Non-Distribution Expenses
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	Non-Distribution Expenses
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	Non-Distribution Expenses
4960	Maintenance of Underground Lines	Non-Distribution Expenses
4965	Maintenance of Miscellaneous Transmission Plant	Non-Distribution Expenses
5005	Operation Supervision and Engineering	Operation (Working Capital)
5010	Load Dispatching	Operation (Working Capital)
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)
5060	Street Lighting and Signal System Expense	Non-Distribution Expenses
5065	Meter Expense	Operation (Working Capital)
5070	Customer Premises - Operation Labour	Operation (Working Capital)
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)
5085	Miscellaneous Distribution Expense	Operation (Working Capital)
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)
5096	Other Rent	Operation (Working Capital)
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)
5130	Maintenance of Overhead Services	Maintenance (Working Capital)
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)
5155	Maintenance of Underground Services	Maintenance (Working Capital)



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Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
5160	Maintenance of Line Transformers	Maintenance (Working Capital)
5165	Maintenance of Street Lighting and Signal Systems	Non-Distribution Expenses
5170	Sentinel Lights - Labour	Non-Distribution Expenses
5172	Sentinel Lights - Materials and Expenses	Non-Distribution Expenses
5175	Maintenance of Meters	Maintenance (Working Capital)
5178	Customer Installations Expenses- Leased Property	Non-Distribution Expenses
5185	Water Heater Rentals - Labour	Non-Distribution Expenses
5186	Water Heater Rentals - Materials and Expenses	Non-Distribution Expenses
5190	Water Heater Controls - Labour	Non-Distribution Expenses
5192	Water Heater Controls - Materials and Expenses	Non-Distribution Expenses
5195	Maintenance of Other Installations on Customer Premises	Non-Distribution Expenses
5205	Purchase of Transmission and System Services	Other Power Supply Expenses
5210	Transmission Charges	Other Power Supply Expenses
5215	Transmission Charges Recovered	Other Power Supply Expenses
5305	Supervision	Billing and Collection (Working Capital)
5310	Meter Reading Expense	Billing and Collection (Working Capital)
5315	Customer Billing	Billing and Collection (Working Capital)
5320	Collecting	Billing and Collection (Working Capital)
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)
5330	Collection Charges	Billing and Collection (Working Capital)
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)
5405	Supervision	Community Relations (Working Capital)
5410	Community Relations - Sundry	Community Relations (Working Capital)
5415	Energy Conservation	Community Relations - CDM (Working Capital)
5420	Community Safety Program	Community Relations (Working Capital)
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)
5505	Supervision	Other Distribution Expenses
5510	Demonstrating and Selling Expense	Other Distribution Expenses
5515	Advertising Expense	Advertising Expenses
5520	Miscellaneous Sales Expense	Other Distribution Expenses
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)
5635	Property Insurance	Insurance Expense (Working Capital)
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)
5660	General Advertising Expenses	Advertising Expenses
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)
5670	Rent	Administrative and General Expenses (Working Capital)
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets
5710	Amortization of Limited Term Electric Plant	Amortization of Assets
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified
5725	Miscellaneous Amortization	Other Amortization - Unclassified
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets
5735	Amortization of Deferred Development Costs	Amortization of Assets
5740	Amortization of Deferred Charges	Amortization of Assets
6005	Interest on Long Term Debt	Interest Expense - Unclassified
6010	Amortization of Debt Discount and Expense	Interest Expense - Unclassified
6015	Amortization of Premium on Debt Credit	Interest Expense - Unclassified



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2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
6020	Amortization of Loss on Reacquired Debt	Interest Expense - Unclassified
6025	Amortization of Gain on Reacquired Debt--Credit	Interest Expense - Unclassified
6030	Interest on Debt to Associated Companies	Interest Expense - Unclassified
6035	Other Interest Expense	Interest Expense - Unclassified
6040	Allowance for Borrowed Funds Used During Construction--Credit	Interest Expense - Unclassified
6042	Allowance For Other Funds Used During Construction	Interest Expense - Unclassified
6045	Interest Expense on Capital Lease Obligations	Interest Expense - Unclassified
6105	Taxes Other Than Income Taxes	Other Distribution Expenses
6110	Income Taxes	Income Tax Expense - Unclassified
6115	Provision for Future Income Taxes	Income Tax Expense - Unclassified
6205	Donations	Charitable Contributions
6210	Life Insurance	Insurance Expense (Working Capital)
6215	Penalties	Other Distribution Expenses
6225	Other Deductions	Other Distribution Expenses
6305	Extraordinary Income	Unclassified Expenses
6310	Extraordinary Deductions	Unclassified Expenses
6315	Income Taxes, Extraordinary Items	Unclassified Expenses
6405	Discontinues Operations - Income/ Gains	Unclassified Expenses
6410	Discontinued Operations - Deductions/ Losses	Unclassified Expenses
6415	Income Taxes, Discontinued Operations	Unclassified Expenses
Total (\$) Value		

**GROUPED INPUT FOR CALCULATIONS:
(Minimum Reporting Requirement)**

Land and Buildings	1805, 1806, 1808, 1810, 1905, 1906
TS Primary Above 50	1815
DS	1820
Poles, Wires	1830, 1835, 1840, 1845
Line Transformers	1850
Services and Meters	1855, 1860
General Plant	1908, 1910
Equipment	1915, 1930, 1935, 1940, 1945, 1950, 1955, 1960
IT Assets	1920, 1925
CDM Expenditures and Recoveries	1565 (new account)
Other Distribution Assets	1608, 1825, 1970, 1975, 1980, 1990, 2005, 2010, 2050
Contributions and Grants	1995
Accumulated Amortization	2105, 2120
<i>Non-Distribution Asset</i>	1606, 1610, 1615, 1616, 1620, 1630, 1635, 1640, 1645, 1650, 1655, 1660, 1665, 1670, 1675, 1680, 1685, 1705, 1706, 1708, 1710, 1715, 1720, 1725, 1730, 1735, 1740, 1745, 1865, 1870, 1875, 1965, 1985, 2020, 2030, 2040, 2055, 2065, 2070, 2075, 2160, 2180
<i>Unclassified Asset</i>	1005, 1010, 1020, 1030, 1040, 1060, 1070, 1100, 1102, 1104, 1105, 1110, 1120, 1130, 1140, 1150, 1170, 1180, 1190, 1200, 1210, 1305, 1330, 1340, 1350, 1405, 1408, 1410, 1415, 1425, 1445, 1455, 1460, 1465, 1470, 1475, 1480, 1485, 1490, 1505, 1508, 1510, 1515, 1516, 1518, 1520, 1525, 1530, 1540, 1545, 1548, 1560, 1562, 1563, 1570, 1571, 1572, 1574, 1580, 1582, 1584, 1586, 1588, 1605, 2060, 2140
<i>Liability</i>	2205, 2208, 2210, 2215, 2220, 2225, 2240, 2242, 2250, 2252, 2254, 2256, 2260, 2262, 2264, 2268, 2270, 2272, 2285, 2290, 2292, 2294, 2296, 2305, 2306, 2308, 2310, 2315, 2320, 2325, 2330, 2335, 2340, 2345, 2348, 2350, 2405, 2410, 2415, 2425, 2435, 2505, 2510, 2515, 2520, 2525, 2530, 2550
<i>Equity</i>	3005, 3008, 3010, 3020, 3022, 3026, 3030, 3035, 3040, 3045, 3046, 3047, 3048, 3049, 3055, 3065
Sales of Electricity	4006, 4010, 4015, 4020, 4025, 4030, 4035, 4040, 4045, 4050, 4055, 4060, 4062, 4064 (new account), 4066, 4068
Distribution Services Revenue	4080
Late Payment Charges	4225
Specific Service Charges	4235



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2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
	Other Distribution Revenue	4082, 4084, 4090, 4205, 4210, 4215, 4220, 4240, 4245
	Other Revenue - Unclassified	4105, 4110, 4230, 4375, 4380, 4385
	Other Income & Deductions	4305, 4310, 4315, 4320, 4325, 4330, 4335, 4340, 4345, 4350, 4355, 4360, 4365, 4370, 4390, 4395, 4398, 4405, 4415
	Power Supply Expenses (Working Capital)	4705, 4708, 4710, 4712, 4714, 4716, 4730, 5685
	Other Power Supply Expenses	4715, 4720, 4725, 5205, 5210, 5215
	Operation (Working Capital)	5005, 5010, 5012, 5014, 5015, 5016, 5017, 5020, 5025, 5030, 5035, 5040, 5045, 5050, 5055, 5065, 5070, 5075, 5085, 5090, 5095, 5096
	Maintenance (Working Capital)	5105, 5110, 5112, 5114, 5120, 5125, 5130, 5135, 5145, 5150, 5155, 5160, 5175
	Billing and Collection (Working Capital)	5305, 5310, 5315, 5320, 5325, 5330, 5340
	Community Relations (Working Capital)	5405, 5410, 5420, 5425
	Community Relations - CDM (Working Capital)	5415
	Administrative and General Expenses (Working Capital)	5605, 5610, 5615, 5620, 5625, 5630, 5640, 5645, 5650, 5655, 5665, 5670, 5675, 5680
	Insurance Expense (Working Capital)	5635, 6210
	Bad Debt Expense (Working Capital)	5335
	Advertising Expenses	5515, 5660
	Charitable Contributions	6205
	Amortization of Assets	5705, 5710, 5715, 5730, 5735, 5740
	Other Amortization - Unclassified	5720, 5725
	Interest Expense - Unclassified	6005, 6010, 6015, 6020, 6025, 6030, 6035, 6040, 6042, 6045
	Income Tax Expense - Unclassified	6110, 6115
	Other Distribution Expenses	5505, 5510, 5520, 6105, 6215, 6225
	Non-Distribution Expenses	4505, 4510, 4515, 4520, 4525, 4530, 4535, 4540, 4545, 4550, 4555, 4560, 4565, 4605, 4610, 4615, 4620, 4625, 4630, 4635, 4640, 4805, 4810, 4815, 4820, 4825, 4830, 4835, 4840, 4845, 4850, 4905, 4910, 4916, 4930, 4935, 4940, 4945, 4950, 4960, 4965, 5060, 5165, 5170, 5172, 5178, 5185, 5190, 5192, 5195
	Unclassified Expenses	6305, 6310, 6315, 6405, 6410, 6415
	Total	



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2-2 UNADJUSTED ACCOUNTING DATA

All adjustments are entered on subsequent sheets.

Account Number **Account Description**

Grouping for Minimum Reporting
(Note that Groups are not sequential blocks of accounts.
Use "Show Groups" to highlight.)

SUMMARY FINANCIAL INFORMATION

(Before Adjustments)

DISTRIBUTION ASSETS:

Land and Buildings
TS Primary Above 50
DS
Poles, Wires
Line Transformers
Services and Meters
General Plant
Equipment
IT Assets
CDM Assets
Other Distribution Assets
Contributions and Grants

TOTAL DISTRIBUTION ASSETS

NET FIXED DISTRIBUTION ASSETS:

Total Distribution Assets (as above) - LESS:
Accumulated Amortization

NET FIXED DISTRIBUTION ASSETS



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2-2 UNADJUSTED ACCOUNTING DATA

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**Account
Number**

Account Description

Grouping for Minimum Reporting
(Note that Groups are not sequential blocks of accounts.
Use "Show Groups" to highlight.)

NET SALES REVENUE

Sales of Electricity
Power Supply Expenses (Working Capital)

SALES OF ELECTRICITY NET OF COST OF POWER

DISTRIBUTION REVENUE

Distribution Services Revenue
Late Payment Charges
Specific Service Charges
Other Distribution Revenue

TOTAL DISTRIBUTION REVENUE

DISTRIBUTION EXPENSES (before PILS):

Operation (Working Capital)
Maintenance (Working Capital)
Billing and Collection (Working Capital)
Community Relations (Working Capital)
Community Relations - CDM (Working Capital)
Administrative and General Expenses (Working Capital)
Insurance Expense (Working Capital)
Bad Debt Expense (Working Capital)
Advertising Expenses
Charitable Contributions
Amortization of Assets
Other Distribution Expenses

<--reduced to \$36,000 by Board Decision

TOTAL DISTRIBUTION EXPENSES (before PILS)



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2-2 UNADJUSTED ACCOUNTING DATA

All adjustments are entered on subsequent sheets.

**Account
Number**

Account Description

Grouping for Minimum Reporting
(Note that Groups are not sequential blocks of accounts.
Use "Show Groups" to highlight.)

WORKING CAPITAL CALCULATION

Cost of Power

Power Supply Expenses (Working Capital)

TOTAL COST OF POWER

Expenses

Operation (Working Capital)

Maintenance (Working Capital)

Billing and Collection (Working Capital)

Community Relations (Working Capital)

Community Relations - CDM (Working Capital)

Administrative and General Expenses (Working Capital)

Insurance Expense (Working Capital)

Bad Debt Expense (Working Capital)

Advertising Expenses

Charitable Contributions

Other Distribution Expenses

TOTAL EXPENSES

TOTAL FOR WORKING CAPITAL CALCULATION

ADJ 1 (RATE BASE -TIER 1)

			posted to account
1) New Transformer Stations - 2005 In Service Date			1070 - Transformer Sub Equip - Primary above 50 kV
2) Retirements Without Replacement			
Total from Sheet ADJ 1a		0	various
3) Wholesale Meters			
2004 amount		0	
2005 amount			
Adjustment (Increase)		0	1860 - Meters
4) CDM Qualifying Investment and Smart Meter Investment			
<u>CDM</u>			
capital amount - 3rd tranche (incl. smart meters)			1565 - Conservation & Demand Mgmt
capital amount - post 3rd tranche	(Handbook p.15)		
<u>Smart Meters</u>			
post 3rd tranche	(Handbook p.16)		1860 - Meters
5) Non Routine/Unusual Adjustments			
Total from Sheet ADJ 1a		0	various
Subtotal - Tier 1 Adjustments to the Rate Base		0	
6) Adjustment to Cost of Power as Recorded in Trial Balance			
<u>Adjustment for "Normalized" Cost of Power</u>	(Handbook 5.4)		
Cost of Power - 2004 Amount		32,769,146	
Consumption per customer: Ratio of three year average vs. 2004 (calculated from figures in Sheet 6-2)		0.9772	
Adjustment Factor		(0.0228)	-747,273
<u>Accounting Adjustment</u>			
Normalized Cost of Power (re. above)		32,021,873	
Additional Adjustment (with explanation)			104,408
Total Adjustment to Cost of Power			-642,865
Total Tier 1 and Other Adjustments to the Rate Base			-642,865



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ADJ 1a (RATE BASE -TIER 1)

Tier 1 Adjustments related to the Rate Base (Sheet 2 of 2).

"Retirements without replacement" and "non-routine/unusual adjustments"

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet INPUT 2) \$	2) Retirements Without Replacement (total to Sheet ADJ 1) \$	5) Non Routine/ Unusual Adjustments (total to Sheet ADJ 1) \$	Grouping
					grouping1
1565	Conservation and Demand Management Expenditures and Recoveries	0			CDM Expenditures and Recoveries
1608	Franchises and Consents	0			Other Distribution Assets
1805	Land	0			Land and Buildings
1806	Land Rights	0			Land and Buildings
1808	Buildings and Fixtures	0			Land and Buildings
1810	Leasehold Improvements	0			Land and Buildings
1815	Transformer Station Equipment - Normally Primary above 50 kV	0			TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below 50 kV	0			DS
1825	Storage Battery Equipment	0			Other Distribution Assets
1830	Poles, Towers and Fixtures	0			Poles, Wires
1835	Overhead Conductors and Devices	0			Poles, Wires
1840	Underground Conduit	0			Poles, Wires
1845	Underground Conductors and Devices	0			Poles, Wires
1850	Line Transformers	0			Line Transformers
1855	Services	0			Services and Meters
1860	Meters	0			Services and Meters
1905	Land	0			Land and Buildings
1906	Land Rights	0			Land and Buildings
1908	Buildings and Fixtures	0			General Plant
1910	Leasehold Improvements	0			General Plant
1915	Office Furniture and Equipment	0			Equipment
1920	Computer Equipment - Hardware	0			IT Assets
1925	Computer Software	0			IT Assets
1930	Transportation Equipment	0			Equipment
1935	Stores Equipment	0			Equipment
1940	Tools, Shop and Garage Equipment	0			Equipment
1945	Measurement and Testing Equipment	0			Equipment
1950	Power Operated Equipment	0			Equipment
1955	Communication Equipment	0			Equipment
1960	Miscellaneous Equipment	0			Equipment
1970	Load Management Controls - Customer Premises	0			Other Distribution Assets
1975	Load Management Controls - Utility Premises	0			Other Distribution Assets
1980	System Supervisory Equipment	0			Other Distribution Assets
1990	Other Tangible Property	0			Other Distribution Assets
1995	Contributions and Grants - Credit	0			Contributions and Grants
2005	Property Under Capital Leases	0			Other Distribution Assets
2010	Electric Plant Purchased or Sold	0			Other Distribution Assets
2050	Completed Construction Not Classified--Electric	0			Other Distribution Assets
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	0			Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0			Accumulated Amortization
	Total Retirements Without Replacement		0		
	Total Non-Routine/ Unusual Adjustments			0	

Materiality Calculation:

	\$
Net Fixed Assets (Before Adjustment) from Sheet '2-2	18,623,788
Materiality Factor	0.2%
Materiality Threshold for Adjustments	37,248



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ADJ 2 (TIER 2 - RATE BASE)

Enter Tier 2 Adjustments related to the Rate Base.

Account Number	Account Description	2004 Before Adjustments	Tier 2 Adjustments	Grouping
		("Utility Only" from Sheet 2)		
		\$	\$	
1565	Conservation and Demand Management Expenditures and Recoveries	0		CDM Expenditures and Recoveries
1608	Franchises and Consents	0		Other Distribution Assets
1805	Land	0		Land and Buildings
1806	Land Rights	0		Land and Buildings
1808	Buildings and Fixtures	0		Land and Buildings
1810	Leasehold Improvements	0		Land and Buildings
1815	Transformer Station Equipment - Normally Primary above 50 kV	0		TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below 50 kV	0		DS
1825	Storage Battery Equipment	0		Other Distribution Assets
1830	Poles, Towers and Fixtures	0		Poles, Wires
1835	Overhead Conductors and Devices	0		Poles, Wires
1840	Underground Conduit	0		Poles, Wires
1845	Underground Conductors and Devices	0		Poles, Wires
1850	Line Transformers	0		Line Transformers
1855	Services	0		Services and Meters
1860	Meters	0		Services and Meters
1905	Land	0		Land and Buildings
1906	Land Rights	0		Land and Buildings
1908	Buildings and Fixtures	0		General Plant
1910	Leasehold Improvements	0		General Plant
1915	Office Furniture and Equipment	0		Equipment
1920	Computer Equipment - Hardware	0		IT Assets
1925	Computer Software	0		IT Assets
1930	Transportation Equipment	0		Equipment
1935	Stores Equipment	0		Equipment
1940	Tools, Shop and Garage Equipment	0		Equipment
1945	Measurement and Testing Equipment	0		Equipment
1950	Power Operated Equipment	0		Equipment
1955	Communication Equipment	0		Equipment
1960	Miscellaneous Equipment	0		Equipment
1970	Load Management Controls - Customer Premises	0		Other Distribution Assets
1975	Load Management Controls - Utility Premises	0		Other Distribution Assets
1980	System Supervisory Equipment	0		Other Distribution Assets
1990	Other Tangible Property	0		Other Distribution Assets
1995	Contributions and Grants - Credit	0		Contributions and Grants
2005	Property Under Capital Leases	0		Other Distribution Assets
2010	Electric Plant Purchased or Sold	0		Other Distribution Assets
2050	Completed Construction Not Classified--Electric	0		Other Distribution Assets
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	0		Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0		Accumulated Amortization
Total Tier 2 Adjustments to the Rate Base		0	0	



ADJ 3 (DISTRIBUTION EXPENSES -TIER 1)

*Tier 1 Adjustments related to **Distribution Expenses** (Sheet 1 of 3).*

		posted to account
1) OEB Annual Dues and Other Regulatory Agency Costs		
2004 amount (from Accounting Data Input, account 5655)		
2005 amount (AMOUNT DEFAULTS TO 2004 - PLEASE UPDATE)		
Adjustment (Increment)	0	5655 - Regulatory Expenses
2) Pensions		
2004 OMERS amount (from ADJ 5)		
2005 amount (AMOUNT DEFAULTS TO 2004 - PLEASE UPDATE)		
Adjustment (Increment)	0	5645 - Employee Pensions and Benefits
3) Insurance		
2004 amount (from ADJ 5)		
2005 amount (AMOUNT DEFAULTS TO 2004 - PLEASE UPDATE)		
Adjustment	0	5635 - Property Insurance
4) Non Routine/Unusual Adjustments		
Total from Sheet 3a: Adjustment re Bad Debt Expense	-229,139	various
5) Low Voltage/Wheeling Adjustments (Handbook p.13)		
(Embedded Distributors only)		
Amount included in 2004 Trial Balance data, if any		
Incremental Amount per section A (Handbook, p. 13)		
Amount per section C (Handbook, p. 13)		
[above items to Sheet 5-5 B.R.R. #2]		
Adjustment	0	5665 - Miscellaneous General Expenses
6) Amortization Related to Tier 1 Adjustment to the Rate Base		
Total from Sheet 3b	0	5705 - Amortization
7) CDM (and Smart Meters) (Handbook p.14)		
<u>CDM</u>		
Adjustment		5415 - Energy Conservation
<u>Smart Meters</u>		
Adjustment		5065 - Meter Expense
Net Tier 1 Adjustments to Distribution Expenses	<u>-229,139</u>	

	posted to account

ADJ 3a (DISTRIBUTION EXPENSES -TIER 1)

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2-2)	4) Non Routine/ Unusual Adjustments (to Sheet 3 and 2-4)	Grouping
		\$	\$	
				grouping1
1005	Cash	0		Unclassified Asset
1010	Cash Advances and Working Funds	0		Unclassified Asset
1020	Interest Special Deposits	0		Unclassified Asset
1030	Dividend Special Deposits	0		Unclassified Asset
1040	Other Special Deposits	0		Unclassified Asset
1060	Term Deposits	0		Unclassified Asset
1070	Current Investments	0		Unclassified Asset
1100	Customer Accounts Receivable	0		Unclassified Asset
1102	Accounts Receivable - Services	0		Unclassified Asset
1104	Accounts Receivable - Recoverable Work	0		Unclassified Asset
1105	Accounts Receivable - Merchandise, Jobbing, etc.	0		Unclassified Asset
1110	Other Accounts Receivable	0		Unclassified Asset
1120	Accrued Utility Revenues	0		Unclassified Asset
1130	Accumulated Provision for Uncollectible Accounts--Credit	0		Unclassified Asset
1140	Interest and Dividends Receivable	0		Unclassified Asset
1150	Rents Receivable	0		Unclassified Asset
1170	Notes Receivable	0		Unclassified Asset
1180	Prepayments	0		Unclassified Asset
1190	Miscellaneous Current and Accrued Assets	0		Unclassified Asset
1200	Accounts Receivable from Associated Companies	0		Unclassified Asset
1210	Notes Receivable from Associated Companies	0		Unclassified Asset
1305	Fuel Stock	0		Unclassified Asset
1330	Plant Materials and Operating Supplies	0		Unclassified Asset
1340	Merchandise	0		Unclassified Asset
1350	Other Materials and Supplies	0		Unclassified Asset
1405	Long Term Investments in Non-Associated Companies	0		Unclassified Asset
1408	Long Term Receivable - Street Lighting Transfer	0		Unclassified Asset
1410	Other Special or Collateral Funds	0		Unclassified Asset
1415	Sinking Funds	0		Unclassified Asset
1425	Unamortized Debt Expense	0		Unclassified Asset
1445	Unamortized Discount on Long-Term Debt--Debit	0		Unclassified Asset
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0		Unclassified Asset
1460	Other Non-Current Assets	0		Unclassified Asset
1465	O.M.E.R.S. Past Service Costs	0		Unclassified Asset
1470	Past Service Costs - Employee Future Benefits	0		Unclassified Asset
1475	Past Service Costs - Other Pension Plans	0		Unclassified Asset
1480	Portfolio Investments - Associated Companies	0		Unclassified Asset
1485	Investment in Associated Companies - Significant Influence	0		Unclassified Asset
1490	Investment in Subsidiary Companies	0		Unclassified Asset
1505	Unrecovered Plant and Regulatory Study Costs	0		Unclassified Asset
1508	Other Regulatory Assets	0		Unclassified Asset
1510	Preliminary Survey and Investigation Charges	0		Unclassified Asset
1515	Emission Allowance Inventory	0		Unclassified Asset
1516	Emission Allowances Withheld	0		Unclassified Asset
1518	RCVARetail	0		Unclassified Asset
1520	Power Purchase Variance Account	0		Unclassified Asset
1525	Miscellaneous Deferred Debits	0		Unclassified Asset
1530	Deferred Losses from Disposition of Utility Plant	0		Unclassified Asset
1540	Unamortized Loss on Reacquired Debt	0		Unclassified Asset
1545	Development Charge Deposits/ Receivables	0		Unclassified Asset
1548	RCVASTR	0		Unclassified Asset
1560	Deferred Development Costs	0		Unclassified Asset
1562	Deferred Payments in Lieu of Taxes	0		Unclassified Asset
1563	Account 1563 - Deferred PILs Contra Account	0		Unclassified Asset
1565	Conservation and Demand Management Expenditures and Recoveries	0		CDM Expenditures and Recoveries
1570	Qualifying Transition Costs	0		Unclassified Asset
1571	Pre-market Opening Energy Variance	0		Unclassified Asset
1572	Extraordinary Event Costs	0		Unclassified Asset
1574	Deferred Rate Impact Amounts	0		Unclassified Asset
1580	RSVAWMS	0		Unclassified Asset
1582	RSVAONE-TIME	0		Unclassified Asset
1584	RSVANW	0		Unclassified Asset
1586	RSVACN	0		Unclassified Asset
1588	RSVAPOWER	0		Unclassified Asset
1590	Recovery of Regulatory Asset Balances	0		Unclassified Asset
1605	Electric Plant in Service - Control Account	0		Unclassified Asset
1606	Organization	0		Non-Distribution Asset
1608	Franchises and Consents	0		Other Distribution Assets
1610	Miscellaneous Intangible Plant	0		Non-Distribution Asset
1615	Land	0		Non-Distribution Asset
1616	Land Rights	0		Non-Distribution Asset
1620	Buildings and Fixtures	0		Non-Distribution Asset
1630	Leasehold Improvements	0		Non-Distribution Asset
1635	Boiler Plant Equipment	0		Non-Distribution Asset
1640	Engines and Engine-Driven Generators	0		Non-Distribution Asset
1645	Turbogenerator Units	0		Non-Distribution Asset

ADJ 3a (DISTRIBUTION EXPENSES -TIER 1)

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2-2)	4) Non Routine/ Unusual Adjustments (to Sheet 3 and 2-4)	Grouping
		\$	\$	
1650	Reservoirs, Dams and Waterways	0		Non-Distribution Asset
1655	Water Wheels, Turbines and Generators	0		Non-Distribution Asset
1660	Roads, Railroads and Bridges	0		Non-Distribution Asset
1665	Fuel Holders, Producers and Accessories	0		Non-Distribution Asset
1670	Prime Movers	0		Non-Distribution Asset
1675	Generators	0		Non-Distribution Asset
1680	Accessory Electric Equipment	0		Non-Distribution Asset
1685	Miscellaneous Power Plant Equipment	0		Non-Distribution Asset
1705	Land	0		Non-Distribution Asset
1706	Land Rights	0		Non-Distribution Asset
1708	Buildings and Fixtures	0		Non-Distribution Asset
1710	Leasehold Improvements	0		Non-Distribution Asset
1715	Station Equipment	0		Non-Distribution Asset
1720	Towers and Fixtures	0		Non-Distribution Asset
1725	Poles and Fixtures	0		Non-Distribution Asset
1730	Overhead Conductors and Devices	0		Non-Distribution Asset
1735	Underground Conduit	0		Non-Distribution Asset
1740	Underground Conductors and Devices	0		Non-Distribution Asset
1745	Roads and Trails	0		Non-Distribution Asset
1805	Land	0		Land and Buildings
1806	Land Rights	0		Land and Buildings
1808	Buildings and Fixtures	0		Land and Buildings
1810	Leasehold Improvements	0		Land and Buildings
1815	Transformer Station Equipment - Normally Primary above 50 kV	0		TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below 50 kV	0		DS
1825	Storage Battery Equipment	0		Other Distribution Assets
1830	Poles, Towers and Fixtures	0		Poles, Wires
1835	Overhead Conductors and Devices	0		Poles, Wires
1840	Underground Conduit	0		Poles, Wires
1845	Underground Conductors and Devices	0		Poles, Wires
1850	Line Transformers	0		Line Transformers
1855	Services	0		Services and Meters
1860	Meters	0		Services and Meters
1865	Other Installations on Customer's Premises	0		Non-Distribution Asset
1870	Leased Property on Customer Premises	0		Non-Distribution Asset
1875	Street Lighting and Signal Systems	0		Non-Distribution Asset
1905	Land	0		Land and Buildings
1906	Land Rights	0		Land and Buildings
1908	Buildings and Fixtures	0		General Plant
1910	Leasehold Improvements	0		General Plant
1915	Office Furniture and Equipment	0		Equipment
1920	Computer Equipment - Hardware	0		IT Assets
1925	Computer Software	0		IT Assets
1930	Transportation Equipment	0		Equipment
1935	Stores Equipment	0		Equipment
1940	Tools, Shop and Garage Equipment	0		Equipment
1945	Measurement and Testing Equipment	0		Equipment
1950	Power Operated Equipment	0		Equipment
1955	Communication Equipment	0		Equipment
1960	Miscellaneous Equipment	0		Equipment
1965	Water Heater Rental Units	0		Non-Distribution Asset
1970	Load Management Controls - Customer Premises	0		Other Distribution Assets
1975	Load Management Controls - Utility Premises	0		Other Distribution Assets
1980	System Supervisory Equipment	0		Other Distribution Assets
1985	Sentinel Lighting Rental Units	0		Non-Distribution Asset
1990	Other Tangible Property	0		Other Distribution Assets
1995	Contributions and Grants - Credit	0		Contributions and Grants
2005	Property Under Capital Leases	0		Other Distribution Assets
2010	Electric Plant Purchased or Sold	0		Other Distribution Assets
2020	Experimental Electric Plant Unclassified	0		Non-Distribution Asset
2030	Electric Plant and Equipment Leased to Others	0		Non-Distribution Asset
2040	Electric Plant Held for Future Use	0		Non-Distribution Asset
2050	Completed Construction Not Classified--Electric	0		Other Distribution Assets
2055	Construction Work in Progress--Electric	0		Non-Distribution Asset
2060	Electric Plant Acquisition Adjustment	0		Unclassified Asset
2065	Other Electric Plant Adjustment	0		Non-Distribution Asset
2070	Other Utility Plant	0		Non-Distribution Asset
2075	Non-Utility Property Owned or Under Capital Leases	0		Non-Distribution Asset
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equip	0		Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0		Accumulated Amortization
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0		Unclassified Asset
2160	Accumulated Amortization of Other Utility Plant	0		Non-Distribution Asset
2180	Accumulated Amortization of Non-Utility Property	0		Non-Distribution Asset
2205	Accounts Payable	0		Liability
2208	Customer Credit Balances	0		Liability
2210	Current Portion of Customer Deposits	0		Liability
2215	Dividends Declared	0		Liability
2220	Miscellaneous Current and Accrued Liabilities	0		Liability

ADJ 3a (DISTRIBUTION EXPENSES -TIER 1)

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2-2) \$	4) Non Routine/ Unusual Adjustments (to Sheet 3 and 2-4) \$	Grouping
2225	Notes and Loans Payable	0		Liability
2240	Accounts Payable to Associated Companies	0		Liability
2242	Notes Payable to Associated Companies	0		Liability
2250	Debt Retirement Charges(DRC) Payable	0		Liability
2252	Transmission Charges Payable	0		Liability
2254	Electrical Safety Authority Fees Payable	0		Liability
2256	Independent Market Operator Fees and Penalties Payable	0		Liability
2260	Current Portion of Long Term Debt	0		Liability
2262	Ontario Hydro Debt - Current Portion	0		Liability
2264	Pensions and Employee Benefits - Current Portion	0		Liability
2268	Accrued Interest on Long Term Debt	0		Liability
2270	Matured Long Term Debt	0		Liability
2272	Matured Interest on Long Term Debt	0		Liability
2285	Obligations Under Capital Leases--Current	0		Liability
2290	Commodity Taxes	0		Liability
2292	Payroll Deductions / Expenses Payable	0		Liability
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0		Liability
2296	Future Income Taxes - Current	0		Liability
2305	Accumulated Provision for Injuries and Damages	0		Liability
2306	Employee Future Benefits	0		Liability
2308	Other Pensions - Past Service Liability	0		Liability
2310	Vested Sick Leave Liability	0		Liability
2315	Accumulated Provision for Rate Refunds	0		Liability
2320	Other Miscellaneous Non-Current Liabilities	0		Liability
2325	Obligations Under Capital Lease--Non-Current	0		Liability
2330	Development Charge Fund	0		Liability
2335	Long Term Customer Deposits	0		Liability
2340	Collateral Funds Liability	0		Liability
2345	Unamortized Premium on Long Term Debt	0		Liability
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	0		Liability
2350	Future Income Tax - Non-Current	0		Liability
2405	Other Regulatory Liabilities	0		Liability
2410	Deferred Gains from Disposition of Utility Plant	0		Liability
2415	Unamortized Gain on Reactquired Debt	0		Liability
2425	Other Deferred Credits	0		Liability
2435	Accrued Rate-Payer Benefit	0		Liability
2505	Debentures Outstanding - Long Term Portion	0		Liability
2510	Debenture Advances	0		Liability
2515	Reactquired Bonds	0		Liability
2520	Other Long Term Debt	0		Liability
2525	Term Bank Loans - Long Term Portion	0		Liability
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0		Liability
2550	Advances from Associated Companies	0		Liability
3005	Common Shares Issued	0		Equity
3008	Preference Shares Issued	0		Equity
3010	Contributed Surplus	0		Equity
3020	Donations Received	0		Equity
3022	Development Charges Transferred to Equity	0		Equity
3026	Capital Stock Held in Treasury	0		Equity
3030	Miscellaneous Paid-In Capital	0		Equity
3035	Installments Received on Capital Stock	0		Equity
3040	Appropriated Retained Earnings	0		Equity
3045	Unappropriated Retained Earnings	0		Equity
3046	Balance Transferred From Income	0		Equity
3047	Appropriations of Retained Earnings - Current Period	0		Equity
3048	Dividends Payable-Preference Shares	0		Equity
3049	Dividends Payable-Common Shares	0		Equity
3055	Adjustment to Retained Earnings	0		Equity
3065	Unappropriated Undistributed Subsidiary Earnings	0		Equity
4006	Residential Energy Sales	0		Sales of Electricity
4010	Commercial Energy Sales	0		Sales of Electricity
4015	Industrial Energy Sales	0		Sales of Electricity
4020	Energy Sales to Large Users	0		Sales of Electricity
4025	Street Lighting Energy Sales	0		Sales of Electricity
4030	Sentinel Lighting Energy Sales	0		Sales of Electricity
4035	General Energy Sales	0		Sales of Electricity
4040	Other Energy Sales to Public Authorities	0		Sales of Electricity
4045	Energy Sales to Railroads and Railways	0		Sales of Electricity
4050	Revenue Adjustment	0		Sales of Electricity
4055	Energy Sales for Resale	0		Sales of Electricity
4060	Interdepartmental Energy Sales	0		Sales of Electricity
4062	Billed WMS	0		Sales of Electricity
4064	Billed-One-Time	0		Sales of Electricity
4066	Billed NW	0		Sales of Electricity
4068	Billed CN	0		Sales of Electricity
4080	Distribution Services Revenue	0		Distribution Services Revenue
4082	Retail Services Revenues	0		Other Distribution Revenue
4084	Service Transaction Requests (STR) Revenues	0		Other Distribution Revenue

ADJ 3a (DISTRIBUTION EXPENSES -TIER 1)

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2-2)	4) Non Routine/ Unusual Adjustments (to Sheet 3 and 2-4)	Grouping
		\$	\$	
4090	Electric Services Incidental to Energy Sales	0		Other Distribution Revenue
4105	Transmission Charges Revenue	0		Other Revenue - Unclassified
4110	Transmission Services Revenue	0		Other Revenue - Unclassified
4205	Interdepartmental Rents	0		Other Distribution Revenue
4210	Rent from Electric Property	0		Other Distribution Revenue
4215	Other Utility Operating Income	0		Other Distribution Revenue
4220	Other Electric Revenues	0		Other Distribution Revenue
4225	Late Payment Charges	0		Late Payment Charges
4230	Sales of Water and Water Power	0		Other Revenue - Unclassified
4235	Miscellaneous Service Revenues	0		Specific Service Charges
4240	Provision for Rate Refunds	0		Other Distribution Revenue
4245	Government Assistance Directly Credited to Income	0		Other Distribution Revenue
4305	Regulatory Debits	0		Other Income & Deductions
4310	Regulatory Credits	0		Other Income & Deductions
4315	Revenues from Electric Plant Leased to Others	0		Other Income & Deductions
4320	Expenses of Electric Plant Leased to Others	0		Other Income & Deductions
4325	Revenues from Merchandise, Jobbing, Etc.	0		Other Income & Deductions
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0		Other Income & Deductions
4335	Profits and Losses from Financial Instrument Hedges	0		Other Income & Deductions
4340	Profits and Losses from Financial Instrument Investments	0		Other Income & Deductions
4345	Gains from Disposition of Future Use Utility Plant	0		Other Income & Deductions
4350	Losses from Disposition of Future Use Utility Plant	0		Other Income & Deductions
4355	Gain on Disposition of Utility and Other Property	0		Other Income & Deductions
4360	Loss on Disposition of Utility and Other Property	0		Other Income & Deductions
4365	Gains from Disposition of Allowances for Emission	0		Other Income & Deductions
4370	Losses from Disposition of Allowances for Emission	0		Other Income & Deductions
4375	Revenues from Non-Utility Operations	0		Other Revenue - Unclassified
4380	Expenses of Non-Utility Operations	0		Other Revenue - Unclassified
4385	Non-Utility Rental Income	0		Other Revenue - Unclassified
4390	Miscellaneous Non-Operating Income	0		Other Income & Deductions
4395	Rate-Payer Benefit Including Interest	0		Other Income & Deductions
4398	Foreign Exchange Gains and Losses, Including Amortization	0		Other Income & Deductions
4405	Interest and Dividend Income	0		Other Income & Deductions
4415	Equity in Earnings of Subsidiary Companies	0		Other Income & Deductions
4505	Operation Supervision and Engineering	0		Non-Distribution Expenses
4510	Fuel	0		Non-Distribution Expenses
4515	Steam Expense	0		Non-Distribution Expenses
4520	Steam From Other Sources	0		Non-Distribution Expenses
4525	Steam Transferred--Credit	0		Non-Distribution Expenses
4530	Electric Expense	0		Non-Distribution Expenses
4535	Water For Power	0		Non-Distribution Expenses
4540	Water Power Taxes	0		Non-Distribution Expenses
4545	Hydraulic Expenses	0		Non-Distribution Expenses
4550	Generation Expense	0		Non-Distribution Expenses
4555	Miscellaneous Power Generation Expenses	0		Non-Distribution Expenses
4560	Rents	0		Non-Distribution Expenses
4565	Allowances for Emissions	0		Non-Distribution Expenses
4605	Maintenance Supervision and Engineering	0		Non-Distribution Expenses
4610	Maintenance of Structures	0		Non-Distribution Expenses
4615	Maintenance of Boiler Plant	0		Non-Distribution Expenses
4620	Maintenance of Electric Plant	0		Non-Distribution Expenses
4625	Maintenance of Reservoirs, Dams and Waterways	0		Non-Distribution Expenses
4630	Maintenance of Water Wheels, Turbines and Generators	0		Non-Distribution Expenses
4635	Maintenance of Generating and Electric Plant	0		Non-Distribution Expenses
4640	Maintenance of Miscellaneous Power Generation Plant	0		Non-Distribution Expenses
4705	Power Purchased	0		Power Supply Expenses (Working Capital)
4708	Charges-WMS	0		Power Supply Expenses (Working Capital)
4710	Cost of Power Adjustments	0		Power Supply Expenses (Working Capital)
4712	Charges-One-Time	0		Power Supply Expenses (Working Capital)
4714	Charges-NW	0		Power Supply Expenses (Working Capital)
4715	System Control and Load Dispatching	0		Other Power Supply Expenses
4716	Charges-CN	0		Power Supply Expenses (Working Capital)
4720	Other Expenses	0		Other Power Supply Expenses
4725	Competition Transition Expense	0		Other Power Supply Expenses
4730	Rural Rate Assistance Expense	0		Power Supply Expenses (Working Capital)
4805	Operation Supervision and Engineering	0		Non-Distribution Expenses
4810	Load Dispatching	0		Non-Distribution Expenses
4815	Station Buildings and Fixtures Expenses	0		Non-Distribution Expenses
4820	Transformer Station Equipment - Operating Labour	0		Non-Distribution Expenses
4825	Transformer Station Equipment - Operating Supplies and Expense	0		Non-Distribution Expenses
4830	Overhead Line Expenses	0		Non-Distribution Expenses
4835	Underground Line Expenses	0		Non-Distribution Expenses
4840	Transmission of Electricity by Others	0		Non-Distribution Expenses
4845	Miscellaneous Transmission Expense	0		Non-Distribution Expenses
4850	Rents	0		Non-Distribution Expenses
4905	Maintenance Supervision and Engineering	0		Non-Distribution Expenses
4910	Maintenance of Transformer Station Buildings and Fixtures	0		Non-Distribution Expenses
4916	Maintenance of Transformer Station Equipment	0		Non-Distribution Expenses

ADJ 3a (DISTRIBUTION EXPENSES -TIER 1)

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2-2)	4) Non Routine/ Unusual Adjustments (to Sheet 3 and 2-4)	Grouping
		\$	\$	
4930	Maintenance of Towers, Poles and Fixtures	0		Non-Distribution Expenses
4935	Maintenance of Overhead Conductors and Devices	0		Non-Distribution Expenses
4940	Maintenance of Overhead Lines - Right of Way	0		Non-Distribution Expenses
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0		Non-Distribution Expenses
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Tr	0		Non-Distribution Expenses
4960	Maintenance of Underground Lines	0		Non-Distribution Expenses
4965	Maintenance of Miscellaneous Transmission Plant	0		Non-Distribution Expenses
5005	Operation Supervision and Engineering	0		Operation (Working Capital)
5010	Load Dispatching	0		Operation (Working Capital)
5012	Station Buildings and Fixtures Expense	0		Operation (Working Capital)
5014	Transformer Station Equipment - Operation Labour	0		Operation (Working Capital)
5015	Transformer Station Equipment - Operation Supplies and Expenses	0		Operation (Working Capital)
5016	Distribution Station Equipment - Operation Labour	0		Operation (Working Capital)
5017	Distribution Station Equipment - Operation Supplies and Expenses	0		Operation (Working Capital)
5020	Overhead Distribution Lines and Feeders - Operation Labour	0		Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Exp	0		Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation	0		Operation (Working Capital)
5035	Overhead Distribution Transformers- Operation	0		Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation Labour	0		Operation (Working Capital)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Exp	0		Operation (Working Capital)
5050	Underground Subtransmission Feeders - Operation	0		Operation (Working Capital)
5055	Underground Distribution Transformers - Operation	0		Operation (Working Capital)
5060	Street Lighting and Signal System Expense	0		Non-Distribution Expenses
5065	Meter Expense	0		Operation (Working Capital)
5070	Customer Premises - Operation Labour	0		Operation (Working Capital)
5075	Customer Premises - Materials and Expenses	0		Operation (Working Capital)
5085	Miscellaneous Distribution Expense	0		Operation (Working Capital)
5090	Underground Distribution Lines and Feeders - Rental Paid	0		Operation (Working Capital)
5095	Overhead Distribution Lines and Feeders - Rental Paid	0		Operation (Working Capital)
5096	Other Rent	0		Operation (Working Capital)
5105	Maintenance Supervision and Engineering	0		Maintenance (Working Capital)
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0		Maintenance (Working Capital)
5112	Maintenance of Transformer Station Equipment	0		Maintenance (Working Capital)
5114	Maintenance of Distribution Station Equipment	0		Maintenance (Working Capital)
5120	Maintenance of Poles, Towers and Fixtures	0		Maintenance (Working Capital)
5125	Maintenance of Overhead Conductors and Devices	0		Maintenance (Working Capital)
5130	Maintenance of Overhead Services	0		Maintenance (Working Capital)
5135	Overhead Distribution Lines and Feeders - Right of Way	0		Maintenance (Working Capital)
5145	Maintenance of Underground Conduit	0		Maintenance (Working Capital)
5150	Maintenance of Underground Conductors and Devices	0		Maintenance (Working Capital)
5155	Maintenance of Underground Services	0		Maintenance (Working Capital)
5160	Maintenance of Line Transformers	0		Maintenance (Working Capital)
5165	Maintenance of Street Lighting and Signal Systems	0		Non-Distribution Expenses
5170	Sentinel Lights - Labour	0		Non-Distribution Expenses
5172	Sentinel Lights - Materials and Expenses	0		Non-Distribution Expenses
5175	Maintenance of Meters	0		Maintenance (Working Capital)
5178	Customer Installations Expenses- Leased Property	0		Non-Distribution Expenses
5185	Water Heater Rentals - Labour	0		Non-Distribution Expenses
5186	Water Heater Rentals - Materials and Expenses	0		Non-Distribution Expenses
5190	Water Heater Controls - Labour	0		Non-Distribution Expenses
5192	Water Heater Controls - Materials and Expenses	0		Non-Distribution Expenses
5195	Maintenance of Other Installations on Customer Premises	0		Non-Distribution Expenses
5205	Purchase of Transmission and System Services	0		Other Power Supply Expenses
5210	Transmission Charges	0		Other Power Supply Expenses
5215	Transmission Charges Recovered	0		Other Power Supply Expenses
5305	Supervision	0		Billing and Collection (Working Capital)
5310	Meter Reading Expense	0		Billing and Collection (Working Capital)
5315	Customer Billing	0		Billing and Collection (Working Capital)
5320	Collecting	0		Billing and Collection (Working Capital)
5325	Collecting- Cash Over and Short	0		Billing and Collection (Working Capital)
5330	Collection Charges	0		Billing and Collection (Working Capital)
5335	Bad Debt Expense	0	-229,139	Bad Debt Expense (Working Capital)
5340	Miscellaneous Customer Accounts Expenses	0		Billing and Collection (Working Capital)
5405	Supervision	0		Community Relations (Working Capital)
5410	Community Relations - Sundry	0		Community Relations (Working Capital)
5415	Energy Conservation	0		Community Relations - CDM (Working Capital)
5420	Community Safety Program	0		Community Relations (Working Capital)
5425	Miscellaneous Customer Service and Informational Expenses	0		Community Relations (Working Capital)
5505	Supervision	0		Other Distribution Expenses
5510	Demonstrating and Selling Expense	0		Other Distribution Expenses
5515	Advertising Expense	0		Advertising Expenses
5520	Miscellaneous Sales Expense	0		Other Distribution Expenses
5605	Executive Salaries and Expenses	0		Administrative and General Expenses
5610	Management Salaries and Expenses	0		Administrative and General Expenses (Working Capital)
5615	General Administrative Salaries and Expenses	0		Administrative and General Expenses (Working Capital)
5620	Office Supplies and Expenses	0		Administrative and General Expenses (Working Capital)
5625	Administrative Expense Transferred Credit	0		Administrative and General Expenses (Working Capital)
5630	Outside Services Employed	0		Administrative and General Expenses (Working Capital)

ADJ 3a (DISTRIBUTION EXPENSES -TIER 1)

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2-2) \$	4) Non Routine/ Unusual Adjustments (to Sheet 3 and 2-4) \$	Grouping
5635	Property Insurance	0		Insurance Expense (Working Capital)
5640	Injuries and Damages	0		Administrative and General Expenses (Working
5645	Employee Pensions and Benefits	0		Administrative and General Expenses (Working
5650	Franchise Requirements	0		Administrative and General Expenses (Working
5655	Regulatory Expenses	0		Administrative and General Expenses (Working
5660	General Advertising Expenses	0		Advertising Expenses
5665	Miscellaneous General Expenses	0		Administrative and General Expenses (Working
5670	Rent	0		Administrative and General Expenses (Working
5675	Maintenance of General Plant	0		Administrative and General Expenses (Working
5680	Electrical Safety Authority Fees	0		Administrative and General Expenses (Working
5685	Independent Market Operator Fees and Penalties	0		Power Supply Expenses (Working Capital)
5705	Amortization Expense - Property, Plant, and Equipment	0		Amortization of Assets
5710	Amortization of Limited Term Electric Plant	0		Amortization of Assets
5715	Amortization of Intangibles and Other Electric Plant	0		Amortization of Assets
5720	Amortization of Electric Plant Acquisition Adjustments	0		Other Amortization - Unclassified
5725	Miscellaneous Amortization	0		Other Amortization - Unclassified
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0		Amortization of Assets
5735	Amortization of Deferred Development Costs	0		Amortization of Assets
5740	Amortization of Deferred Charges	0		Amortization of Assets
6005	Interest on Long Term Debt	0		Interest Expense - Unclassified
6010	Amortization of Debt Discount and Expense	0		Interest Expense - Unclassified
6015	Amortization of Premium on Debt Credit	0		Interest Expense - Unclassified
6020	Amortization of Loss on Reacquired Debt	0		Interest Expense - Unclassified
6025	Amortization of Gain on Reacquired Debt--Credit	0		Interest Expense - Unclassified
6030	Interest on Debt to Associated Companies	0		Interest Expense - Unclassified
6035	Other Interest Expense	0		Interest Expense - Unclassified
6040	Allowance for Borrowed Funds Used During Construction--Credit	0		Interest Expense - Unclassified
6042	Allowance For Other Funds Used During Construction	0		Interest Expense - Unclassified
6045	Interest Expense on Capital Lease Obligations	0		Interest Expense - Unclassified
6105	Taxes Other Than Income Taxes	0		Other Distribution Expenses
6110	Income Taxes	0		Income Tax Expense - Unclassified
6115	Provision for Future Income Taxes	0		Income Tax Expense - Unclassified
6205	Donations	0		Charitable Contributions
6210	Life Insurance	0		Insurance Expense (Working Capital)
6215	Penalties	0		Other Distribution Expenses
6225	Other Deductions	0		Other Distribution Expenses
6305	Extraordinary Income	0		Unclassified Expenses
6310	Extraordinary Deductions	0		Unclassified Expenses
6315	Income Taxes, Extraordinary Items	0		Unclassified Expenses
6405	Discontinues Operations - Income/ Gains	0		Unclassified Expenses
6410	Discontinued Operations - Deductions/ Losses	0		Unclassified Expenses
6415	Income Taxes, Discontinued Operations	0		Unclassified Expenses
Total Non-Routine/ Unusual Adjustments			-229,139	

MATERIALITY CALCULATION:

Distribution Expenses (Before Adjustment) from Sheet 2-2	5,596,040
Materiality Factor	0.2%
Materiality Threshold for Adjustments	11,192



EDR 2006 MODEL (ver. 2.1)

Welland Hydro-Electric System Cor

ED-2003-0002 (RP-2005-0020, EB-2005-0428)

August 26, 2005

ADJ 3b (TIER 1 AMORTIZATION)

Adjustments to Amortization related to Tier 1 Adjustment to the Rate Base (Sheet 3 of 3)

	1) Tier 1 Adjustments from Worksheet ADJ1 (items 1, 3, 4)	2) Retirements Without Replacement	5) Non Routine/ Unusual Adjustments	Total Adjustments	Amortization Rate (If more than one rate, or different than Appendix B, explain in Schedule 3-1)	Adjustment to Amortization
	\$	\$	\$	\$	%	\$
1565 Conservation and Demand Management Expenditures and Recoveries	0			0		0
1808 Buildings and Fixtures		0	0	0		0
1810 Leasehold Improvements		0	0	0		0
1815 Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0		0
1820 Distribution Station Equipment - Normally Primary below 50 kV		0	0	0		0
1825 Storage Battery Equipment		0	0	0		0
1830 Poles, Towers and Fixtures		0	0	0		0
1835 Overhead Conductors and Devices		0	0	0		0
1840 Underground Conduit		0	0	0		0
1845 Underground Conductors and Devices		0	0	0		0
1850 Line Transformers		0	0	0		0
1855 Services		0	0	0		0
1860 Meters	0	0	0	0		0
1908 Buildings and Fixtures		0	0	0		0
1910 Leasehold Improvements		0	0	0		0
1915 Office Furniture and Equipment		0	0	0		0
1920 Computer Equipment - Hardware		0	0	0		0
1925 Computer Software		0	0	0		0
1930 Transportation Equipment		0	0	0		0
1935 Stores Equipment		0	0	0		0
1940 Tools, Shop and Garage Equipment		0	0	0		0
1945 Measurement and Testing Equipment		0	0	0		0
1950 Power Operated Equipment		0	0	0		0
1955 Communication Equipment		0	0	0		0
1960 Miscellaneous Equipment		0	0	0		0
1970 Load Management Controls - Customer Premises		0	0	0		0
1975 Load Management Controls - Utility Premises		0	0	0		0
1980 System Supervisory Equipment		0	0	0		0
1990 Other Tangible Property		0	0	0		0
1995 Contributions and Grants - Credit		0	0	0		0
2005 Property Under Capital Leases		0	0	0		0
2010 Electric Plant Purchased or Sold		0	0	0		0

0



ADJ 4 (DISTRIBUTION EXPENSES -TIER 2)

Enter Tier 2 Adjustments related to the Rate Base.

Account Number	Account Description	2004 Before Adjustments	Tier 2 Adjustments	Grouping
		("Utility Only" from Sheet 2)		
		\$	\$	
5005	Operation Supervision and Engineering	0		Operation (Working Capital)
5010	Load Dispatching	0		Operation (Working Capital)
5012	Station Buildings and Fixtures Expense	0		Operation (Working Capital)
5014	Transformer Station Equipment - Operation Labour	0		Operation (Working Capital)
5015	Transformer Station Equipment - Operation Supplies and Expenses	0		Operation (Working Capital)
5016	Distribution Station Equipment - Operation Labour	0		Operation (Working Capital)
5017	Distribution Station Equipment - Operation Supplies and Expenses	0		Operation (Working Capital)
5020	Overhead Distribution Lines and Feeders - Operation Labour	0		Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0		Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation	0		Operation (Working Capital)
5035	Overhead Distribution Transformers- Operation	0		Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation Labour	0		Operation (Working Capital)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0		Operation (Working Capital)
5050	Underground Subtransmission Feeders - Operation	0		Operation (Working Capital)
5055	Underground Distribution Transformers - Operation	0		Operation (Working Capital)
5065	Meter Expense	0		Operation (Working Capital)
5070	Customer Premises - Operation Labour	0		Operation (Working Capital)
5075	Customer Premises - Materials and Expenses	0		Operation (Working Capital)
5085	Miscellaneous Distribution Expense	0		Operation (Working Capital)
5090	Underground Distribution Lines and Feeders - Rental Paid	0		Operation (Working Capital)
5095	Overhead Distribution Lines and Feeders - Rental Paid	0		Operation (Working Capital)
5096	Other Rent	0		Operation (Working Capital)
5105	Maintenance Supervision and Engineering	0		Maintenance (Working Capital)
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0		Maintenance (Working Capital)
5112	Maintenance of Transformer Station Equipment	0		Maintenance (Working Capital)
5114	Maintenance of Distribution Station Equipment	0		Maintenance (Working Capital)
5120	Maintenance of Poles, Towers and Fixtures	0		Maintenance (Working Capital)
5125	Maintenance of Overhead Conductors and Devices	0		Maintenance (Working Capital)
5130	Maintenance of Overhead Services	0		Maintenance (Working Capital)
5135	Overhead Distribution Lines and Feeders - Right of Way	0		Maintenance (Working Capital)
5145	Maintenance of Underground Conduit	0		Maintenance (Working Capital)
5150	Maintenance of Underground Conductors and Devices	0		Maintenance (Working Capital)
5155	Maintenance of Underground Services	0		Maintenance (Working Capital)
5160	Maintenance of Line Transformers	0		Maintenance (Working Capital)
5175	Maintenance of Meters	0		Maintenance (Working Capital)
5305	Supervision	0		Billing and Collection (Working
5310	Meter Reading Expense	0		Billing and Collection (Working Capital)
5315	Customer Billing	0		Billing and Collection (Working Capital)
5320	Collecting	0		Billing and Collection (Working Capital)
5325	Collecting- Cash Over and Short	0		Billing and Collection (Working Capital)
5330	Collection Charges	0		Billing and Collection (Working Capital)
5335	Bad Debt Expense	0		Bad Debt Expense (Working Capital)
5340	Miscellaneous Customer Accounts Expenses	0		Billing and Collection (Working Capital)
5405	Supervision	0		Community Relations (Working
5410	Community Relations - Sundry	0		Community Relations (Working Capital)
5415	Energy Conservation	0		Community Relations - CDM
5420	Community Safety Program	0		Community Relations (Working Capital)
5425	Miscellaneous Customer Service and Informational Expenses	0		Community Relations (Working Capital)
5605	Executive Salaries and Expenses	0		Administrative and General
5610	Management Salaries and Expenses	0		Administrative and General Expenses
5615	General Administrative Salaries and Expenses	0		Administrative and General Expenses
5620	Office Supplies and Expenses	0		Administrative and General Expenses
5625	Administrative Expense Transferred Credit	0		Administrative and General Expenses
5630	Outside Services Employed	0		Administrative and General Expenses
5635	Property Insurance	0		Insurance Expense (Working Capital)
5640	Injuries and Damages	0		Administrative and General Expenses
5645	Employee Pensions and Benefits	0		Administrative and General Expenses
5650	Franchise Requirements	0		Administrative and General Expenses
5655	Regulatory Expenses	0		Administrative and General Expenses
5665	Miscellaneous General Expenses	0		Administrative and General Expenses
5670	Rent	0		Administrative and General Expenses
5675	Maintenance of General Plant	0		Administrative and General Expenses
5680	Electrical Safety Authority Fees	0		Administrative and General Expenses
6210	Life Insurance	0		Insurance Expense (Working Capital)
Total Tier 2 Adjustments to Distribution Expenses			0	



EDR 2006 MODEL (ver. 2.1)

Welland Hydro-Electric System Corp.

ED-2003-0002 (RP-2005-0020, EB-2005-0428)

August 26, 2005

ADJ 5 (SPECIFIC DISTRIBUTION EXPENSES)

Enter Adjustments for Specific Distribution Expenses.

Description	HANDBOOK REF.	2002 Expenses \$	2003 Expenses \$	2004 Expenses \$	Non-Recoverable 2004 Amounts \$
INSURANCE EXPENSE	6.2.1	-0	-0	-0	
3rd Party Insurance					
Type & Number of Insurers					
Property/Auto/Casualty - 1 insurer		27,811	35,096	36,189	
Liability/Director & Officer - 1 insurer		39,628	48,332	55,393	
Total - 3rd Party Insurance		67,439	83,428	91,582	0
BAD DEBT EXPENSE	6.2.2	36,040	49,900	265,139	
Residential		22,484	28,355	27,101	
GS<50		662	13,716	4,680	
GS>50		12,894	3,360	65,289	
Intermediate			279,310	168,069	
Large Use					
Street Lighting					
Sentinel Lighting					
Total Bad Debt		36,040	324,741	265,139	0
Material Bad Debt Occurrences					
Materiality (0.2% x Distribtn. Expenses) =		11,192			



EDR 2006 MODEL (ver. 2.1)

Welland Hydro-Electric System Corp.

ED-2003-0002 (RP-2005-0020, EB-2005-0428)

August 26, 2005

ADJ 5 (SPECIFIC DISTRIBUTION EXPENSES)

Enter Adjustments for Specific Distribution Expenses.

Description	HANDBOOK REF.	2002 Expenses \$	2003 Expenses \$	2004 Expenses \$	Non-Recoverable 2004 Amounts \$
ADVERTISING, ETC.	6.2.4				
Advertising Expenses		244	8,626	23,540	10,888
Political Contributions					
Employee Dues					
Charitable Contributions		1,475	2,515	1,175	
Amount of recoverable contributions (details to be put in Schedule 6-3)					
Other Contributions (non-recoverable)					1,175
PENSION AND POST-RETIREMENT BENEFITS	6.2.6	2,099	51,868	106,467	
OMERS Members					
Total of OMERS Pension Premiums and Adjustments		0	46,758	141,729	0

TOTAL NON-RECOVERABLE AMOUNT

12,063



EDR 2006 MODEL (ver. 2.1)
Welland Hydro-Electric System

ED-2003-0002 (RP-2005-0020, EB-2005-0001)

August 26, 2005

ADJ 6 (REVENUE AMOUNTS -TIER 1)

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2) \$	Tier 1 Adjustments \$	Adjust Board Approved Charges (Sheet 5-2 and Sheet 5-3) \$	Grouping
4080	Distribution Services Revenue	0			Distribution Services Revenue
4082	Retail Services Revenues	0			Other Distribution Revenue
4084	Service Transaction Requests (STR) Revenues	0			Other Distribution Revenue
4090	Electric Services Incidental to Energy Sales	0			Other Distribution Revenue
4205	Interdepartmental Rents	0			Other Distribution Revenue
4210	Rent from Electric Property	0			Other Distribution Revenue
4215	Other Utility Operating Income	0			Other Distribution Revenue
4220	Other Electric Revenues	0			Other Distribution Revenue
4225	Late Payment Charges	0			Late Payment Charges
4235	Miscellaneous Service Revenues	0			Specific Service Charges
4240	Provision for Rate Refunds	0			Other Distribution Revenue
4245	Government Assistance Directly Credited to Income	0			Other Distribution Revenue
4305	Regulatory Debits	0			Other Income & Deductions
4310	Regulatory Credits	0			Other Income & Deductions
4315	Revenues from Electric Plant Leased to Others	0			Other Income & Deductions
4320	Expenses of Electric Plant Leased to Others	0			Other Income & Deductions
4325	Revenues from Merchandise, Jobbing, Etc.	0			Other Income & Deductions
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0			Other Income & Deductions
4335	Profits and Losses from Financial Instrument Hedges	0			Other Income & Deductions
4340	Profits and Losses from Financial Instrument Investments	0			Other Income & Deductions
4345	Gains from Disposition of Future Use Utility Plant	0			Other Income & Deductions
4350	Losses from Disposition of Future Use Utility Plant	0			Other Income & Deductions
4355	Gain on Disposition of Utility and Other Property	0			Other Income & Deductions
4360	Loss on Disposition of Utility and Other Property	0			Other Income & Deductions
4365	Gains from Disposition of Allowances for Emission	0			Other Income & Deductions
4370	Losses from Disposition of Allowances for Emission	0			Other Income & Deductions
4390	Miscellaneous Non-Operating Income	0			Other Income & Deductions
4395	Rate-Payer Benefit Including Interest	0			Other Income & Deductions
4398	Foreign Exchange Gains and Losses, Including Amortization	0			Other Income & Deductions
4405	Interest and Dividend Income	0			Other Income & Deductions
4415	Equity in Earnings of Subsidiary Companies	0			Other Income & Deductions
Total Tier 1 Adjustments to Revenue Amounts			0	0	

MATERIALITY CALCULATION:

Revenue Offsets (Before Adjustment) from Sheet 2-2	395,845
Materiality Factor	3.0%
Materiality Threshold for Adjustments	11,875

2-4 ADJUSTED ACCOUNTING DATA

ok		2004	Adjust Amt.	Total	2004 Accounts as
Acct. No.	Account Description	Distribution (Before Adjustments)	Assigned to Distribution by the Model	Adjustments	Adjusted for 2006 Rate Calculation
		(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
DETAILED ACCOUNTS:					
1005	Cash	0		0	0
1010	Cash Advances and Working Funds	0		0	0
1020	Interest Special Deposits	0		0	0
1030	Dividend Special Deposits	0		0	0
1040	Other Special Deposits	0		0	0
1060	Term Deposits	0		0	0
1070	Current Investments	0		0	0
1100	Customer Accounts Receivable	0		0	0
1102	Accounts Receivable - Services	0		0	0
1104	Accounts Receivable - Recoverable Work	0		0	0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	0		0	0
1110	Other Accounts Receivable	0		0	0
1120	Accrued Utility Revenues	0		0	0
1130	Accumulated Provision for Uncollectible Accounts--Credit	0		0	0
1140	Interest and Dividends Receivable	0		0	0
1150	Rents Receivable	0		0	0
1170	Notes Receivable	0		0	0
1180	Prepayments	0		0	0
1190	Miscellaneous Current and Accrued Assets	0		0	0
1200	Accounts Receivable from Associated Companies	0		0	0
1210	Notes Receivable from Associated Companies	0		0	0
1305	Fuel Stock	0		0	0
1330	Plant Materials and Operating Supplies	0		0	0
1340	Merchandise	0		0	0
1350	Other Materials and Supplies	0		0	0
1405	Long Term Investments in Non-Associated Companies	0		0	0
1408	Long Term Receivable - Street Lighting Transfer	0		0	0
1410	Other Special or Collateral Funds	0		0	0
1415	Sinking Funds	0		0	0
1425	Unamortized Debt Expense	0		0	0
1445	Unamortized Discount on Long-Term Debt--Debit	0		0	0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0		0	0
1460	Other Non-Current Assets	0		0	0
1465	O.M.E.R.S. Past Service Costs	0		0	0
1470	Past Service Costs - Employee Future Benefits	0		0	0
1475	Past Service Costs - Other Pension Plans	0		0	0
1480	Portfolio Investments - Associated Companies	0		0	0
1485	Investment in Associated Companies - Significant Influence	0		0	0
1490	Investment in Subsidiary Companies	0		0	0
1505	Unrecovered Plant and Regulatory Study Costs	0		0	0
1508	Other Regulatory Assets	0		0	0
1510	Preliminary Survey and Investigation Charges	0		0	0
1515	Emission Allowance Inventory	0		0	0
1516	Emission Allowances Withheld	0		0	0
1518	RCVARetail	0		0	0
1520	Power Purchase Variance Account	0		0	0
1525	Miscellaneous Deferred Debits	0		0	0
1530	Deferred Losses from Disposition of Utility Plant	0		0	0
1540	Unamortized Loss on Reacquired Debt	0		0	0
1545	Development Charge Deposits/ Receivables	0		0	0
1548	RCVASTR	0		0	0
1560	Deferred Development Costs	0		0	0
1562	Deferred Payments in Lieu of Taxes	0		0	0
1563	Account 1563 - Deferred PILs Contra Account	0		0	0
1565	Conservation and Demand Management Expenditures and Recoveries	0		0	0
1570	Qualifying Transition Costs	0		0	0
1571	Pre-market Opening Energy Variance	0		0	0
1572	Extraordinary Event Costs	0		0	0

2-4 ADJUSTED ACCOUNTING DATA

ok		2004	Adjust Amt.	Total	2004 Accounts as
Acct. No.	Account Description	Distribution (Before Adjustments)	Assigned to Distribution by the Model	Adjustments	Adjusted for 2006 Rate Calculation
		(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
1574	Deferred Rate Impact Amounts	0		0	0
1580	RSVAWMS	0		0	0
1582	RSVAONE-TIME	0		0	0
1584	RSVANW	0		0	0
1586	RSVACN	0		0	0
1588	RSVAPOWER	0		0	0
1590	Recovery of Regulatory Asset Balances	0		0	0
1605	Electric Plant in Service - Control Account	0		0	0
1606	Organization	0		0	0
1608	Franchises and Consents	0		0	0
1610	Miscellaneous Intangible Plant	0		0	0
1615	Land	0		0	0
1616	Land Rights	0		0	0
1620	Buildings and Fixtures	0		0	0
1630	Leasehold Improvements	0		0	0
1635	Boiler Plant Equipment	0		0	0
1640	Engines and Engine-Driven Generators	0		0	0
1645	Turbogenerator Units	0		0	0
1650	Reservoirs, Dams and Waterways	0		0	0
1655	Water Wheels, Turbines and Generators	0		0	0
1660	Roads, Railroads and Bridges	0		0	0
1665	Fuel Holders, Producers and Accessories	0		0	0
1670	Prime Movers	0		0	0
1675	Generators	0		0	0
1680	Accessory Electric Equipment	0		0	0
1685	Miscellaneous Power Plant Equipment	0		0	0
1705	Land	0		0	0
1706	Land Rights	0		0	0
1708	Buildings and Fixtures	0		0	0
1710	Leasehold Improvements	0		0	0
1715	Station Equipment	0		0	0
1720	Towers and Fixtures	0		0	0
1725	Poles and Fixtures	0		0	0
1730	Overhead Conductors and Devices	0		0	0
1735	Underground Conduit	0		0	0
1740	Underground Conductors and Devices	0		0	0
1745	Roads and Trails	0		0	0
1805	Land	0		0	0
1806	Land Rights	0		0	0
1808	Buildings and Fixtures	0		0	0
1810	Leasehold Improvements	0		0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0		0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0		0	0
1825	Storage Battery Equipment	0		0	0
1830	Poles, Towers and Fixtures	0		0	0
1835	Overhead Conductors and Devices	0		0	0
1840	Underground Conduit	0		0	0
1845	Underground Conductors and Devices	0		0	0
1850	Line Transformers	0		0	0
1855	Services	0		0	0
1860	Meters	0		0	0
1865	Other Installations on Customer's Premises	0		0	0
1870	Leased Property on Customer Premises	0		0	0
1875	Street Lighting and Signal Systems	0		0	0
1905	Land	0		0	0
1906	Land Rights	0		0	0
1908	Buildings and Fixtures	0		0	0
1910	Leasehold Improvements	0		0	0
1915	Office Furniture and Equipment	0		0	0
1920	Computer Equipment - Hardware	0		0	0

2-4 ADJUSTED ACCOUNTING DATA

ok Acct. No.	Account Description	2004	Adjust Amt.	Total	2004 Accounts as
		Distribution (Before Adjustments)	Assigned to Distribution by the Model	Adjustments	Adjusted for 2006 Rate Calculation
		(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
1925	Computer Software	0		0	0
1930	Transportation Equipment	0		0	0
1935	Stores Equipment	0		0	0
1940	Tools, Shop and Garage Equipment	0		0	0
1945	Measurement and Testing Equipment	0		0	0
1950	Power Operated Equipment	0		0	0
1955	Communication Equipment	0		0	0
1960	Miscellaneous Equipment	0		0	0
1965	Water Heater Rental Units	0		0	0
1970	Load Management Controls - Customer Premises	0		0	0
1975	Load Management Controls - Utility Premises	0		0	0
1980	System Supervisory Equipment	0		0	0
1985	Sentinel Lighting Rental Units	0		0	0
1990	Other Tangible Property	0		0	0
1995	Contributions and Grants - Credit	0		0	0
2005	Property Under Capital Leases	0		0	0
2010	Electric Plant Purchased or Sold	0		0	0
2020	Experimental Electric Plant Unclassified	0		0	0
2030	Electric Plant and Equipment Leased to Others	0		0	0
2040	Electric Plant Held for Future Use	0		0	0
2050	Completed Construction Not Classified--Electric	0		0	0
2055	Construction Work in Progress--Electric	0		0	0
2060	Electric Plant Acquisition Adjustment	0		0	0
2065	Other Electric Plant Adjustment	0		0	0
2070	Other Utility Plant	0		0	0
2075	Non-Utility Property Owned or Under Capital Leases	0		0	0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipm	0		0	0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0		0	0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0		0	0
2160	Accumulated Amortization of Other Utility Plant	0		0	0
2180	Accumulated Amortization of Non-Utility Property	0		0	0
2205	Accounts Payable	0		0	0
2208	Customer Credit Balances	0		0	0
2210	Current Portion of Customer Deposits	0		0	0
2215	Dividends Declared	0		0	0
2220	Miscellaneous Current and Accrued Liabilities	0		0	0
2225	Notes and Loans Payable	0		0	0
2240	Accounts Payable to Associated Companies	0		0	0
2242	Notes Payable to Associated Companies	0		0	0
2250	Debt Retirement Charges(DRC) Payable	0		0	0
2252	Transmission Charges Payable	0		0	0
2254	Electrical Safety Authority Fees Payable	0		0	0
2256	Independent Market Operator Fees and Penalties Payable	0		0	0
2260	Current Portion of Long Term Debt	0		0	0
2262	Ontario Hydro Debt - Current Portion	0		0	0
2264	Pensions and Employee Benefits - Current Portion	0		0	0
2268	Accrued Interest on Long Term Debt	0		0	0
2270	Matured Long Term Debt	0		0	0
2272	Matured Interest on Long Term Debt	0		0	0
2285	Obligations Under Capital Leases--Current	0		0	0
2290	Commodity Taxes	0		0	0
2292	Payroll Deductions / Expenses Payable	0		0	0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0		0	0
2296	Future Income Taxes - Current	0		0	0
2305	Accumulated Provision for Injuries and Damages	0		0	0
2306	Employee Future Benefits	0		0	0
2308	Other Pensions - Past Service Liability	0		0	0
2310	Vested Sick Leave Liability	0		0	0
2315	Accumulated Provision for Rate Refunds	0		0	0
2320	Other Miscellaneous Non-Current Liabilities	0		0	0

2-4 ADJUSTED ACCOUNTING DATA

Acct. No.	Account Description	2004	Adjust Amt.	Total	2004 Accounts as
		Distribution (Before Adjustments)	Assigned to Distribution by the Model	Adjustments	Adjusted for 2006 Rate Calculation
		(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
2325	Obligations Under Capital Lease--Non-Current	0		0	0
2330	Development Charge Fund	0		0	0
2335	Long Term Customer Deposits	0		0	0
2340	Collateral Funds Liability	0		0	0
2345	Unamortized Premium on Long Term Debt	0		0	0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	0		0	0
2350	Future Income Tax - Non-Current	0		0	0
2405	Other Regulatory Liabilities	0		0	0
2410	Deferred Gains from Disposition of Utility Plant	0		0	0
2415	Unamortized Gain on Reacquired Debt	0		0	0
2425	Other Deferred Credits	0		0	0
2435	Accrued Rate-Payer Benefit	0		0	0
2505	Debentures Outstanding - Long Term Portion	0		0	0
2510	Debenture Advances	0		0	0
2515	Reacquired Bonds	0		0	0
2520	Other Long Term Debt	0		0	0
2525	Term Bank Loans - Long Term Portion	0		0	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0		0	0
2550	Advances from Associated Companies	0		0	0
3005	Common Shares Issued	0		0	0
3008	Preference Shares Issued	0		0	0
3010	Contributed Surplus	0		0	0
3020	Donations Received	0		0	0
3022	Development Charges Transferred to Equity	0		0	0
3026	Capital Stock Held in Treasury	0		0	0
3030	Miscellaneous Paid-In Capital	0		0	0
3035	Installments Received on Capital Stock	0		0	0
3040	Appropriated Retained Earnings	0		0	0
3045	Unappropriated Retained Earnings	0		0	0
3046	Balance Transferred From Income	0		0	0
3047	Appropriations of Retained Earnings - Current Period	0		0	0
3048	Dividends Payable-Preference Shares	0		0	0
3049	Dividends Payable-Common Shares	0		0	0
3055	Adjustment to Retained Earnings	0		0	0
3065	Unappropriated Undistributed Subsidiary Earnings	0		0	0
4006	Residential Energy Sales	0		0	0
4010	Commercial Energy Sales	0		0	0
4015	Industrial Energy Sales	0		0	0
4020	Energy Sales to Large Users	0		0	0
4025	Street Lighting Energy Sales	0		0	0
4030	Sentinel Lighting Energy Sales	0		0	0
4035	General Energy Sales	0		0	0
4040	Other Energy Sales to Public Authorities	0		0	0
4045	Energy Sales to Railroads and Railways	0		0	0
4050	Revenue Adjustment	0		0	0
4055	Energy Sales for Resale	0		0	0
4060	Interdepartmental Energy Sales	0		0	0
4062	Billed WMS	0		0	0
4064	Billed-One-Time	0		0	0
4066	Billed NW	0		0	0
4068	Billed CN	0		0	0
4080	Distribution Services Revenue	0	83,846	83,846	83,846
4082	Retail Services Revenues	0		0	0
4084	Service Transaction Requests (STR) Revenues	0		0	0
4090	Electric Services Incidental to Energy Sales	0	-83,846	-83,846	-83,846
4105	Transmission Charges Revenue	0		0	0
4110	Transmission Services Revenue	0		0	0
4205	Interdepartmental Rents	0		0	0
4210	Rent from Electric Property	0	203,421	203,421	203,421
4215	Other Utility Operating Income	0		0	0

2-4 ADJUSTED ACCOUNTING DATA

Acct. No.	Account Description	2004	Adjust Amt.	Total	2004 Accounts as
		Distribution (Before Adjustments)	Assigned to Distribution by the Model	Adjustments	Adjusted for 2006 Rate Calculation
		(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
4220	Other Electric Revenues	0		0	0
4225	Late Payment Charges	0		0	0
4230	Sales of Water and Water Power	0		0	0
4235	Miscellaneous Service Revenues	0	-203,421	-203,421	-203,421
4240	Provision for Rate Refunds	0		0	0
4245	Government Assistance Directly Credited to Income	0		0	0
4305	Regulatory Debits	0		0	0
4310	Regulatory Credits	0		0	0
4315	Revenues from Electric Plant Leased to Others	0		0	0
4320	Expenses of Electric Plant Leased to Others	0		0	0
4325	Revenues from Merchandise, Jobbing, Etc.	0		0	0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0		0	0
4335	Profits and Losses from Financial Instrument Hedges	0		0	0
4340	Profits and Losses from Financial Instrument Investments	0		0	0
4345	Gains from Disposition of Future Use Utility Plant	0		0	0
4350	Losses from Disposition of Future Use Utility Plant	0		0	0
4355	Gain on Disposition of Utility and Other Property	0		0	0
4360	Loss on Disposition of Utility and Other Property	0		0	0
4365	Gains from Disposition of Allowances for Emission	0		0	0
4370	Losses from Disposition of Allowances for Emission	0		0	0
4375	Revenues from Non-Utility Operations	0		0	0
4380	Expenses of Non-Utility Operations	0		0	0
4385	Non-Utility Rental Income	0		0	0
4390	Miscellaneous Non-Operating Income	0		0	0
4395	Rate-Payer Benefit Including Interest	0		0	0
4398	Foreign Exchange Gains and Losses, Including Amortization	0		0	0
4405	Interest and Dividend Income	0		0	0
4415	Equity in Earnings of Subsidiary Companies	0		0	0
4505	Operation Supervision and Engineering	0		0	0
4510	Fuel	0		0	0
4515	Steam Expense	0		0	0
4520	Steam From Other Sources	0		0	0
4525	Steam Transferred--Credit	0		0	0
4530	Electric Expense	0		0	0
4535	Water For Power	0		0	0
4540	Water Power Taxes	0		0	0
4545	Hydraulic Expenses	0		0	0
4550	Generation Expense	0		0	0
4555	Miscellaneous Power Generation Expenses	0		0	0
4560	Rents	0		0	0
4565	Allowances for Emissions	0		0	0
4605	Maintenance Supervision and Engineering	0		0	0
4610	Maintenance of Structures	0		0	0
4615	Maintenance of Boiler Plant	0		0	0
4620	Maintenance of Electric Plant	0		0	0
4625	Maintenance of Reservoirs, Dams and Waterways	0		0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0		0	0
4635	Maintenance of Generating and Electric Plant	0		0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0		0	0
4705	Power Purchased	0		0	0
4708	Charges-WMS	0		0	0
4710	Cost of Power Adjustments	0		-642,865	-642,865
4712	Charges-One-Time	0		0	0
4714	Charges-NW	0		0	0
4715	System Control and Load Dispatching	0		0	0
4716	Charges-CN	0		0	0
4720	Other Expenses	0		0	0
4725	Competition Transition Expense	0		0	0
4730	Rural Rate Assistance Expense	0		0	0
4805	Operation Supervision and Engineering	0		0	0

2-4 ADJUSTED ACCOUNTING DATA

ok Acct. No.	Account Description	2004	Adjust Amt.	Total	2004 Accounts as
		Distribution (Before Adjustments)	Assigned to Distribution by the Model	Adjustments	Adjusted for 2006 Rate Calculation
		(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
4810	Load Dispatching	0		0	0
4815	Station Buildings and Fixtures Expenses	0		0	0
4820	Transformer Station Equipment - Operating Labour	0		0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0		0	0
4830	Overhead Line Expenses	0		0	0
4835	Underground Line Expenses	0		0	0
4840	Transmission of Electricity by Others	0		0	0
4845	Miscellaneous Transmission Expense	0		0	0
4850	Rents	0		0	0
4905	Maintenance Supervision and Engineering	0		0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0		0	0
4916	Maintenance of Transformer Station Equipment	0		0	0
4930	Maintenance of Towers, Poles and Fixtures	0		0	0
4935	Maintenance of Overhead Conductors and Devices	0		0	0
4940	Maintenance of Overhead Lines - Right of Way	0		0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0		0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0		0	0
4960	Maintenance of Underground Lines	0		0	0
4965	Maintenance of Miscellaneous Transmission Plant	0		0	0
5005	Operation Supervision and Engineering	0		0	0
5010	Load Dispatching	0		0	0
5012	Station Buildings and Fixtures Expense	0		0	0
5014	Transformer Station Equipment - Operation Labour	0		0	0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0		0	0
5016	Distribution Station Equipment - Operation Labour	0		0	0
5017	Distribution Station Equipment - Operation Supplies and Expenses	0		0	0
5020	Overhead Distribution Lines and Feeders - Operation Labour	0		0	0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0		0	0
5030	Overhead Subtransmission Feeders - Operation	0		0	0
5035	Overhead Distribution Transformers - Operation	0		0	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0		0	0
5045	Underground Distribution Lines & Feeders - Operation Supplies and Expenses	0		0	0
5050	Underground Subtransmission Feeders - Operation	0		0	0
5055	Underground Distribution Transformers - Operation	0		0	0
5060	Street Lighting and Signal System Expense	0		0	0
5065	Meter Expense	0		0	0
5070	Customer Premises - Operation Labour	0		0	0
5075	Customer Premises - Materials and Expenses	0		0	0
5085	Miscellaneous Distribution Expense	0		0	0
5090	Underground Distribution Lines and Feeders - Rental Paid	0		0	0
5095	Overhead Distribution Lines and Feeders - Rental Paid	0		0	0
5096	Other Rent	0		0	0
5105	Maintenance Supervision and Engineering	0		0	0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0		0	0
5112	Maintenance of Transformer Station Equipment	0		0	0
5114	Maintenance of Distribution Station Equipment	0		0	0
5120	Maintenance of Poles, Towers and Fixtures	0		0	0
5125	Maintenance of Overhead Conductors and Devices	0		0	0
5130	Maintenance of Overhead Services	0		0	0
5135	Overhead Distribution Lines and Feeders - Right of Way	0		0	0
5145	Maintenance of Underground Conduit	0		0	0
5150	Maintenance of Underground Conductors and Devices	0		0	0
5155	Maintenance of Underground Services	0		0	0
5160	Maintenance of Line Transformers	0		0	0
5165	Maintenance of Street Lighting and Signal Systems	0		0	0
5170	Sentinel Lights - Labour	0		0	0
5172	Sentinel Lights - Materials and Expenses	0		0	0
5175	Maintenance of Meters	0		0	0
5178	Customer Installations Expenses- Leased Property	0		0	0
5185	Water Heater Rentals - Labour	0		0	0

2-4 ADJUSTED ACCOUNTING DATA

ok		2004	Adjust Amt.	Total	2004 Accounts as
Acct. No.	Account Description	Distribution (Before Adjustments)	Assigned to Distribution by the Model	Adjustments	Adjusted for 2006 Rate Calculation
		(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
5186	Water Heater Rentals - Materials and Expenses	0		0	0
5190	Water Heater Controls - Labour	0		0	0
5192	Water Heater Controls - Materials and Expenses	0		0	0
5195	Maintenance of Other Installations on Customer Premises	0		0	0
5205	Purchase of Transmission and System Services	0		0	0
5210	Transmission Charges	0		0	0
5215	Transmission Charges Recovered	0		0	0
5305	Supervision	0		0	0
5310	Meter Reading Expense	0		0	0
5315	Customer Billing	0		0	0
5320	Collecting	0		0	0
5325	Collecting- Cash Over and Short	0		0	0
5330	Collection Charges	0		0	0
5335	Bad Debt Expense	0		-229,139	-229,139
5340	Miscellaneous Customer Accounts Expenses	0		0	0
5405	Supervision	0		0	0
5410	Community Relations - Sundry	0		0	0
5415	Energy Conservation	0		0	0
5420	Community Safety Program	0		0	0
5425	Miscellaneous Customer Service and Informational Expenses	0		0	0
5505	Supervision	0		0	0
5510	Demonstrating and Selling Expense	0		0	0
5515	Advertising Expense	0		-10,888	-10,888
5520	Miscellaneous Sales Expense	0		0	0
5605	Executive Salaries and Expenses	0		0	0
5610	Management Salaries and Expenses	0		0	0
5615	General Administrative Salaries and Expenses	0		0	0
5620	Office Supplies and Expenses	0		0	0
5625	Administrative Expense Transferred Credit	0		0	0
5630	Outside Services Employed	0		0	0
5635	Property Insurance	0		0	0
5640	Injuries and Damages	0		0	0
5645	Employee Pensions and Benefits	0		0	0
5650	Franchise Requirements	0		0	0
5655	Regulatory Expenses	0		0	0
5660	General Advertising Expenses	0		0	0
5665	Miscellaneous General Expenses	0		0	0
5670	Rent	0		0	0
5675	Maintenance of General Plant	0		0	0
5680	Electrical Safety Authority Fees	0		0	0
5685	Independent Market Operator Fees and Penalties	0		0	0
5705	Amortization Expense - Property, Plant, and Equipment	0		0	0
5710	Amortization of Limited Term Electric Plant	0		0	0
5715	Amortization of Intangibles and Other Electric Plant	0		0	0
5720	Amortization of Electric Plant Acquisition Adjustments	0		0	0
5725	Miscellaneous Amortization	0		0	0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0		0	0
5735	Amortization of Deferred Development Costs	0		0	0
5740	Amortization of Deferred Charges	0		0	0
6005	Interest on Long Term Debt	0		0	0
6010	Amortization of Debt Discount and Expense	0		0	0
6015	Amortization of Premium on Debt Credit	0		0	0
6020	Amortization of Loss on Reacquired Debt	0		0	0
6025	Amortization of Gain on Reacquired Debt--Credit	0		0	0
6030	Interest on Debt to Associated Companies	0		0	0
6035	Other Interest Expense	0		0	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0		0	0
6042	Allowance For Other Funds Used During Construction	0		0	0
6045	Interest Expense on Capital Lease Obligations	0		0	0
6105	Taxes Other Than Income Taxes	0	-69,859	-69,859	-69,859

2-4 ADJUSTED ACCOUNTING DATA

ok

Acct. No.	Account Description	2004	Adjust Amt.	Total	2004 Accounts as
		Distribution (Before Adjustments)	Assigned to Distribution by the Model	Adjustments	Adjusted for 2006 Rate Calculation
		<i>(from INPUT 2)</i>	<i>enter amount of the adjustment</i>		<i>[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]</i>
		\$		\$	\$
6110	Income Taxes	0	69,859	69,859	69,859
6115	Provision for Future Income Taxes	0		0	0
6205	Donations	0		-1,175	-1,175
6210	Life Insurance	0		0	0
6215	Penalties	0		0	0
6225	Other Deductions	0		0	0
6305	Extraordinary Income	0		0	0
6310	Extraordinary Deductions	0		0	0
6315	Income Taxes, Extraordinary Items	0		0	0
6405	Discontinues Operations - Income/ Gains	0		0	0
6410	Discontinued Operations - Deductions/ Losses	0		0	0
6415	Income Taxes, Discontinued Operations	0		0	0
Total (\$) Value		0	0	-884,067	-884,067

2-4 ADJUSTED ACCOUNTING DATA

ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$	\$	\$
GROUPED INPUT FOR CALCULATIONS:				
(Minimum Reporting Requirement)				
	Land and Buildings	317,912	0	316,410
	TS Primary Above 50	0	0	0
	DS	3,738,227	0	3,722,341
	Poles, Wires	20,943,218	0	21,313,361
	Line Transformers	4,394,374	0	4,140,881
	Services and Meters	2,297,967	0	2,404,224
	General Plant	1,428,436	0	1,340,978
	Equipment	2,132,546	0	2,116,868
	IT Assets	554,440	0	471,936
	CDM Expenditures and Recoveries	9,027	0	4,513
	Other Distribution Assets	844,977	0	844,642
	Contributions and Grants	-267,013	0	-133,506
	Accumulated Amortization	-17,770,324	0	-18,010,351
	Non-Distribution Asset	8,010	0	8,010
	Unclassified Asset	0	0	0
	Liability	0	0	0
	Equity	0	0	0
	Sales of Electricity	-32,830,828	0	-32,830,828
	Distribution Services Revenue	-5,185,857	83,846	-5,102,012
	Late Payment Charges	-71,300	0	-71,300
	Specific Service Charges	-45,788	-203,421	-249,209
	Other Distribution Revenue	-278,757	119,576	-159,181
	Other Revenue - Unclassified	0	0	0
	Other Income & Deductions	-363,034	0	-363,034
	Power Supply Expenses (Working Capital)	32,769,146	0	32,126,282
	Other Power Supply Expenses	0	0	0
	Operation (Working Capital)	1,105,257	0	1,105,257
	Maintenance (Working Capital)	667,983	0	667,983
	Billing and Collection (Working Capital)	840,162	0	840,162
	Community Relations (Working Capital)	102,836	0	102,836
	Community Relations - CDM (Working Capital)	0	0	0
	Administrative and General Expenses (Working Capital)	1,289,011	0	1,289,011
	Insurance Expense (Working Capital)	0	0	0
	Bad Debt Expense (Working Capital)	265,139	0	36,000
	Advertising Expenses	23,540	0	12,652
	Charitable Contributions	1,175	0	0

2-4 ADJUSTED ACCOUNTING DATA

ok

Acct. No.	Account Description	2004 Distribution (Before Adjustments) <i>(from INPUT 2)</i>	Adjust Amt. Assigned to Distribution by the Model <i>enter amount of the adjustment</i>	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation <i>[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]</i>
		\$		\$	\$
	Amortization of Assets	1,230,920	0	0	1,230,920
	Other Amortization - Unclassified	0	0	0	0
	Interest Expense - Unclassified	0	0	0	0
	Income Tax Expense - Unclassified	0	69,859	69,859	69,859
	Other Distribution Expenses	70,018	-69,859	-69,859	159
	Non-Distribution Expenses	0	0	0	0
	Unclassified Expenses	0	0	0	0
		18,221,420	0	-884,067	17,245,863

2-4 ADJUSTED ACCOUNTING DATA

ok	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
	\$		\$	\$

SUMMARY FINANCIAL INFORMATION

DISTRIBUTION ASSETS:

Land and Buildings	317,912	0	0	316,410
TS Primary Above 50	0	0	0	0
DS	3,738,227	0	0	3,722,341
Poles, Wires	20,943,218	0	0	21,313,361
Line Transformers	4,394,374	0	0	4,140,881
Services and Meters	2,297,967	0	0	2,404,224
General Plant	1,428,436	0	0	1,340,978
Equipment	2,132,546	0	0	2,116,868
IT Assets	554,440	0	0	471,936
CDM Assets	9,027	0	0	4,513
Other Distribution Assets	844,977	0	0	844,642
Contributions and Grants	-267,013	0	0	-133,506
TOTAL DISTRIBUTION ASSETS	36,394,111	0	0	36,542,649

NET FIXED DISTRIBUTION ASSETS:

Total Distribution Assets (as above) - LESS:				
Accumulated Amortization	-17,770,324	0	0	-18,010,351
NET FIXED DISTRIBUTION ASSETS	18,623,788	0	0	18,532,298

NET SALES REVENUE

Sales of Electricity	-32,830,828	0	0	-32,830,828
Power Supply Expenses (Working Capital)	32,769,146	0	-642,865	32,126,282
SALES OF ELECTRICITY NET OF COST OF POWER	-61,682	0	-642,865	-704,546

DISTRIBUTION REVENUE

Distribution Services Revenue	-5,185,857	83,846	83,846	-5,102,012
Late Payment Charges	-71,300	0	0	-71,300
Specific Service Charges	-45,788	-203,421	-203,421	-249,209
Other Distribution Revenue	-278,757	119,576	119,576	-159,181
TOTAL DISTRIBUTION REVENUE	-5,581,702	0	0	-5,581,702

2-4 ADJUSTED ACCOUNTING DATA

<i>ok</i>	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation	
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]	
	\$		\$	\$	
DISTRIBUTION EXPENSES (before PILS):					
	Operation (Working Capital)	1,105,257	0	0	1,105,257
	Maintenance (Working Capital)	667,983	0	0	667,983
	Billing and Collection (Working Capital)	840,162	0	0	840,162
	Community Relations (Working Capital)	102,836	0	0	102,836
	Community Relations - CDM (Working Capital)	0	0	0	0
	Administrative and General Expenses (Working Capital)	1,289,011	0	0	1,289,011
	Insurance Expense (Working Capital)	0	0	0	0
	Bad Debt Expense (Working Capital)	265,139	0	-229,139	36,000
	Advertising Expenses	23,540	0	-10,888	12,652
	Charitable Contributions	1,175	0	-1,175	0
	Amortization of Assets	1,230,920	0	0	1,230,920
	Other Distribution Expenses	70,018	-69,859	-69,859	159
	TOTAL DISTRIBUTION EXPENSES (before PILs)	5,596,040	-69,859	-311,061	5,284,979
PILS AMOUNT					
WORKING CAPITAL CALCULATION					
Cost of Power					
	Power Supply Expenses (Working Capital)	32,769,146	0	-642,865	32,126,282
	TOTAL COST OF POWER	32,769,146	0	-642,865	32,126,282
Expenses					
	Operation (Working Capital)	1,105,257	0	0	1,105,257
	Maintenance (Working Capital)	667,983	0	0	667,983
	Billing and Collection (Working Capital)	840,162	0	0	840,162
	Community Relations (Working Capital)	102,836	0	0	102,836
	Community Relations - CDM (Working Capital)	0	0	0	0
	Administrative and General Expenses (Working Capital)	1,289,011	0	0	1,289,011
	Insurance Expense (Working Capital)	0	0	0	0
	Bad Debt Expense (Working Capital)	265,139	0	-229,139	36,000
	Advertising Expenses	23,540	0	-10,888	12,652
	Charitable Contributions	1,175	0	-1,175	0
	Other Distribution Expenses	70,018	-69,859	-69,859	159
	TOTAL EXPENSES	4,365,121	-69,859	-311,061	4,054,060



EDR 2006 MODEL (ver. 2.1)
Welland Hydro-Electric System Corp.

ED-2003-0002 (RP-2005-0020, EB-2005-0428)

August 26, 2005

2-5 CAPITAL EXPENDITURES

This schedule is provided to assist with completion of Schedule 4-1 by identifying accounts which may have projects in scope.

The information at the top of the sheet is based on the trial balance data and is provided to assist in completing Schedule 4-1.

Account Number	Account Description	2003	2004	Change from 2003 to 2004	Grouping
		Before Adjustments ("Utility Only" from Sheet 2)	Before Adjustments ("Utility Only" from Sheet 2)		
		\$	\$	\$	
1565	Conservation and Demand Management Expenditures ar	0	0	0	0 CDM Expenditures and Recoveries
1608	Franchises and Consents	0	0	0	0 Other Distribution Assets
1805	Land	0	0	0	0 Land and Buildings
1806	Land Rights	0	0	0	0 Land and Buildings
1808	Buildings and Fixtures	0	0	0	0 Land and Buildings
1810	Leasehold Improvements	0	0	0	0 Land and Buildings
1815	Transformer Station Equipment - Normally Primary above	0	0	0	0 TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below	0	0	0	0 DS
1825	Storage Battery Equipment	0	0	0	0 Other Distribution Assets
1830	Poles, Towers and Fixtures	0	0	0	0 Poles, Wires
1835	Overhead Conductors and Devices	0	0	0	0 Poles, Wires
1840	Underground Conduit	0	0	0	0 Poles, Wires
1845	Underground Conductors and Devices	0	0	0	0 Poles, Wires
1850	Line Transformers	0	0	0	0 Line Transformers
1855	Services	0	0	0	0 Services and Meters
1860	Meters	0	0	0	0 Services and Meters
1905	Land	0	0	0	0 Land and Buildings
1906	Land Rights	0	0	0	0 Land and Buildings
1908	Buildings and Fixtures	0	0	0	0 General Plant
1910	Leasehold Improvements	0	0	0	0 General Plant
1915	Office Furniture and Equipment	0	0	0	0 Equipment
1920	Computer Equipment - Hardware	0	0	0	0 IT Assets
1925	Computer Software	0	0	0	0 IT Assets
1930	Transportation Equipment	0	0	0	0 Equipment
1935	Stores Equipment	0	0	0	0 Equipment
1940	Tools, Shop and Garage Equipment	0	0	0	0 Equipment
1945	Measurement and Testing Equipment	0	0	0	0 Equipment
1950	Power Operated Equipment	0	0	0	0 Equipment
1955	Communication Equipment	0	0	0	0 Equipment
1960	Miscellaneous Equipment	0	0	0	0 Equipment
1970	Load Management Controls - Customer Premises	0	0	0	0 Other Distribution Assets
1975	Load Management Controls - Utility Premises	0	0	0	0 Other Distribution Assets
1980	System Supervisory Equipment	0	0	0	0 Other Distribution Assets
1990	Other Tangible Property	0	0	0	0 Other Distribution Assets
1995	Contributions and Grants - Credit	0	0	0	0 Contributions and Grants
2005	Property Under Capital Leases	0	0	0	0 Other Distribution Assets
2010	Electric Plant Purchased or Sold	0	0	0	0 Other Distribution Assets
2050	Completed Construction Not Classified--Electric	0	0	0	0 Other Distribution Assets
2105	Accum. Amortization of Electric Utility Plant - Property, Pl	0	0	0	0 Accumulated Amortization
		0	0	0	



2-5 CAPITAL EXPENDITURES

This schedule is provided to assist with completion of Schedule 4-1 by identifying accounts which may have projects in scope.

The information at the top of the sheet is based on the trial balance data and is provided to assist in completing Schedule 4-1.

GROUPED

Land and Buildings	314,909	317,912	0 1805, 1806, 1808, 1810, 1905, 1906
TS Primary Above 50	0	0	0 1815
DS	3,706,454	3,738,227	0 1820
Poles, Wires	21,683,504	20,943,218	0 1830, 1835, 1840, 1845
Line Transformers	3,887,388	4,394,374	0 1850
Services and Meters	2,510,481	2,297,967	0 1855, 1860
General Plant	1,253,520	1,428,436	0 1908, 1910
Equipment	2,101,190	2,132,546	0 1915, 1930, 1935, 1940, 1945, 1950, 1955, 1960
IT Assets	389,433	554,440	0 1920, 1925
Other Distribution Assets	844,308	844,977	0 1608, 1825, 1970, 1975, 1980, 1990, 2005, 2010,
Contributions and Grants	0	-267,013	0 1995
	36,691,187	36,385,085	0

MATERIALITY CALCULATION:

Materiality Threshold 1:	
Net Fixed Assets (Before Adjustment) from Sheet 2-2	18,623,788
Materiality Factor	0.2%
	37,248
Materiality Threshold 2:	
Rate Base	23,959,349
under \$100 million	75,000
\$100 million - \$250 million	150,000
\$250 million - \$1 billion	300,000
greater than \$1 billion	500,000
Materiality (lesser of Threshold 1 and 2)	37,248



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Welland Hydro-Electric System Corp.

ED-2003-0002 (RP-2005-0020, EB-2005-0428)

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3.4.8 - Employee Total Compensation

EXECUTIVE CATEGORY

2002				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
1.4	\$ 104,290	\$ -	\$ -	\$ 20,007
2003				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
1.4	\$ 114,105	\$ -	\$ -	\$ 14,987
2004				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
1	\$ 121,132	\$ -	\$ -	\$ 29,836

MANAGEMENT CATEGORY

2002				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
11.8	\$ 61,297	\$ 995	\$ -	\$ 13,498
2003				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
11.4	\$ 64,311	\$ 421	\$ -	\$ 14,231
2004				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
11	\$ 67,790	\$ 972	\$ -	\$ 18,806

NON-UNIONIZED CATEGORY

2002				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
1	\$ 20,244	\$ -	\$ -	\$ 2,363
2003				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
1	\$ 17,447	\$ -	\$ -	\$ 1,250
2004				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
0.7	\$ 18,258	\$ -	\$ -	\$ 1,481

UNIONIZED CATEGORY

2002				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
26	\$ 47,369	\$ 2,725	\$ -	\$ 10,547
2003				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
26	\$ 49,651	\$ 2,156	\$ -	\$ 12,972
2004				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
24.6	\$ 50,100	\$ 2,283	\$ -	\$ 16,292



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3-1 RATE BASE

Net Fixed Assets **18,532,298**

Working Capital Allowance

Working Capital (<i>from Sheet "2-4 ADJUSTED ACCOUNTING DATA"</i>)	36,180,341	
Working Capital Allowance @ 15%	5,427,051	5,427,051

RATE BASE **23,959,349**

Fixed Assets for Conservation and Demand Management ¹	0
Smart Meters	0

¹ Include reference to Board-Approved CDM Application



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3-2 COST OF CAPITAL (Input)

Cost of Capital

Deemed Debt Rate and D/E Structures

Rate Base: (from Sheet <i>Ratebase Calc.</i>)	\$23,959,349
Size of LDC (based on Rate Base)	Small
Debt Rate (based on Size)	6.25%
Deemed Debt (based on Size)	50%
Deemed Equity (based on Size)	50%

Table 3-1
Deemed Common Equity and Debt Ratios and Debt Cost Rates

Size of Utility Rate Base	Descriptor	Equity	Debt
		CER %	(1-CER)%
Greater than \$1.0 Billion	Large	35%	65%
Between \$250 Million and \$1.0 Billion	Medium-Large	40%	60%
Between \$100 Million and \$250 Million	Medium-Small	45%	55%
Under \$100 Million	Small	50%	50%

Debt Rate (DR)

Deemed or proposed Debt Rate for Revenue Requirement calculation.	6.25%
---	-------

Weighted debt rate calculated on Weighted Debt Cost (%)	0.00%
---	-------

Return on Equity

Utility's Proposed ROE	9.00%
Allowed ROE for Revenue Requirement Calculation	9.00%
Target ROE per Board	9.00%

Cost of Capital

Cost of Capital	7.63%
-----------------	-------



DR
5.80%
5.90%
6.00%
6.25%





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3-3 CAPITAL STRUCTURE (Input)

Schedule 5-2

Actual Capital Structure of the Distributor

Line	Particulars				Deemed Structure (from 3-2)	Cost Rate
			(\$000)	(%)		
(1)	Long Term Debt		13,499,953	50.0%		
(2)	Unfunded Short Term Debt			0.0%		
(3)	Total Debt	(3) = (1) + (2)	13,499,953	50.0%	50.0%	
(4)	Preferred Shares			0.0%		
(5)	Common Equity		13,496,648	50.0%		
(6)	Total Equity	(6) = (4) + (5)	13,496,648	50.0%	50.0%	
(7)	Total Rate Base	(6) = (3) + (6)	26996601.000	100.0%		

Absolute difference between actual and size-related deemed debt ratio: 0.0%



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3-4 WEIGHTED DEBT COST (Input)

Schedule 5-1: Weighted Debt Cost

Size of Utility	Small	Small	Medium-Small	Medium-Large	Large
<u>Deemed Debt Rate</u>					
prior to 2000	actual rate	<i>actual rate</i>	<i>actual rate</i>	<i>actual rate</i>	<i>actual rate</i>
2000 to 2005	7.25%	7.25%	7.00%	6.90%	6.80%
2006	6.25%	6.25%	6.00%	5.90%	5.80%

No.	Description	Debt Holder	Is the Debt Holder Affiliated with the LDC? (Y/N)	Date of Issuance of Debt (Date)	Principal (\$)	Term (Years)	Actual Rate (%)	Debt Rate Used for Weighted Debt Rate Cost
1	Note Payable	City of Welland	Y	31-Dec-2002	\$ 13,499,953	25	0.00%	0.00%
Total					<u>\$ 13,499,953</u>		<u>0.00%</u>	<u>0.00%</u>
Weighted Average Debt Cost							0.00%	0.00%



4-1 DATA for PILS MODEL

Item	Source	\$ Amount as Adjusted
------	--------	--------------------------

Net Income before consideration of PILS

Revenue Requirement other than PILS	<i>Sheet 5-1</i>	7,111,879
Distribution Expenses other than PILS and interest <i>(Note: "Book" interest expense and "book" income tax expense are not included in Distribution Expenses above)</i>	<i>Sheet 2-4</i>	5,284,979 to detail
		1,826,900

Calculated Interest

<u>Rate Base</u>	<i>Sheet 3-1</i>	23,959,349	
x <u>Debt Component</u>	<i>Sheet 3-2</i>	50.00%	
x <u>Debt Rate reflected in Revenue Requirement</u>	<i>Sheet 3-2</i>	6.25%	748,730

Target Net Income before consideration of PILS
(= Target Net Income reflecting PILS)

1,078,171 Original amount

Specific Distribution Expenses from Sheet ADJ5 (non-recoverable portion)

Insurance	0
Bad Debt	0
Advertising	10,888
Political Contributions	0
Employee Dues	0
Charitable Contributions	1,175



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4-2 OUTPUT from PILS MODEL

PILS Amount from PILS Model

\$

451,118

PLACE HOLDER = 2004 TRIAL
BALANCE AMOUNT -- PLEASE
UPDATE WITH AMOUNT FROM
PILS MODEL



5-1 SERVICE REVENUE REQUIREMENT

This sheet calculates the Revenue Requirement using adjusted information from previous sheets and brings in the income tax amount from the PILS Model.

	\$	\$
<u>Rate Base</u> (from sheet 3-1)	23,959,349	
x <u>Cost of Capital</u> (from sheet 3-2)	7.63%	
Return on Ratebase		1,826,900
Distribution Expenses (from sheet "2-4 ADJUSTED ACCOUNTING DATA")		5,284,979
Revenue Requirement Before Income Taxes		7,111,879
Income Taxes - from PILS Model		451,118
SERVICE REVENUE REQUIREMENT		7,562,997



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Welland Hydro-Electric System Corp.

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5-2 SPECIFIC SERVICE CHARGES (Input)

Rate Code	Description	Standard Amount (Rate) \$	Applicable?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt. - Std. Formula \$	Alternate Amount (if applic.) \$	Calc. Method (attach. calc. & justification)	Amount for Rate Calculations \$
1	Arrears certificate	15.00	Y		50	50	75	58	875.00		Standard	875.00
2	Statement of account	15.00	Y		157	157	174	163	2,440.00		Standard	2,440.00
3	Pulling post dated cheques	15.00	N					0	0.00		Standard	0.00
4	Duplicate invoices for previous billing	15.00	N					0	0.00		Standard	0.00
5	Request for other billing information	15.00	Y		10	10	10	10	150.00		Standard	150.00
6	Easement letter	15.00	Y		125	125	125	125	1,875.00		Standard	1,875.00
7	Income tax letter	15.00	N					0	0.00		Standard	0.00
8	Notification charge	15.00	N					0	0.00		Standard	0.00
9	Account history	15.00	Y		15	15	25	18	275.00		Standard	275.00
10	Credit reference/credit check (plus credit agency costs)	15.00	N					0	0.00		Standard	0.00
11	Returned cheque charge (plus bank charges)	15.00	Y		276	472	435	394	5,915.00		Standard	5,915.00
12	Charge to certify cheque	15.00	Y		2	2	3	2	35.00		Standard	35.00
13	Legal letter charge	15.00	Y		125	125	150	133	2,000.00		Standard	2,000.00
14	Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	30.00	Y		2,498	3,012	3,310	2,940	88,200.00		Standard	88,200.00
15	Special meter reads	30.00	Y		150	150	200	167	5,000.00		Standard	5,000.00



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5-2 SPECIFIC SERVICE CHARGES (Input)

Rate Code	Description	Standard Amount (Rate) \$	Applicable?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt. - Std. Formula \$	Alternate Amount (if applic.) \$	Calc. Method (attach. calc. & justification)	Amount for Rate Calculations \$
16	Collection of account charge - no disconnection	30.00	N					0	0.00		Standard	0.00
17	Collection of account charge - no disconnection - after regular hours	165.00	N					0	0.00		Standard	0.00
18	Disconnect/Reconnect at meter - during regular hours	65.00	Y		207	247	285	246	16,011.67		Standard	16,011.67
19	Install/Remove load control device - during regular hours	65.00	Y		0	125	125	83	5,416.67		Standard	5,416.67
20	Disconnect/Reconnect at meter - after regular hours	185.00	Y		12	12	12	12	2,220.00		Standard	2,220.00
21	Install/Remove load control device - after regular hours	185.00	N					0	0.00		Standard	0.00
22	Disconnect/Reconnect at pole - during regular hours	185.00	N					0	0.00		Standard	0.00
23	Disconnect/Reconnect at pole - after regular hours	415.00	N					0	0.00		Standard	0.00
24	Meter dispute charge plus Measurement Canada fees (if meter found correct)	30.00	Y		2	2	2	2	60.00		Standard	60.00
25	Service call - customer-owned equipment	30.00	N					0	0.00		Standard	0.00
26	Service call - after regular hours	165.00	N					0	0.00		Standard	0.00
27	Temporary service install & remove - overhead - no transformer	500.00	N					0	0.00		Standard	0.00
28	Temporary service install & remove - underground - no transformer	300.00	N					0	0.00		Standard	0.00
29	Temporary service install & remove - overhead - with transformer	1,000.00	N					0	0.00		Standard	0.00
30	Specific Charge for Access to the Power Poles \$/pole/year	22.35	Y		3,509	3,733	3,738	3,660	81,801.00		Standard	81,801.00



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Welland Hydro-Electric System Corp.

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5-2 SPECIFIC SERVICE CHARGES (Input)

Rate Code	Description	Standard Amount (Rate) \$	Applicable?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt. - Std. Formula \$	Alternate Amount (if applic.) \$	Calc. Method (attach. calc. & justification)	Amount for Rate Calculations \$
Additional Charges - Please be Specific												
31	Meter upgrade requested by customer plus installation	N/A	Y	120.00	7	8	10	8	1,000.00		addnl. chrg	1,000.00
32	Second Additional Charge	N/A	N					0	0.00		addnl. chrg	0.00
33		N/A	N					0	0.00		addnl. chrg	0.00
34		N/A	N					0	0.00		addnl. chrg	0.00
35		N/A	N					0	0.00		addnl. chrg	0.00
36		N/A	N					0	0.00		addnl. chrg	0.00
37		N/A	N					0	0.00		addnl. chrg	0.00
38		N/A	N					0	0.00		addnl. chrg	0.00
39		N/A	N					0	0.00		addnl. chrg	0.00
40		N/A	N					0	0.00		addnl. chrg	0.00
41		N/A	N					0	0.00		addnl. chrg	0.00
42		N/A	N					0	0.00		addnl. chrg	0.00
43		N/A	N					0	0.00		addnl. chrg	0.00
44		N/A	N					0	0.00		addnl. chrg	0.00
45		N/A	N					0	0.00		addnl. chrg	0.00



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5-2 SPECIFIC SERVICE CHARGES (Input)

Rate Code	Description	Standard Amount (Rate) \$	Applicable?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt. - Std. Formula \$	Alternate Amount (if applic.) \$	Calc. Method (attach. calc. & justification)	Amount for Rate Calculations \$
46		N/A	N					0	0.00		addnl. chrg	0.00
47		N/A	N					0	0.00		addnl. chrg	0.00
48		N/A	N					0	0.00		addnl. chrg	0.00
49		N/A	N					0	0.00		addnl. chrg	0.00
50		N/A	N					0	0.00		addnl. chrg	0.00
Total Specific Service Charge Revenue									213,274.33			213,274.33



5-3 OTHER REGULATED CHARGES (Input)

Description	HANDBOOK REF.	Charge Determinant	Total \$		Comments
			Volume	Rate \$	
RETAIL SERVICES REVENUE					
Establishing Service Agreements	12.2.1	}			account 4082
Distributor-Consolidated Billing	12.2.2			31,074	
Retailer-Consolidated Billing	12.2.3				
SERVICE TRANSACTION REQUEST REVENUES	12.2.4			331	account 4084
RPP (formerly SSS)ADMINISTRATION CHARGE REVENUE	12.1			83,845	account 4080b
DISTRIBUTION WHEELING SERVICE REVENUE	10.7				account 4080c, if applicable in 2004
OTHER COMPONENTS OF "OTHER DISTRIBUTION REVENUE"				43,932	accounts 4090, 4205-4215, 4220, 4240-5
OTHER DISTRIBUTION REVENUE				159,181	
Other Rate Information (Optional)					
NON-COMPETITIVE ELECTRICITY CHARGES					
Wholesale Market Service Rate	12.3.1	kWh for customers who are not wholesale market participants	account 4062 -	3,158,363	
Retail Transmission Service Rates	12.3.2	existing rates			
Network Service Rate			account 4066 -	2,479,141	
Connection Service Rate			account 4068 -	2,219,614	
Charges Levied by the Government of Ontario	12.3.3		<u>Volume</u>	<u>Rate \$</u>	
Rural and Remote Rate Protection (RRRP)		kWh	0	0.0010	0
Debt Retirement Charge		kWh	0	0.0070	0



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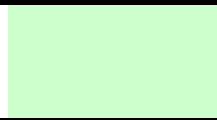
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5-4 CDM (Input)

\$

Trial Balance account 5415-Energy Conservation	0
Tier 1 Adjustment	<u>0</u>
Adjusted amount	<u><u>0</u></u>

Portion attributed to specific classes







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5-5 BASE REVENUE REQUIREMENT

	<u>\$</u>	<u>\$</u>
Service Revenue Requirement <i>(from Sheet 5-1)</i>		7,562,997
LESS:		
Revenue Offsets:		
Board Approved Charges		
Specific Service Charges <i>(from Sheet 5-2)</i>	213,274	
Late Payment Charges <i>(from Sheet 2-4 ADJUSTED ACCOUNTING DATA)</i>	71,300	
Other Distribution Revenue <i>(from Sheet 5-3)</i>	159,181	
Other Income & Deductions <i>(from Sheet 2-4 ADJUSTED ACCOUNTING DATA)</i>	363,034	
TOTAL REVENUE OFFSETS	<u>806,790</u>	806,790
Base Revenue Requirement		6,756,208
<i>(defined as SERVICE REVENUE REQUIREMENT NET OF REVENUE OFFSETS)</i>		

Base Revenue Requirement is allocated to classes in three portions:

B.R.R. #1: Base Revenue Requirement net of B.R.R. #2 and #3 (below)	6,756,208
B.R.R. #2: Low Voltage Wheeling Costs (Embedded Distributors only) <i>(from Sheet ADJ3, item 5)</i>	0
B.R.R. #3: Directly assigned CDM <i>(from Sheet 5-4)</i>	0



6-1 CUSTOMER CLASSES (Input)

Enter current and proposed customer classes

Customer Classification Current Proposed

Please update: "X" if applicable (delete if not applicable)

Customer Classification	Current	Proposed
RESIDENTIAL		X
Regular	X	X
Time of Use		
Urban		
Suburban		
Other (specify)		
Other (specify)		
Other (specify)		
Other (specify)		
Other (specify)		
GENERAL SERVICE		X
Less than 50 kW	X	X
Less than 50 kW Time of Use		
Other < 50 kW (specify) .		
Greater than 50 kW (to 3000 kW)	X	X
Greater than 50 kW Time of Use		
Other > 50 kW (specify) .		
Other > 50 kW (specify) .		
Other > 50 kW (specify) .		
Intermediate Use (3000 - 5000 kW)		
Large Use (> 5000 kW)	X	X
Unmetered Scattered Load	X	X
Sentinel Lighting	X	X
Street Lighting	X	X
Back-up/Standby Power		
Other (specify)		
Other (specify)		



6-2 DEMAND, RATES (Input)

Enter customer numbers and demand data for 2002, 2003 and 2004

Enter 2004 and 2005 rates

	Number of Customers (Connections)			Demand Data - kWh			Demand Data - kW		
	2002	2003	2004	2002	2003	2004	2002	2003	2004
	#	#	#	kWh	kWh	kWh	kW	kW	kW
RESIDENTIAL									
Regular	18,768	19,007	19,142	145,785,623	153,768,767	158,515,644			
GENERAL SERVICE									
Less than 50 kW	1,747	1,672	1,650	40,984,164	46,366,944	54,681,677			
Greater than 50 kW (to 3000 kW)	230	236	208	212,376,737	148,237,495	146,428,658	528,542	428,685	419,308
Large Use (> 5000 kW)	2	3	3	66,272,895	113,948,260	122,885,824	179,501	293,337	286,901
Unmetered Scattered Load	238	237	243	1,182,484	1,209,226	1,196,517			
Sentinel Lighting	785	784	728	1,749,316	1,006,904	1,020,158	2,793	2,120	2,034
Street Lighting	6,493	6,537	6,495	4,435,098	4,648,824	4,669,826	12,892	12,976	12,988
TOTALS	28,263	28,476	28,469	472,786,317	469,186,420	489,398,304	723,728	737,118	721,231



6-2 DEMAND, RATES (Input)

Enter customer numbers and demand data for 2002, 2003 and 2004

Enter 2004 and 2005 rates

	Volumetric Rate Type	2004 Rates "Sheet 2"			2005 Rates "Sheet 5"			2005 Rates "Sheet 9"		
		Distribution Rate kWh	Distribution Rate kW	Mthly Service Chrg (Per Cust. or Connection)	Distribution Rate kWh	Distribution Rate kW	Mthly Service Chrg (Per Cust. or Connection)	Distribution Rate kWh	Distribution Rate kW	Mthly Service Chrg (Per Cust. or Connection)
		\$	\$	\$	\$	\$	\$	\$	\$	\$
RESIDENTIAL										
Regular	kWh	0.0075		9.02	0.0106		10.51	0.0123		10.51
GENERAL SERVICE										
Less than 50 kW	kWh	0.0039		13.39	0.0054		15.61	0.0072		15.61
Greater than 50 kW (to 3000 kW)	kW		0.4621	135.16		0.6608	157.53		1.2701	157.53
Large Use (> 5000 kW)	kW		0.4047	7,414.68		0.5831	8,641.82		1.2675	8,641.82
Unmetered Scattered Load	kWh	0.0039		6.70	0.0054		7.81	0.0072		15.61
Sentinel Lighting	kW		0.4444	0.26		0.6772	0.30		1.5140	0.30
Street Lighting	kW		0.4424	0.13		0.6226	0.15		1.2539	0.15
TOTALS										



6-3 Transformer Ownership (Input)

	2002			2003			2004		
	kW	\$/kW	\$	kW	\$/kW	\$	kW	\$/kW	\$
RESIDENTIAL									
Regular			0.00			0.00			0.00
GENERAL SERVICE									
Less than 50 kW			0.00			0.00			0.00
Greater than 50 kW (to 3000 kW)	363,655	0.60	218,193.00	228,131	0.60	136,878.60	217,410	0.60	130,446.00
Large Use (> 5000 kW)	200,041	0.60	120,024.60	283,328	0.60	169,996.80	286,901	0.60	172,140.60
Unmetered Scattered Load			0.00			0.00			0.00
Sentinel Lighting			0.00			0.00			0.00
Street Lighting			0.00			0.00			0.00
TOTALS	563,696		338,217.60	511,459		306,875.40	504,311		302,586.60



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7-1 ALLOCATION - Base Revenue Requirement

*B.R.R. #1 from Sheet 5-5
(not including amounts related to Low
Voltage Wheeling Costs and CDM)*

Amount allocated on this sheet:--
Base Revenue Requirement B.R.R. #1
\$6,756,208

	Number of Customers (Connections)	kWh per Customer			Calculated kWh per Customer	Calculated kWh	kW per Customer			Calculated kW per Customer	Calculated kW
		2002	2003	2004			3 yr average per customer	2004 cust. count x 3 yr average per cust.	2002		
RESIDENTIAL											
Regular	19,142	7,767.8	8,090.1	8,281.0	8,046.3	154,022,449	0.0	0.0	0.0	0.0	0
Less than 50 kW	1,650	23,459.7	27,731.4	33,140.4	28,110.5	46,382,366	0.0	0.0	0.0	0.0	0
Greater than 50 kW (to 3000 kW)	208	923,377.1	628,125.0	703,983.9	751,828.7	156,380,365	2,298.0	1,816.5	2,015.9	2,043.5	425,039
Large Use (> 5000 kW)	3	33,136,447.5	37,982,753.3	40,961,941.3	37,360,380.7	112,081,142	89,750.5	97,779.0	95,633.7	94,387.7	283,163
Unmetered Scattered Load	243	4,968.4	5,102.2	4,923.9	4,998.2	1,214,561	0.0	0.0	0.0	0.0	0
Sentinel Lighting	728	2,228.4	1,284.3	1,401.3	1,638.0	1,192,479	3.6	2.7	2.8	3.0	2,198
Street Lighting	6,496	683.1	711.2	719.0	704.4	4,575,082	2.0	2.0	2.0	2.0	12,926
TOTALS	28,469					475,848,444					723,326



7-1 ALLOCATION - Base Revenue Requirer

*B.R.R. #1 from Sheet 5-5
 (not including amounts related to Low
 Voltage Wheeling Costs and CDM)*

Amount allocated on this sheet:--
 Base Revenue Requirement B.R.R. #1
\$6,756,208

	<u>Calculated Revenue for Allocation to Customer Classes:</u> Consumption determinants x Rates for 2004 test year "Sheet 2"				Allocation to Customer Classes % Total for customer class as % of Total for all classes	<u>Calculated Revenue for Allocation between Fixed and Variable:</u> Consumption determinants x Rates for 2005 "Sheet 5"				Allocation between Fixed and Variable %		
	Volumetric kWh (\$)	Volumetric kW (\$)	Monthly Fixed Charges (\$)	Total (\$)		Volumetric kWh (\$)	Volumetric kW (\$)	Monthly Fixed Charges (\$)	Total (\$)	Volumetric as percent of Total for customer class	Fixed charges as percent of total for customer class	
RESIDENTIAL												
Regular	1,155,168	0	2,071,930	3,227,098	69.67%	1,632,638	0	2,414,189	4,046,827	40.34%	59.66%	100.00%
Less than 50 kW	180,891	0	265,122	446,013	9.63%	250,465	0	309,078	559,543	44.76%	55.24%	100.00%
Greater than 50 kW (to 3000 kW)	0	196,411	337,359	533,770	11.52%	0	280,866	393,195	674,061	41.67%	58.33%	100.00%
Large Use (> 5000 kW)	0	114,596	266,928	381,525	8.24%	0	165,112	311,106	476,218	34.67%	65.33%	100.00%
Unmetered Scattered Load	4,737	0	19,523	24,259	0.52%	6,559	0	22,759	29,318	22.37%	77.63%	100.00%
Sentinel Lighting	0	977	2,271	3,248	0.07%	0	1,488	2,621	4,109	36.22%	63.78%	100.00%
Street Lighting	0	5,718	10,132	15,850	0.34%	0	8,047	11,691	19,738	40.77%	59.23%	100.00%
TOTALS	1,340,796	317,702	2,973,266	4,631,764	100.00%	1,889,661	455,514	3,464,639	5,809,814	40.37%	59.63%	100.00%



7-1 ALLOCATION - Base Revenue Requirer
*B.R.R. #1 from Sheet 5-5
 (not including amounts related to Low
 Voltage Wheeling Costs and CDM)*

Amount allocated on this sheet:--
 Base Revenue Requirement B.R.R. #1
\$6,756,208

RESIDENTIAL

Regular
Less than 50 kW
Greater than 50 kW (to 3000 kW)
Large Use (> 5000 kW)
Unmetered Scattered Load
Sentinel Lighting
Street Lighting
TOTALS

Base Revenue Requirement Allocated (adjusted for Transformer Credit)		
Overall Allocation to Classes	Variable Component	Fixed Component
Regular	4,918,088	1,984,137
Less than 50 kW	2,933,952	679,723
Greater than 50 kW (to 3000 kW)	375,463	813,464
Large Use (> 5000 kW)	474,512	581,442
Unmetered Scattered Load	379,847	36,971
Sentinel Lighting	28,701	4,950
Street Lighting	3,157	24,156
TOTALS	7,058,794	2,848,856
	4,209,938	302,587 << Less Transformer Credit
	6,756,208	<< Base Revenue Req. B.R.R.#1



EDR 2006 MODEL (ver. 2.1)

Welland Hydro-Electric System Corp.

ED-2003-0002 (RP-2005-0020, EB-2005-0428)

August 26, 2005

7-2 ALLOCATION - Low Voltage Wheeling Costs

B.R.R. #2 from Sheet 5-5

Amount allocated on this sheet:--
Low Voltage Wheeling Costs B.R.R. #2

Retail Transmission Connection Rate (\$)		Basis for Allocation (\$) (rate x volume from 6-2)	Allocation Percentages	Allocated \$
per KWh	per kW			

RESIDENTIAL

Regular	0.0046	729,171.96	34.26%
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GENERAL SERVICE

Less than 50 kW	0.0042	229,663.04	10.79%
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Greater than 50 kW (to 3000 kW)	1.4290	599,191.13	28.15%
---------------------------------	--------	------------	--------

Large Use (> 5000 kW)	1.9008	545,341.42	25.62%
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Unmetered Scattered Load	0.0042	5,025.37	0.24%
--------------------------	--------	----------	-------

Sentinel Lighting	1.3309	2,707.05	0.13%
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Street Lighting	1.3280	17,248.06	0.81%
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TOTALS		2,128,348.04	100.00%
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EDR 2006 MODEL (ver. 2.1)

Welland Hydro-Electric System Corp.

ED-2003-0002 (RP-2005-0020, EB-2005-0428)

August 26, 2005

7-3 ALLOCATION - CDM (Input)

B.R.R. #3 from Sheet 5-5

Amount allocated on this sheet:--
Directly Attributed CDM B.R.R. #3
\$0

**CDM
Requirement
Allocated
\$**

RESIDENTIAL

Regular

GENERAL SERVICE

Less than 50 kW

Greater than 50 kW (to 3000 kW)

Large Use (> 5000 kW)

Unmetered Scattered Load

Sentinel Lighting

Street Lighting

TOTAL 0

Directly Attributed CDM per 5-4 and 5-5 0

Difference 0

8-1 RATES - BASE REVENUE REQUIREMENT

	Number of Customers (Connections)	kWh	kW	Base Revenue Requirement Allocated from Sheet 7-1		Base Rates - Requirement <i>divided by</i> consumption for test yr.				
	2004 Customer count	2004 cust. count x 3 yr per cust. avg. kWh	2004 cust. count x 3 yr per cust. avg. kW	Variable Component	Fixed Component	Volumetric Rate Type	Rate per kWh \$	Rate per kW \$	Fixed service charge \$	
RESIDENTIAL										
Regular	19,142	154,022,449	0	1,984,137	2,933,952	kWh	0.0129	0.0000	12.77	
GENERAL SERVICE										
Less than 50 kW	1,650	46,382,366	0	304,260	375,463	kWh	0.0066	0.0000	18.96	
Greater than 50 kW (to 3000 kW)	208	156,380,365	425,039	338,952	474,512	kW	0.0000	0.7975	190.11	
Large Use (> 5000 kW)	3	112,081,142	283,163	201,595	379,847	kW	0.0000	0.7119	10551.30	
Unmetered Scattered Load	243	1,214,561	0	8,271	28,701	kWh	0.0068	0.0000	9.84	
Sentinel Lighting	728	1,192,479	2,198	1,793	3,157	kW	0.0000	0.8158	0.36	
Street Lighting	6,495	4,575,082	12,926	9,849	14,308	kW	0.0000	0.7619	0.18	
TOTALS	28,469	475,848,444	723,326	2,848,856	4,209,938					



EDR 2006 MODEL (ver. 2.1)

Welland Hydro-Electric System Corp.

ED-2003-0002 (RP-2005-0020, EB-2005-0428)

August 26, 2005

8-2 RATES - Low Voltage/ Wheeling Adjustments

LV/ Wheeling Adj. Allocated	Calculated kWh	Calculated kW	Volumetric Rate Type	LV/ Wheeling Adj. Rates (\$) per kWh	LV/ Wheeling Adj. Rates (\$) per kW
from Sheet 7-2	from Sheet 7-1	from Sheet 7-1	from Sheet 6-2		

RESIDENTIAL

Regular	154,022,449		kWh		
---------	-------------	--	-----	--	--

GENERAL SERVICE

Less than 50 kW	46,382,366		kWh		
Greater than 50 kW (to 3000 kW)	156,380,365	425,039	kW		
Large Use (> 5000 kW)	112,081,142	283,163	kW		
Unmetered Scattered Load	1,214,561		kWh		
Sentinel Lighting	1,192,479	2,198	kW		
Street Lighting	4,575,082	12,926	kW		
TOTALS	475,848,444	723,326			



EDR 2006 MODEL (ver. 2.1)

Welland Hydro-Electric System Corp.

ED-2003-0002 (RP-2005-0020, EB-2005-0428)

August 26, 2005

8-3 RATES - CDM

CDM Requirement Allocated	Calculated kWh	Calculated kW	Volumetric Rate Type	CDM Rates (\$) per kWh	CDM Rates (\$) per kW
from Sheet 7-3	from Sheet 7-1	from Sheet 7-1	from Sheet 6-2		

RESIDENTIAL

Regular	154,022,449		kWh		
---------	-------------	--	-----	--	--

GENERAL SERVICE

Less than 50 kW	46,382,366		kWh		
-----------------	------------	--	-----	--	--

Greater than 50 kW (to 3000 kW)	156,380,365	425,039	kW		
---------------------------------	-------------	---------	----	--	--

Large Use (> 5000 kW)	112,081,142	283,163	kW		
-----------------------	-------------	---------	----	--	--

Unmetered Scattered Load	1,214,561		kWh		
--------------------------	-----------	--	-----	--	--

Sentinel Lighting	1,192,479	2,198	kW		
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Street Lighting	4,575,082	12,926	kW		
-----------------	-----------	--------	----	--	--

TOTALS	475,848,444	723,326			
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8-4 RATE RIDERS - Regulatory Assets

Regulatory Assets Rate Riders (\$) per kWh	Regulatory Assets Rate Riders (\$) per kW
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RESIDENTIAL

Regular	0.0030
---------	--------

GENERAL SERVICE

Less than 50 kW	0.0020
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Welland Hydro-Electric System Corp.

ED-2003-0002 (RP-2005-0020, EB-2005-0428)

August 26, 2005

8-5 DISTRIBUTION RATES

		Calculated Rates (\$)								
		Rate per kWh				Rate per kW				Fixed Service Charge
Volumetric Rate Type		Base (from 8-1)	LV/ Wheeling (from 8-2)	CDM (from 8-3)	Combined	Base (from 8-1)	LV/ Wheeling (from 8-2)	CDM (from 8-3)	Combined	Base (from 8-1)

RESIDENTIAL

Regular	kWh	0.0129			0.0129						Changes due to	12.77
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GENERAL SERVICE

Less than 50 kW	kWh	0.0066			0.0066							18.96
Greater than 50 kW (to 3000 kW)	kW					0.7975			0.7975			190.11
Large Use (> 5000 kW)	kW					0.7119			0.7119			10,551.30
Unmetered Scattered Load	kWh	0.0068			0.0068							9.84
Sentinel Lighting	kW					0.8158			0.8158			0.36
Street Lighting	kW					0.7619			0.7619			0.18

TOTALS



EDR 2006 MODEL (ver. 2.1)
Welland Hydro-Electric System

ED-2003-0002 (RP-2005-0020, EB-2005-

August 26, 2005

8-5 DISTRIBUTION RATES

Direct Rate Mitigation (\$)			Rate Application (\$)			Regulatory Assets per kWh (from 8-4)
Rate per kWh	Rate per kW	Fixed Service Charge	Rate per kWh	Rate per kW	Fixed Service Charge	
<i>Enter only as applicable to override a calculated rate.</i>						

RESIDENTIAL

		to Bad Debt Exp Revision:	plus: Incremental Smart Meter:			
Regular		13.04	0.0129		13.04	0.0030

GENERAL SERVICE

Less than 50 kW		19.23	0.0066		19.23	0.0020
Greater than 50 kW (to 3000 kW)		190.38		0.7975	190.38	
Large Use (> 5000 kW)		10,551.57		0.7119	10,551.57	
Unmetered Scattered Load	0.0066	9.62	0.0066		9.62	0.0020
Sentinel Lighting				0.8158	0.36	
Street Lighting				0.7619	0.18	

TOTALS



8-6 RETAIL TRANSMISSION RATES (Input)

Please indicate on Sheet 1-1 if application is being made for the revised RTS rates (Network and/or Connection)

	Retail Transmission Rate per kWh					
	Retail Transmission Rate \$/kWh			Increment \$/kWh		Adjusted Retail Transmission Rate \$ per kWh
	Network	Connection	Total	Network	Connection	
RESIDENTIAL						
Regular	0.0059	0.0046	0.0105	0.0003	0.0000	0.0108
GENERAL SERVICE						
Less than 50 kW	0.0053	0.0042	0.0095	0.0002	0.0000	0.0097
Greater than 50 kW (to 3000 kW)						
Large Use (> 5000 kW)						
Unmetered Scattered Load	0.0053	0.0042	0.0095	0.0002	0.0000	0.0097
Sentinel Lighting						
Street Lighting						



8-6 RETAIL TRANSMISSION RATES (Input)

Please indicate on Sheet 1-1 if application is for the revised RTS rates (Network and/or Connection)

	Retail Transmission Rate per kW					
	Retail Transmission Rate \$/kW			Increment \$		Adjusted Retail Transmission Rate \$
	Network	Connection	Total	Network	Connection	per KW
RESIDENTIAL						
Regular						
GENERAL SERVICE						
Less than 50 kW						
Greater than 50 kW (to 3000 kW)	1.8166	1.4290	3.2456	0.0831	0.0004	3.3291
Large Use (> 5000 kW)	1.3204	1.9008	3.2212	0.0604	0.0005	3.2821
Unmetered Scattered Load						
Sentinel Lighting	1.6920	1.3309	3.0229	0.0774	0.0004	3.1007
Street Lighting	1.6882	1.3280	3.0162	0.0773	0.0004	3.0938

8-7 OTHER CHGS, COMMOD (Input)

	Other Charges per kWh (\$)					Other Charges per kW (\$)					Cost of Power Commodity per kWh (\$)		Loss Adjustment Factor	
	Retail Transmission Rate (from 8-6)	Wholesale Market Service Rate	Debt Reduction Charge	Total	Total with Adjusted RTR	Retail Transmission Rate (from 8-6)	Wholesale Market Service Rate	Debt Reduction Charge	Total	Total with Adjusted RTR	up to 1000 kWh	over 1000 kWh	2005	Updated
	per kWh	per kWh	per kWh	per kWh	per kWh	per kW	per kW	per kW	per kW	per kW	per kWh	per kWh		
RESIDENTIAL														
Regular	0.0105	0.0062	0.0070	0.0237	0.0240						0.0500	0.0580	1.0519	1.0599
GENERAL SERVICE														
Less than 50 kW	0.0095	0.0062	0.0070	0.0227	0.0229						0.0500	0.0580	1.0519	1.0599
Greater than 50 kW (to 3000 kW)		0.0062	0.0070	0.0132	0.0132	3.2456			3.2456	3.3291	0.0580	0.0580	1.0519	1.0599
Large Use (> 5000 kW)		0.0062	0.0070	0.0132	0.0132	3.2212			3.2212	3.2821	0.0580	0.0580	1.0145	1.0145
Unmetered Scattered Load	0.0095	0.0062	0.0070	0.0227	0.0229						0.0500	0.0580	1.0519	1.0599
Sentinel Lighting		0.0062	0.0070	0.0132	0.0132	3.0229			3.0229	3.1007	0.0500	0.0550	1.0519	1.0599
Street Lighting		0.0062	0.0070	0.0132	0.0132	3.0162			3.0162	3.0938	0.0500	0.0550	1.0519	1.0599

Loss Factors (enter in columns T and U)

Supply Facilities Loss Factor													1.0045	1.0045
Distribution Loss Factor - Secondary Metered Customer < 5,000 kW													1.0472	1.0551
Distribution Loss Factor - Secondary Metered Customer > 5,000 kW													1.0100	1.0100
Distribution Loss Factor - Primary Metered Customer < 5,000 kW													1.0367	1.0446
Distribution Loss Factor - Primary Metered Customer > 5,000 kW													1.0000	1.0000
Total Loss Factor - Secondary Metered Customer < 5,000 kW													1.0519	1.0599
Total Loss Factor - Secondary Metered Customer > 5,000 kW													1.0145	1.0145
Total Loss Factor - Primary Metered Customer < 5,000 kW													1.0414	1.0493
Total Loss Factor - Primary Metered Customer > 5,000 kW													1.0045	1.0045



9-1 BILL IMPACTS (Monthly Consumptions)

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption									
100 kWh									
Monthly Service Charge			10.51			13.04	2.53	24.10	11.27
Distribution (kWh)	100	0.0123	1.23	100	0.0129	1.29	0.06	4.73	0.26
Regulatory Assets (kWh)				100	0.0030	0.30	0.30		1.33
Sub-Total			11.74			14.63	2.89	24.61	12.86
Other Charges (kWh)	105	0.0237	2.49	106	0.0240	2.54	0.05	1.91	0.21
Cost of Power Commodity (kWh)	105	0.0500	5.26	106	0.0500	5.30	0.04	0.76	0.18
Total Bill			19.49			22.47	2.98	15.27	13.25

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
250 kWh									
Monthly Service Charge			10.51			13.04	2.53	24.10	6.92
Distribution (kWh)	250	0.0123	3.08	250	0.0129	3.22	0.15	4.73	0.40
Regulatory Assets (kWh)				250	0.0030	0.75	0.75		2.04
Sub-Total			13.59			17.01	3.42	25.20	9.35
Other Charges (kWh)	263	0.0237	6.23	265	0.0240	6.35	0.12	1.91	0.33
Cost of Power Commodity (kWh)	263	0.0500	13.15	265	0.0500	13.25	0.10	0.76	0.27
Total Bill			32.97			36.61	3.64	11.05	9.95

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
500 kWh									
Monthly Service Charge			10.51			13.04	2.53	24.10	4.21
Distribution (kWh)	500	0.0123	6.15	500	0.0129	6.44	0.29	4.73	0.48
Regulatory Assets (kWh)				500	0.0030	1.49	1.49		2.48
Sub-Total			16.66			20.97	4.31	25.90	7.17
Other Charges (kWh)	526	0.0237	12.47	530	0.0240	12.70	0.24	1.91	0.40
Cost of Power Commodity (kWh)	526	0.0500	26.30	530	0.0500	26.50	0.20	0.76	0.33
Total Bill			55.42			60.17	4.75	8.57	7.90



9-1 BILL IMPACTS (Monthly Consumptions)

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
750 kWh	Monthly Service Charge		10.51			13.04	2.53	24.10	3.02
	Distribution (kWh)	750	0.0123	750	0.0129	9.66	0.44	4.73	0.52
	Regulatory Assets (kWh)			750	0.0030	2.24	2.24		2.67
	Sub-Total		19.74			24.94	5.21	26.38	6.22
	Other Charges (kWh)	789	0.0237	795	0.0240	19.05	0.36	1.91	0.43
	Cost of Power Commodity (kWh)	789	0.0500	795	0.0500	39.75	0.30	0.76	0.36
	Total Bill		77.88			83.74	5.86	7.53	7.00

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
1,000 kWh	Monthly Service Charge		10.51			13.04	2.53	24.10	2.35
	Distribution (kWh)	1,000	0.0123	1,000	0.0129	12.88	0.58	4.73	0.54
	Regulatory Assets (kWh)			1,000	0.0030	2.98	2.98		2.77
	Sub-Total		22.81			28.91	6.10	26.73	5.66
	Other Charges (kWh)	1,052	0.0237	1,060	0.0240	25.41	0.48	1.91	0.44
	Cost of Power Commodity (kWh)	1,000	0.0500	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	52	0.0580	60	0.0580	3.47	0.46	15.37	0.43
	Total Bill		100.75			107.79	7.04	6.98	6.53

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
1,500 kWh	Monthly Service Charge		10.51			13.04	2.53	24.10	1.59
	Distribution (kWh)	1,500	0.0123	1,500	0.0129	19.32	0.87	4.73	0.55
	Regulatory Assets (kWh)			1,500	0.0030	4.47	4.47		2.81
	Sub-Total		28.96			36.84	7.88	27.20	4.95
	Other Charges (kWh)	1,578	0.0237	1,590	0.0240	38.11	0.71	1.91	0.45
	Cost of Power Commodity (kWh)	1,000	0.0500	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	578	0.0580	590	0.0580	34.21	0.69	2.07	0.44
	Total Bill		149.87			159.16	9.29	6.20	5.84



9-1 BILL IMPACTS (Monthly Consumptions)

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
2,000 kWh									
Monthly Service Charge			10.51			13.04	2.53	24.10	1.20
Distribution (kWh)	2,000	0.0123	24.60	2,000	0.0129	25.76	1.16	4.73	0.55
Regulatory Assets (kWh)				2,000	0.0030	5.96	5.96		2.83
Sub-Total			35.11			44.77	9.66	27.51	4.59
Other Charges (kWh)	2,104	0.0237	49.86	2,120	0.0240	50.81	0.95	1.91	0.45
Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
Cost of Power Commodity (kWh)	1,104	0.0580	64.02	1,120	0.0580	64.95	0.93	1.45	0.44
Total Bill			198.99			210.53	11.54	5.80	5.48

GENERAL SERVICE Less than 50 kW

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption									
1,000 kWh									
Monthly Service Charge			15.61			19.23	3.62	23.21	3.43
Distribution (kWh)	1,000	0.0072	7.20	1,000	0.0066	6.56	-0.64	-8.89	-0.61
Regulatory Assets (kWh)				1,000	0.0020	1.99	1.99		1.89
Sub-Total			22.81			27.79	4.98	21.82	4.71
Other Charges (kWh)	1,052	0.0227	23.88	1,060	0.0229	24.32	0.44	1.84	0.42
Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
Cost of Power Commodity (kWh)	52	0.0580	3.01	60	0.0580	3.47	0.46	15.37	0.44
Total Bill			99.70			105.58	5.88	5.90	5.57

GENERAL SERVICE Less than 50 kW

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
2,000 kWh									
Monthly Service Charge			15.61			19.23	3.62	23.21	1.81
Distribution (kWh)	2,000	0.0072	14.40	2,000	0.0066	13.12	-1.28	-8.89	-0.64
Regulatory Assets (kWh)				2,000	0.0020	3.99	3.99		2.00
Sub-Total			30.01			36.34	6.33	21.10	3.17
Other Charges (kWh)	2,104	0.0227	47.76	2,120	0.0229	48.64	0.88	1.84	0.44
Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
Cost of Power Commodity (kWh)	1,104	0.0580	64.02	1,120	0.0580	64.95	0.93	1.45	0.46
Total Bill			191.79			199.92	8.14	4.24	4.07



EDR 2006 MODEL (ver. 2.1)

Welland Hydro-Electric System Corp.

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August 26, 2005

9-1 BILL IMPACTS (Monthly Consumptions)

GENERAL SERVICE Less than 50 kW

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
5,000 kWh									
Monthly Service Charge			15.61			19.23	3.62	23.21	0.75
Distribution (kWh)	5,000	0.0072	36.00	5,000	0.0066	32.80	-3.20	-8.89	-0.66
Regulatory Assets (kWh)				5,000	0.0020	9.97	9.97		2.07
Sub-Total			51.61			62.01	10.40	20.14	2.15
Other Charges (kWh)	5,260	0.0227	119.39	5,299	0.0229	121.59	2.20	1.84	0.45
Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
Cost of Power Commodity (kWh)	4,260	0.0580	247.05	4,299	0.0580	249.36	2.31	0.94	0.48
Total Bill			468.05			482.96	14.91	3.18	3.09

GENERAL SERVICE Less than 50 kW

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
10,000 kWh									
Monthly Service Charge			15.61			19.23	3.62	23.21	0.38
Distribution (kWh)	10,000	0.0072	72.00	10,000	0.0066	65.60	-6.40	-8.89	-0.67
Regulatory Assets (kWh)				10,000	0.0020	19.95	19.95		2.09
Sub-Total			87.61			104.78	17.17	19.60	1.80
Other Charges (kWh)	10,519	0.0227	238.78	10,599	0.0229	243.18	4.39	1.84	0.46
Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
Cost of Power Commodity (kWh)	9,519	0.0580	552.10	9,599	0.0580	556.73	4.63	0.84	0.48
Total Bill			928.49			954.68	26.19	2.82	2.74

GENERAL SERVICE Less than 50 kW

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
15,000 kWh									
Monthly Service Charge			15.61			19.23	3.62	23.21	0.25
Distribution (kWh)	15,000	0.0072	108.00	15,000	0.0066	98.40	-9.60	-8.89	-0.67
Regulatory Assets (kWh)				15,000	0.0020	29.92	29.92		2.10
Sub-Total			123.61			147.55	23.94	19.37	1.68
Other Charges (kWh)	15,779	0.0227	358.17	15,898	0.0229	364.76	6.59	1.84	0.46
Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
Cost of Power Commodity (kWh)	14,779	0.0580	857.15	14,898	0.0580	864.09	6.94	0.81	0.49
Total Bill			1,388.93			1,426.41	37.47	2.70	2.63



9-1 BILL IMPACTS (Monthly Consumptions)

GENERAL SERVICE Greater than 50 kW (to 3000 kW)

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption									
15,000 kWh									
60 kW									
Monthly Service Charge			157.53			190.38	32.85	20.85	2.04
Distribution (kWh)	15,000	0.0000	0.00	15,000	0.0000	0.00	0.00	#DIV/0!	0.00
Distribution (kW)	60	1.2701	76.21	60	0.7975	47.85	-28.36	-37.21	-1.76
Regulatory Assets (kW)				60	0.5337	32.02	32.02		1.98
Sub-Total			233.74			270.25	36.52	15.62	2.26
Other Charges (kWh)	15,779	0.0132	208.28	15,898	0.0132	209.86	1.58	0.76	0.10
Other Charges (kW)	63	3.2456	204.84	64	3.3291	211.71	6.87	3.35	0.43
Cost of Power Commodity (kWh)	0	0.0580	0.00	0	0.0580	0.00	0.00	#DIV/0!	0.00
Cost of Power Commodity (kW)	15,779	0.0580	915.15	15,898	0.0580	922.09	6.94	0.76	0.43
Total Bill			1,562.01			1,613.91	51.90	3.32	3.22

GENERAL SERVICE Greater than 50 kW (to 3000 kW)

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
40,000 kWh									
100 kW									
Monthly Service Charge			157.53			190.38	32.85	20.85	0.89
Distribution (kWh)	40,000	0.0000	0.00	40,000	0.0000	0.00	0.00	#DIV/0!	0.00
Distribution (kW)	100	1.2701	127.01	100	0.7975	79.75	-47.26	-37.21	-1.28
Regulatory Assets (kW)				100	0.5337	53.37	53.37		1.44
Sub-Total			284.54			323.50	38.96	13.69	1.05
Other Charges (kWh)	42,076	0.0132	555.40	42,395	0.0132	559.62	4.21	0.76	0.11
Other Charges (kW)	105	3.2456	341.40	106	3.3291	352.85	11.44	3.35	0.31
Cost of Power Commodity (kWh)	0	0.0580	0.00	0	0.0580	0.00	0.00	#DIV/0!	0.00
Cost of Power Commodity (kW)	42,076	0.0580	2,440.41	42,395	0.0580	2,458.92	18.51	0.76	0.50
Total Bill			3,621.76			3,694.88	73.13	2.02	1.98

GENERAL SERVICE Greater than 50 kW (to 3000 kW)

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
100,000 kWh									
500 kW									
Monthly Service Charge			157.53			190.38	32.85	20.85	0.32
Distribution (kWh)	100,000	0.0000	0.00	100,000	0.0000	0.00	0.00	#DIV/0!	0.00
Distribution (kW)	500	1.2701	635.05	500	0.7975	398.73	-236.32	-37.21	-2.32
Regulatory Assets (kW)				500	0.5337	266.87	266.87		2.63
Sub-Total			792.58			855.98	63.40	8.00	0.62
Other Charges (kWh)	105,190	0.0132	1,388.51	105,988	0.0132	1,399.04	10.53	0.76	0.10
Other Charges (kW)	526	3.2456	1,707.02	530	3.3291	1,764.24	57.22	3.35	0.56
Cost of Power Commodity (kWh)	0	0.0580	0.00	0	0.0580	0.00	0.00	#DIV/0!	0.00
Cost of Power Commodity (kW)	105,190	0.0580	6,101.02	105,988	0.0580	6,147.30	46.28	0.76	0.46
Total Bill			9,989.13			10,166.56	177.43	1.78	1.75



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Welland Hydro-Electric System Corp.

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9-1 BILL IMPACTS (*Monthly Consumptions*)



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Welland Hydro-Electric System Corp.

ED-2003-0002 (RP-2005-0020, EB-2005-0428)

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9-1 BILL IMPACTS (Monthly Consumptions)

GENERAL SERVICE Greater than 50 kW (to 3000 kW)

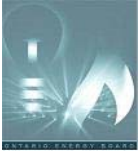
	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge		157.53			190.38	32.85	20.85	0.09
400,000 kWh	Distribution (kWh)	400,000	0.0000	400,000	0.0000	0.00	0.00	#DIV/0!	0.00
1,000 kW	Distribution (kW)	1,000	1.2701	1,000	0.7975	797.46	-472.64	-37.21	-1.34
	Regulatory Assets (kW)			1,000	0.5337	533.75	533.75		1.51
	Sub-Total		1,427.63			1,521.59	93.96	6.58	0.27
	Other Charges (kWh)	420,760	0.0132	423,952	0.0132	5,596.16	42.13	0.76	0.12
	Other Charges (kW)	1,052	3.2456	1,060	3.3291	3,528.48	114.43	3.35	0.32
	Cost of Power Commodity (kWh)	0	0.0580	0	0.0580	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	420,760	0.0580	423,952	0.0580	24,589.19	185.11	0.76	0.53
	Total Bill		34,799.79			35,235.42	435.63	1.25	1.24

GENERAL SERVICE Greater than 50 kW (to 3000 kW)

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge		157.53			190.38	32.85	20.85	0.04
1,000,000 kWh	Distribution (kWh)	1,000,000	0.0000	1,000,000	0.0000	0.00	0.00	#DIV/0!	0.00
3,000 kW	Distribution (kW)	3,000	1.2701	3,000	0.7975	2,392.38	-1,417.92	-37.21	-1.57
	Regulatory Assets (kW)			3,000	0.5337	1,601.24	1,601.24		1.77
	Sub-Total		3,967.83			4,184.00	216.17	5.45	0.24
	Other Charges (kWh)	1,051,900	0.0132	1,059,879	0.0132	13,990.40	105.32	0.76	0.12
	Other Charges (kW)	3,156	3.2456	3,180	3.3291	10,585.43	343.29	3.35	0.38
	Cost of Power Commodity (kWh)	0	0.0580	0	0.0580	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	1,051,900	0.0580	1,059,879	0.0580	61,472.98	462.78	0.76	0.51
	Total Bill		89,105.25			90,232.82	1,127.57	1.27	1.25

GENERAL SERVICE Large Use (> 5000 kW)

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge		8,641.82			10,551.57	1,909.75	22.10	0.80
2,800,000 kWh	Distribution (kWh)	2,800,000	0.0000	2,800,000	0.0000	0.00	0.00	#DIV/0!	0.00
6,000 kW	Distribution (kW)	6,000	1.2675	6,000	0.7119	4,271.65	-3,333.35	-43.83	-1.40
	Regulatory Assets (kW)			6,000	0.1004	602.49	602.49		0.25
	Sub-Total		16,246.82			15,425.71	-821.11	-5.05	-0.35
	Other Charges (kWh)	2,840,726	0.0132	2,840,726	0.0132	37,497.58	0.00	0.00	0.00
	Other Charges (kW)	6,087	3.2212	6,087	3.2821	19,979.32	371.00	1.89	0.16
	Cost of Power Commodity (kWh)	0	0.0580	0	0.0580	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	2,840,726	0.0580	2,840,726	0.0580	164,762.11	0.00	0.00	0.00
	Total Bill		238,114.83			237,664.71	-450.11	-0.19	-0.19



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9-1 BILL IMPACTS (*Monthly Consumptions*)



9-1 BILL IMPACTS (Monthly Consumptions)

GENERAL SERVICE Large Use (> 5000 kW)

	2005 BILL			2006 BILL			IMPACT			
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill	
Consumption	Monthly Service Charge		8,641.82			10,551.57	1,909.75	22.10	0.24	
10,000,000 kWh	Distribution (kWh)	10,000,000	0.0000	0.00	10,000,000	0.0000	0.00	#DIV/0!	0.00	
15,000 kW	Distribution (kW)	15,000	1.2675	19,012.50	15,000	0.7119	10,679.11	-8,333.39	-43.83	-1.05
	Regulatory Assets (kW)			15,000	0.1004	1,506.22	1,506.22		0.19	
	Sub-Total		27,654.32			22,736.90	-4,917.42	-17.78	-0.62	
	Other Charges (kWh)	10,145,450	0.0132	133,919.94	10,145,450	0.0132	133,919.94	0.00	0.00	0.00
	Other Charges (kW)	15,218	3.2212	49,020.79	15,218	3.2821	49,948.29	927.51	1.89	0.12
	Cost of Power Commodity (kWh)	0	0.0580	0.00	0	0.0580	0.00	#DIV/0!	0.00	
	Cost of Power Commodity (kW)	10,145,450	0.0580	588,436.10	10,145,450	0.0580	588,436.10	0.00	0.00	0.00
	Total Bill		799,031.15			795,041.24	-3,989.91	-0.50	-0.50	

GENERAL SERVICE Large Use (> 5000 kW)

	2005 BILL			2006 BILL			IMPACT			
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill	
Consumption	Monthly Service Charge		8,641.82			10,551.57	1,909.75	22.10	1.96	
1,200,000 kWh	Distribution (kWh)	1,200,000	0.0000	0.00	1,200,000	0.0000	0.00	#DIV/0!	0.00	
	Regulatory Assets (kW)			0	0.1004	0.00	0.00		0.00	
	Sub-Total		8,641.82			10,551.57	1,909.75	22.10	1.96	
	Other Charges (kWh)	1,217,454	0.0132	16,070.39	1,217,454	0.0132	16,070.39	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	0	0.0580	0.00	0	0.0580	0.00	#DIV/0!	0.00	
	Cost of Power Commodity (kW)	1,217,454	0.0580	70,612.33	1,217,454	0.0580	70,612.33	0.00	0.00	0.00
	Total Bill		95,324.54			97,234.30	1,909.75	2.00	1.96	

Sentinel Lighting

	2005 BILL			2006 BILL			IMPACT			
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill	
Consumption	Monthly Service Charge		0.30			0.36	0.06	20.46	0.44	
150 kWh	Distribution (kWh)	150	0.0000	0.00	150	0.0000	0.00	#DIV/0!	0.00	
1 kW	Distribution (kW)	1	1.5140	0.76	1	0.8158	-0.35	-46.12	-2.51	
	Regulatory Assets (kW)			1	1.2981	0.65	0.65		4.67	
	Sub-Total		1.06			1.42	0.36	34.18	2.60	
	Other Charges (kWh)	158	0.0132	2.08	159	0.0132	2.10	0.02	0.76	0.11
	Other Charges (kW)	1	3.0229	1.59	1	3.1007	1.64	0.05	3.35	0.38
	Cost of Power Commodity (kWh)	0	0.0500	0.00	0	0.0500	0.00	#DIV/0!	0.00	
	Cost of Power Commodity (kW)	158	0.0550	8.68	159	0.0550	8.74	0.07	0.76	0.47
	Total Bill		13.41			13.90	0.50	3.70	3.57	



9-1 BILL IMPACTS (Monthly Consumptions)

Sentinel Lighting

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge		0.30			0.36	0.06	20.46	0.30
200 kWh	Distribution (kWh)	200	0.0000	200	0.0000	0.00	0.00	#DIV/0!	0.00
1 kW	Distribution (kW)	1	1.5140	1	0.8158	0.82	-0.70	-46.12	-3.45
	Regulatory Assets (kW)			1	1.2981	1.30	1.30		6.42
	Sub-Total		1.81			2.48	0.66	36.45	3.27
	Other Charges (kWh)	210	0.0132	212	0.0132	2.80	0.02	0.76	0.10
	Other Charges (kW)	1	3.0229	1	3.1007	3.29	0.11	3.35	0.53
	Cost of Power Commodity (kWh)	0	0.0500	0	0.0500	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	210	0.0550	212	0.0550	11.66	0.09	0.76	0.43
	Total Bill		19.34			20.22	0.88	4.53	4.34

Street Lighting

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge		0.15			0.18	0.03	22.38	0.26
150 kWh	Distribution (kWh)	150	0.0000	150	0.0000	0.00	0.00	#DIV/0!	0.00
1 kW	Distribution (kW)	1	1.2539	1	0.7619	0.38	-0.25	-39.23	-1.88
	Regulatory Assets (kW)			1	0.0477	0.02	0.02		0.18
	Sub-Total		0.78			0.59	-0.19	-24.27	-1.44
	Other Charges (kWh)	158	0.0132	159	0.0132	2.10	0.02	0.76	0.12
	Other Charges (kW)	1	3.0162	1	3.0938	1.64	0.05	3.35	0.41
	Cost of Power Commodity (kWh)	0	0.0500	0	0.0500	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	158	0.0550	159	0.0550	8.74	0.07	0.76	0.50
	Total Bill		13.12			13.07	-0.05	-0.41	-0.41

Street Lighting

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge		0.15			0.18	0.03	22.38	18.29
	Regulatory Assets (kW)			0	0.0477	0.00	0.00		0.00
	Sub-Total		0.15			0.18	0.03	22.38	18.29
	Cost of Power Commodity (kWh)	0	0.0500	0	0.0500	0.00	0.00	#DIV/0!	0.00
	Total Bill		0.15			0.18	0.03	22.38	18.29



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9-1 BILL IMPACTS (Monthly Consumptions)

Street Lighting

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
Monthly Service Charge			0.15			0.18	0.03	22.38	18.29
Regulatory Assets (kW)				0	0.0477	0.00	0.00		0.00
Sub-Total			0.15			0.18	0.03	22.38	18.29
Cost of Power Commodity (kWh)	0	0.0500	0.00	0	0.0500	0.00	0.00	#DIV/0!	0.00
Total Bill			0.15			0.18	0.03	22.38	18.29



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9-2 BILL IMPACTS %

	Volume		Change %			Volume		Change %			Volume		Change %			
	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill	
RESIDENTIAL																
Regular	100		24.6	22.8	15.3	250		25.2	21.5	11.0	500		25.9	20.3	8.5	
GENERAL SERVICE					#DIV/0!											
Less than 50 kW	1,000		21.8	16.2	5.7	2,000		21.1	13.9	4.1	5,000		20.1	11.7	3.0	
Greater than 50 kW (to 3000 kW)	15,000	60	15.6	9.7	3.1	40,000	100	13.7	7.8	1.8	100,000	500	8.0	4.4	1.5	
Large Use (> 5000 kW)	2,800,000	6,000	(5.1)	(1.3)	(0.2)	10,000,000	15,000	(17.8)	(5.3)	(0.5)	1,200,000		22.1	22.1	2.0	
Unmetered Scattered Load			(38.4)	(38.4)	(38.4)			(38.4)	(38.4)	(38.4)			(38.4)	(38.4)	(38.4)	
Sentinel Lighting	150	1	34.2	15.6	3.5	200	1	36.5	15.3	4.3			20.5	20.5	20.5	
Street Lighting	150	1	(24.3)	(6.6)	(0.6)			22.4	22.4	22.4			22.4	22.4	22.4	



EDR 2006 MODEL (ver. 2.1)

Welland Hydro-Electric System

ED-2003-0002 (RP-2005-0020, EB-2005-

August 26, 2005

9-2 BILL IMPACTS %

	Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL					
Regular	750		26.4	19.6	7.4
GENERAL SERVICE					
Less than 50 kW	10,000		19.6	10.7	2.6
Greater than 50 kW (to 3000 kW)	400,000	1,000	6.6	3.8	1.1
Large Use (> 5000 kW)			22.1	22.1	22.1
Unmetered Scattered Load			(38.4)	(38.4)	(38.4)
Sentinel Lighting			20.5	20.5	20.5
Street Lighting			22.4	22.4	22.4



9-2 BILL IMPACTS %

	Volume		Change %			Volume		Change %			Volume		Change %			
	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill	
RESIDENTIAL																
Regular	1,000		26.7	19.1	6.8	1,500		27.2	18.5	6.0	2,000		27.5	18.2	5.6	
GENERAL SERVICE																
Less than 50 kW		15,000	19.4	10.4	2.5			23.2	23.2	23.2			23.2	23.2	23.2	
Greater than 50 kW (to 3000 kW)	1,000,000	3,000	5.4	3.4	1.1			20.9	20.9	20.9			20.9	20.9	20.9	
Large Use (> 5000 kW)			22.1	22.1	22.1			22.1	22.1	22.1			22.1	22.1	22.1	
Unmetered Scattered Load			(38.4)	(38.4)	(38.4)			(38.4)	(38.4)	(38.4)			(38.4)	(38.4)	(38.4)	
Sentinel Lighting			20.5	20.5	20.5			20.5	20.5	20.5			20.5	20.5	20.5	
Street Lighting			22.4	22.4	22.4			22.4	22.4	22.4			22.4	22.4	22.4	



9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge		10.51			13.04	2.53	24.10	11.51
100 kWh	Distribution (kWh)	100	0.0123	100	0.0129	1.29	0.06	4.73	0.26
	Regulatory Assets (kWh)			100	0.0030	0.30	0.30		1.36
	Sub-Total		11.74			14.63	2.89	24.61	13.13
	Other Charges (kWh)	100	0.0237	100	0.0237	2.37	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	100	0.0500	100	0.0500	5.00	0.00	0.00	0.00
	Total Bill		19.11			22.00	2.89	15.12	13.13

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge		10.51			13.04	2.53	24.10	7.15
250 kWh	Distribution (kWh)	250	0.0123	250	0.0129	3.22	0.15	4.73	0.41
	Regulatory Assets (kWh)			250	0.0030	0.75	0.75		2.10
	Sub-Total		13.59			17.01	3.42	25.20	9.66
	Other Charges (kWh)	250	0.0237	250	0.0237	5.93	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	250	0.0500	250	0.0500	12.50	0.00	0.00	0.00
	Total Bill		32.01			35.43	3.42	10.70	9.66

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge		10.51			13.04	2.53	24.10	4.38
500 kWh	Distribution (kWh)	500	0.0123	500	0.0129	6.44	0.29	4.73	0.50
	Regulatory Assets (kWh)			500	0.0030	1.49	1.49		2.58
	Sub-Total		16.66			20.97	4.31	25.90	7.46
	Other Charges (kWh)	500	0.0237	500	0.0237	11.85	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	500	0.0500	500	0.0500	25.00	0.00	0.00	0.00
	Total Bill		53.51			57.82	4.31	8.06	7.46



9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 750 kWh	Monthly Service Charge			10.51			13.04	2.53	24.10	3.16
	Distribution (kWh)	750	0.0123	9.23	750	0.0129	9.66	0.44	4.73	0.54
	Regulatory Assets (kWh)				750	0.0030	2.24	2.24		2.79
	Sub-Total			19.74			24.94	5.21	26.38	6.49
	Other Charges (kWh)	750	0.0237	17.78	750	0.0237	17.78	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	750	0.0500	37.50	750	0.0500	37.50	0.00	0.00	0.00
	Total Bill			75.01			80.22	5.21	6.94	6.49

RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,000 kWh	Monthly Service Charge			10.51			13.04	2.53	24.10	2.47
	Distribution (kWh)	1,000	0.0123	12.30	1,000	0.0129	12.88	0.58	4.73	0.57
	Regulatory Assets (kWh)				1,000	0.0030	2.98	2.98		2.91
	Sub-Total			22.81			28.91	6.10	26.73	5.94
	Other Charges (kWh)	1,000	0.0237	23.70	1,000	0.0237	23.70	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Total Bill			96.51			102.61	6.10	6.32	5.94

RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,500 kWh	Monthly Service Charge			10.51			13.04	2.53	24.10	1.67
	Distribution (kWh)	1,500	0.0123	18.45	1,500	0.0129	19.32	0.87	4.73	0.58
	Regulatory Assets (kWh)				1,500	0.0030	4.47	4.47		2.95
	Sub-Total			28.96			36.84	7.88	27.20	5.20
	Other Charges (kWh)	1,500	0.0237	35.55	1,500	0.0237	35.55	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	500	0.0580	29.00	500	0.0580	29.00	0.00	0.00	0.00
Total Bill			143.51			151.39	7.88	5.49	5.20	



9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
2,000 kWh									
Monthly Service Charge			10.51			13.04	2.53	24.10	1.27
Distribution (kWh)	2,000	0.0123	24.60	2,000	0.0129	25.76	1.16	4.73	0.58
Regulatory Assets (kWh)				2,000	0.0030	5.96	5.96		2.98
Sub-Total			35.11			44.77	9.66	27.51	4.83
Other Charges (kWh)	2,000	0.0237	47.40	2,000	0.0237	47.40	0.00	0.00	0.00
Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
Cost of Power Commodity (kWh)	1,000	0.0580	58.00	1,000	0.0580	58.00	0.00	0.00	0.00
Total Bill			190.51			200.17	9.66	5.07	4.83

GENERAL SERVICE Less than 50 kW

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption									
1,000 kWh									
Monthly Service Charge			15.61			19.23	3.62	23.21	3.61
Distribution (kWh)	1,000	0.0072	7.20	1,000	0.0066	6.56	-0.64	-8.89	-0.64
Regulatory Assets (kWh)				1,000	0.0020	1.99	1.99		1.99
Sub-Total			22.81			27.79	4.98	21.82	4.95
Other Charges (kWh)	1,000	0.0227	22.70	1,000	0.0227	22.70	0.00	0.00	0.00
Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
Total Bill			95.51			100.49	4.98	5.21	4.95

GENERAL SERVICE Less than 50 kW

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
2,000 kWh									
Monthly Service Charge			15.61			19.23	3.62	23.21	1.91
Distribution (kWh)	2,000	0.0072	14.40	2,000	0.0066	13.12	-1.28	-8.89	-0.67
Regulatory Assets (kWh)				2,000	0.0020	3.99	3.99		2.10
Sub-Total			30.01			36.34	6.33	21.10	3.34
Other Charges (kWh)	2,000	0.0227	45.40	2,000	0.0227	45.40	0.00	0.00	0.00
Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
Cost of Power Commodity (kWh)	1,000	0.0580	58.00	1,000	0.0580	58.00	0.00	0.00	0.00
Total Bill			183.41			189.74	6.33	3.45	3.34



9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

GENERAL SERVICE Less than 50 kW

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 5,000 kWh	Monthly Service Charge			15.61			19.23	3.62	23.21	0.79
	Distribution (kWh)	5,000	0.0072	36.00	5,000	0.0066	32.80	-3.20	-8.89	-0.70
	Regulatory Assets (kWh)				5,000	0.0020	9.97	9.97		2.18
	Sub-Total			51.61			62.01	10.40	20.14	2.27
	Other Charges (kWh)	5,000	0.0227	113.50	5,000	0.0227	113.50	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	4,000	0.0580	232.00	4,000	0.0580	232.00	0.00	0.00	0.00
	Total Bill			447.11			457.51	10.40	2.33	2.27

GENERAL SERVICE Less than 50 kW

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 10,000 kWh	Monthly Service Charge			15.61			19.23	3.62	23.21	0.40
	Distribution (kWh)	10,000	0.0072	72.00	10,000	0.0066	65.60	-6.40	-8.89	-0.71
	Regulatory Assets (kWh)				10,000	0.0020	19.95	19.95		2.21
	Sub-Total			87.61			104.78	17.17	19.60	1.90
	Other Charges (kWh)	10,000	0.0227	227.00	10,000	0.0227	227.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	9,000	0.0580	522.00	9,000	0.0580	522.00	0.00	0.00	0.00
	Total Bill			886.61			903.78	17.17	1.94	1.90

GENERAL SERVICE Less than 50 kW

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 15,000 kWh	Monthly Service Charge			15.61			19.23	3.62	23.21	0.27
	Distribution (kWh)	15,000	0.0072	108.00	15,000	0.0066	98.40	-9.60	-8.89	-0.71
	Regulatory Assets (kWh)				15,000	0.0020	29.92	29.92		2.22
	Sub-Total			123.61			147.55	23.94	19.37	1.77
	Other Charges (kWh)	15,000	0.0227	340.50	15,000	0.0227	340.50	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	14,000	0.0580	812.00	14,000	0.0580	812.00	0.00	0.00	0.00
	Total Bill			1,326.11			1,350.05	23.94	1.81	1.77



9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

GENERAL SERVICE Greater than 50 kW (to 3000 kW)

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption									
15,000 kWh									
60 kW									
Monthly Service Charge			157.53			190.38	32.85	20.85	2.14
Distribution (kWh)	15,000	0.0000	0.00	15,000	0.0000	0.00	0.00	#DIV/0!	0.00
Distribution (kW)	60	1.2701	76.21	60	0.7975	47.85	-28.36	-37.21	-1.85
Regulatory Assets (kW)				60	0.5337	32.02	32.02		2.09
Sub-Total			233.74			270.25	36.52	15.62	2.38
Other Charges (kWh)	15,000	0.0132	198.00	15,000	0.0132	198.00	0.00	0.00	0.00
Other Charges (kW)	60	3.2456	194.74	60	3.2456	194.74	0.00	0.00	0.00
Cost of Power Commodity (kWh)	0	0.0580	0.00	0	0.0580	0.00	0.00	#DIV/0!	0.00
Cost of Power Commodity (kW)	15,000	0.0580	870.00	15,000	0.0580	870.00	0.00	0.00	0.00
Total Bill			1,496.47			1,532.99	36.52	2.44	2.38

GENERAL SERVICE Greater than 50 kW (to 3000 kW)

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
40,000 kWh									
100 kW									
Monthly Service Charge			157.53			190.38	32.85	20.85	0.94
Distribution (kWh)	40,000	0.0000	0.00	40,000	0.0000	0.00	0.00	#DIV/0!	0.00
Distribution (kW)	100	1.2701	127.01	100	0.7975	79.75	-47.26	-37.21	-1.35
Regulatory Assets (kW)				100	0.5337	53.37	53.37		1.53
Sub-Total			284.54			323.50	38.96	13.69	1.11
Other Charges (kWh)	40,000	0.0132	528.00	40,000	0.0132	528.00	0.00	0.00	0.00
Other Charges (kW)	100	3.2456	324.56	100	3.2456	324.56	0.00	0.00	0.00
Cost of Power Commodity (kWh)	0	0.0580	0.00	0	0.0580	0.00	0.00	#DIV/0!	0.00
Cost of Power Commodity (kW)	40,000	0.0580	2,320.00	40,000	0.0580	2,320.00	0.00	0.00	0.00
Total Bill			3,457.10			3,496.06	38.96	1.13	1.11

GENERAL SERVICE Greater than 50 kW (to 3000 kW)

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
100,000 kWh									
500 kW									
Monthly Service Charge			157.53			190.38	32.85	20.85	0.34
Distribution (kWh)	100,000	0.0000	0.00	100,000	0.0000	0.00	0.00	#DIV/0!	0.00
Distribution (kW)	500	1.2701	635.05	500	0.7975	398.73	-236.32	-37.21	-2.46
Regulatory Assets (kW)				500	0.5337	266.87	266.87		2.78
Sub-Total			792.58			855.98	63.40	8.00	0.66
Other Charges (kWh)	100,000	0.0132	1,320.00	100,000	0.0132	1,320.00	0.00	0.00	0.00
Other Charges (kW)	500	3.2456	1,622.80	500	3.2456	1,622.80	0.00	0.00	0.00
Cost of Power Commodity (kWh)	0	0.0580	0.00	0	0.0580	0.00	0.00	#DIV/0!	0.00
Cost of Power Commodity (kW)	100,000	0.0580	5,800.00	100,000	0.0580	5,800.00	0.00	0.00	0.00
Total Bill			9,535.38			9,598.78	63.40	0.66	0.66



EDR 2006 MODEL (ver. 2.1)

Welland Hydro-Electric System Corp.

ED-2003-0002 (RP-2005-0020, EB-2005-0428)

August 26, 2005

9-1ALT BILL IMPACTS (*Monthly Consumptions*)

constant RTSR and Cost of Power Commodity



9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

GENERAL SERVICE Greater than 50 kW (to 3000 kW)

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
400,000 kWh									
1,000 kW									
Monthly Service Charge			157.53			190.38	32.85	20.85	0.10
Distribution (kWh)	400,000	0.0000	0.00	400,000	0.0000	0.00	0.00	#DIV/0!	0.00
Distribution (kW)	1,000	1.2701	1,270.10	1,000	0.7975	797.46	-472.64	-37.21	-1.42
Regulatory Assets (kW)				1,000	0.5337	533.75	533.75		1.61
Sub-Total			1,427.63			1,521.59	93.96	6.58	0.28
Other Charges (kWh)	400,000	0.0132	5,280.00	400,000	0.0132	5,280.00	0.00	0.00	0.00
Other Charges (kW)	1,000	3.2456	3,245.60	1,000	3.2456	3,245.60	0.00	0.00	0.00
Cost of Power Commodity (kWh)	0	0.0580	0.00	0	0.0580	0.00	0.00	#DIV/0!	0.00
Cost of Power Commodity (kW)	400,000	0.0580	23,200.00	400,000	0.0580	23,200.00	0.00	0.00	0.00
Total Bill			33,153.23			33,247.19	93.96	0.28	0.28

GENERAL SERVICE Greater than 50 kW (to 3000 kW)

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
1,000,000 kWh									
3,000 kW									
Monthly Service Charge			157.53			190.38	32.85	20.85	0.04
Distribution (kWh)	1,000,000	0.0000	0.00	1,000,000	0.0000	0.00	0.00	#DIV/0!	0.00
Distribution (kW)	3,000	1.2701	3,810.30	3,000	0.7975	2,392.38	-1,417.92	-37.21	-1.67
Regulatory Assets (kW)				3,000	0.5337	1,601.24	1,601.24		1.88
Sub-Total			3,967.83			4,184.00	216.17	5.45	0.25
Other Charges (kWh)	1,000,000	0.0132	13,200.00	1,000,000	0.0132	13,200.00	0.00	0.00	0.00
Other Charges (kW)	3,000	3.2456	9,736.80	3,000	3.2456	9,736.80	0.00	0.00	0.00
Cost of Power Commodity (kWh)	0	0.0580	0.00	0	0.0580	0.00	0.00	#DIV/0!	0.00
Cost of Power Commodity (kW)	1,000,000	0.0580	58,000.00	1,000,000	0.0580	58,000.00	0.00	0.00	0.00
Total Bill			84,904.63			85,120.80	216.17	0.25	0.25

GENERAL SERVICE Large Use (> 5000 kW)

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption									
2,800,000 kWh									
6,000 kW									
Monthly Service Charge			8,641.82			10,551.57	1,909.75	22.10	0.82
Distribution (kWh)	2,800,000	0.0000	0.00	2,800,000	0.0000	0.00	0.00	#DIV/0!	0.00
Distribution (kW)	6,000	1.2675	7,605.00	6,000	0.7119	4,271.65	-3,333.35	-43.83	-1.42
Regulatory Assets (kW)				6,000	0.1004	602.49	602.49		0.26
Sub-Total			16,246.82			15,425.71	-821.11	-5.05	-0.35
Other Charges (kWh)	2,800,000	0.0132	36,960.00	2,800,000	0.0132	36,960.00	0.00	0.00	0.00
Other Charges (kW)	6,000	3.2212	19,327.20	6,000	3.2212	19,327.20	0.00	0.00	0.00
Cost of Power Commodity (kWh)	0	0.0580	0.00	0	0.0580	0.00	0.00	#DIV/0!	0.00
Cost of Power Commodity (kW)	2,800,000	0.0580	162,400.00	2,800,000	0.0580	162,400.00	0.00	0.00	0.00
Total Bill			234,934.02			234,112.91	-821.11	-0.35	-0.35



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Welland Hydro-Electric System Corp.

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9-1ALT BILL IMPACTS (*Monthly Consumptions*)

constant RTSR and Cost of Power Commodity



9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

GENERAL SERVICE Large Use (> 5000 kW)

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
10,000,000 kWh									
15,000 kW									
Monthly Service Charge			8,641.82			10,551.57	1,909.75	22.10	0.24
Distribution (kWh)	10,000,000	0.0000	0.00	10,000,000	0.0000	0.00	0.00	#DIV/0!	0.00
Distribution (kW)	15,000	1.2675	19,012.50	15,000	0.7119	10,679.11	-8,333.39	-43.83	-1.06
Regulatory Assets (kW)				15,000	0.1004	1,506.22	1,506.22		0.19
Sub-Total			27,654.32			22,736.90	-4,917.42	-17.78	-0.63
Other Charges (kWh)	10,000,000	0.0132	132,000.00	10,000,000	0.0132	132,000.00	0.00	0.00	0.00
Other Charges (kW)	15,000	3.2212	48,318.00	15,000	3.2212	48,318.00	0.00	0.00	0.00
Cost of Power Commodity (kWh)	0	0.0580	0.00	0	0.0580	0.00	0.00	#DIV/0!	0.00
Cost of Power Commodity (kW)	10,000,000	0.0580	580,000.00	10,000,000	0.0580	580,000.00	0.00	0.00	0.00
Total Bill			787,972.32			783,054.90	-4,917.42	-0.62	-0.63

GENERAL SERVICE Large Use (> 5000 kW)

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
1,200,000 kWh									
Monthly Service Charge			8,641.82			10,551.57	1,909.75	22.10	1.99
Distribution (kWh)	1,200,000	0.0000	0.00	1,200,000	0.0000	0.00	0.00	#DIV/0!	0.00
Regulatory Assets (kW)				0	0.1004	0.00	0.00		0.00
Sub-Total			8,641.82			10,551.57	1,909.75	22.10	1.99
Other Charges (kWh)	1,200,000	0.0132	15,840.00	1,200,000	0.0132	15,840.00	0.00	0.00	0.00
Cost of Power Commodity (kWh)	0	0.0580	0.00	0	0.0580	0.00	0.00	#DIV/0!	0.00
Cost of Power Commodity (kW)	1,200,000	0.0580	69,600.00	1,200,000	0.0580	69,600.00	0.00	0.00	0.00
Total Bill			94,081.82			95,991.57	1,909.75	2.03	1.99

Sentinel Lighting

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption									
150 kWh									
1 kW									
Monthly Service Charge			0.30			0.36	0.06	20.46	0.47
Distribution (kWh)	150	0.0000	0.00	150	0.0000	0.00	0.00	#DIV/0!	0.00
Distribution (kW)	1	1.5140	0.76	1	0.8158	0.41	-0.35	-46.12	-2.65
Regulatory Assets (kW)				1	1.2981	0.65	0.65		4.93
Sub-Total			1.06			1.42	0.36	34.18	2.75
Other Charges (kWh)	150	0.0132	1.98	150	0.0132	1.98	0.00	0.00	0.00
Other Charges (kW)	1	3.0229	1.51	1	3.0229	1.51	0.00	0.00	0.00
Cost of Power Commodity (kWh)	0	0.0500	0.00	0	0.0500	0.00	0.00	#DIV/0!	0.00
Cost of Power Commodity (kW)	150	0.0550	8.25	150	0.0550	8.25	0.00	0.00	0.00
Total Bill			12.80			13.16	0.36	2.82	2.75



9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

Sentinel Lighting

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge		0.30			0.36	0.06	20.46	0.32
200 kWh	Distribution (kWh)	200	0.0000	0.00	200	0.0000	0.00	#DIV/0!	0.00
1 kW	Distribution (kW)	1	1.5140	1.51	1	0.8158	-0.70	-46.12	-3.65
	Regulatory Assets (kW)				1	1.2981	1.30		6.78
	Sub-Total		1.81			2.48	0.66	36.45	3.46
	Other Charges (kWh)	200	0.0132	2.64	200	0.0132	2.64	0.00	0.00
	Other Charges (kW)	1	3.0229	3.02	1	3.0229	3.02	0.00	0.00
	Cost of Power Commodity (kWh)	0	0.0500	0.00	0	0.0500	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	200	0.0550	11.00	200	0.0550	11.00	0.00	0.00
	Total Bill		18.48			19.14	0.66	3.58	3.46

Street Lighting

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge		0.15			0.18	0.03	22.38	0.27
150 kWh	Distribution (kWh)	150	0.0000	0.00	150	0.0000	0.00	#DIV/0!	0.00
1 kW	Distribution (kW)	1	1.2539	0.63	1	0.7619	-0.25	-39.23	-2.00
	Regulatory Assets (kW)				1	0.0477	0.02		0.19
	Sub-Total		0.78			0.59	-0.19	-24.27	-1.53
	Other Charges (kWh)	150	0.0132	1.98	150	0.0132	1.98	0.00	0.00
	Other Charges (kW)	1	3.0162	1.51	1	3.0162	1.51	0.00	0.00
	Cost of Power Commodity (kWh)	0	0.0500	0.00	0	0.0500	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	150	0.0550	8.25	150	0.0550	8.25	0.00	0.00
	Total Bill		12.52			12.33	-0.19	-1.51	-1.53

Street Lighting

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge		0.15			0.18	0.03	22.38	18.29
	Regulatory Assets (kW)				0	0.0477	0.00		0.00
	Sub-Total		0.15			0.18	0.03	22.38	18.29
	Cost of Power Commodity (kWh)	0	0.0500	0.00	0	0.0500	0.00	#DIV/0!	0.00
	Total Bill		0.15			0.18	0.03	22.38	18.29



9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

Street Lighting

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
Monthly Service Charge			0.15			0.18	0.03	22.38	18.29
Regulatory Assets (kW)				0	0.0477	0.00	0.00		0.00
Sub-Total			0.15			0.18	0.03	22.38	18.29
Cost of Power Commodity (kWh)	0	0.0500	0.00	0	0.0500	0.00	0.00	#DIV/0!	0.00
Total Bill			0.15			0.18	0.03	22.38	18.29



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Welland Hydro-Electric System Corp.

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9-2ALT BILL IMPACTS %

constant RTSR and Cost of Power Commodity

	Volume		Change %			Volume		Change %			Volume		Change %			
	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill	
RESIDENTIAL																
Regular	100		24.6	22.8	15.1	250		25.2	21.5	10.7	500		25.9	20.3	8.1	
GENERAL SERVICE																
Less than 50 kW	1,000		21.8	16.2	5.2	2,000		21.1	13.9	3.5	5,000		20.1	11.7	2.3	
Greater than 50 kW (to 3000 kW)	15,000	60	15.6	9.7	2.4	40,000	100	13.7	7.8	1.1	100,000	500	8.0	4.4	0.7	
Large Use (> 5000 kW)	2,800,000	6,000	(5.1)	(1.3)	(0.3)	10,000,000	15,000	(17.8)	(5.3)	(0.6)	1,200,000		22.1	22.1	2.0	
Unmetered Scattered Load			(38.4)	(38.4)	(38.4)			(38.4)	(38.4)	(38.4)			(38.4)	(38.4)	(38.4)	
Sentinel Lighting	150	1	34.2	15.6	2.8	200	1	36.5	15.3	3.6			20.5	20.5	20.5	
Street Lighting	150	1	(24.3)	(6.6)	(1.5)			22.4	22.4	22.4			22.4	22.4	22.4	



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9-2ALT BILL IMPACTS %

constant RTSR and Cost of Power Commodity

	Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL					
Regular	750		26.4	19.6	6.9
GENERAL SERVICE					
Less than 50 kW	10,000		19.6	10.7	1.9
Greater than 50 kW (to 3000 kW)	400,000	1,000	6.6	3.8	0.3
Large Use (> 5000 kW)			22.1	22.1	22.1
Unmetered Scattered Load			(38.4)	(38.4)	(38.4)
Sentinel Lighting			20.5	20.5	20.5
Street Lighting			22.4	22.4	22.4



9-2ALT BILL IMPACTS %
constant RTSR and Cost of Power Commodity

	Volume		Change %			Volume		Change %			Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL															
Regular	1,000		26.7	19.1	6.3	1,500		27.2	18.5	5.5	2,000		27.5	18.2	5.1
GENERAL SERVICE															
Less than 50 kW	15,000		19.4	10.4	1.8			23.2	23.2	23.2			23.2	23.2	23.2
Greater than 50 kW (to 3000 kW)	1,000,000	3,000	5.4	3.4	0.3			20.9	20.9	20.9			20.9	20.9	20.9
Large Use (> 5000 kW)			22.1	22.1	22.1			22.1	22.1	22.1			22.1	22.1	22.1
Unmetered Scattered Load			(38.4)	(38.4)	(38.4)			(38.4)	(38.4)	(38.4)			(38.4)	(38.4)	(38.4)
Sentinel Lighting			20.5	20.5	20.5			20.5	20.5	20.5			20.5	20.5	20.5
Street Lighting			22.4	22.4	22.4			22.4	22.4	22.4			22.4	22.4	22.4



EDR 2006 MODEL (ver. 2.1)

Welland Hydro-Electric System Corp.

ED-2003-0002 (RP-2005-0020, EB-2005-0428)

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10-1 RATES SCHEDULE (Part 1)

*Schedule of Distribution Rates and Charges
Effective May 1, 2006*

<u>Customer Class</u>	<u>Item Description</u>	<u>Unit</u>	<u>Rate</u> <u>\$</u>
<u>RESIDENTIAL Regular</u>			
	<u>GENERAL SERVICE Less than 50 kW</u>		
	<u>GENERAL SERVICE Greater than 50 kW</u> <u>(to 3000 kW)</u>		
	<u>GENERAL SERVICE Large Use (> 5000</u> <u>kW)</u>		
	<u>GENERAL SERVICE Unmetered</u> <u>Scattered Load</u>		
	<u>Sentinel Lighting</u>		
	<u>Street Lighting</u>		



EDR 2006 MODEL (ver. 2.1)

Welland Hydro-Electric System Corp.

ED-2003-0002 (RP-2005-0020, EB-2005-0428)

August 26, 2005

10-2 RATES SCHEDULE (Part 2)

Schedule of Distribution Rates and Charges Effective May 1, 2006

Item Description (Rate Code)	Calculation Basis	Rate \$
Arrears certificate (1)	Standard	15.00
Statement of account (2)	Standard	15.00
Request for other billing information (5)	Standard	15.00
Easement letter (6)	Standard	15.00
Account history (9)	Standard	15.00
Returned cheque charge (plus bank charges) (11)	Standard	15.00
Charge to certify cheque (12)	Standard	15.00
Legal letter charge (13)	Standard	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable) (14)	Standard	30.00
Special meter reads (15)	Standard	30.00
Disconnect/Reconnect at meter - during regular hours (18)	Standard	65.00



EDR 2006 MODEL (ver. 2.1)

Welland Hydro-Electric System Corp.

ED-2003-0002 (RP-2005-0020, EB-2005-0428)

August 26, 2005

10-2 RATES SCHEDULE (Part 2)

Schedule of Distribution Rates and Charges

Effective May 1, 2006

Item Description (Rate Code)	Calculation Basis	Rate \$
Install/Remove load control device - during regular hours (19)	Standard	65.00
Disconnect/Reconnect at meter - after regular hours (20)	Standard	185.00
Meter dispute charge plus Measurement Canada fees (if meter found correct) (24)	Standard	30.00
Specific Charge for Access to the Power Poles \$/pole/year (30)	Standard	22.35
Meter upgrade requested by customer plus installation (31)	<i>addnl. charge</i>	120.00

Loss Factors

Supply Facilities Loss Factor	1.0045
Distribution Loss Factor - Secondary Metered Customer < 5,000 kW	1.0551
Distribution Loss Factor - Secondary Metered Customer > 5,000 kW	1.0100
Distribution Loss Factor - Primary Metered Customer < 5,000 kW	1.0446
Distribution Loss Factor - Primary Metered Customer > 5,000 kW	1.0000
Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0599
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0493
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0045



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Welland Hydro-Electric System Corp.

ED-2003-0002 (RP-2005-0020, EB-2005-0428)

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10-3 RATES SCHEDULE (Part 3)

*Schedule of Distribution Rates and Charges
Effective May 1, 2006*

Customer Class	Unit	Network Rate \$	Connection Rate \$
RESIDENTIAL Regular	per kWh	0.0062	0.0046
GENERAL SERVICE Less than 50 kW	per kWh	0.0055	0.0042
GENERAL SERVICE Greater than 50 kW (to 3000 kW)	per kW	1.8997	1.4294
GENERAL SERVICE Large Use (> 5000 kW)	per kW	1.3808	1.9013
GENERAL SERVICE Unmetered Scattered Load	per kWh	0.0055	0.0042
Sentinel Lighting	per kW	1.7694	1.3313
Street Lighting	per kW	1.7655	1.3284



10-4 DISTR. RATES - RECONCILED

Volumes from 7-1			Rates from 8-5			Calculated Revenue		Allocations		
Number of Customers (Connections)	3 yr average kWh per customer	3 yr average kW per customer	Rate per kWh (\$)	Rate per kW (\$)	Fixed Service Charge (\$)	Full Precision \$	Pro-forma Billing Rates \$	Base Revenue Requirement - B.R.R. #1 (from 7-1) \$	LV Wheeling Requirement - B.R.R. #2 (from 7-2) \$	CDM Requirement - B.R.R. #3 (from 7-3) \$

RESIDENTIAL

Regular	19,142	8,046	0	0.0129	0.0000	13.04	4,980,108	4,982,230	4,918,088	0	0
Regular	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Regular	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Regular	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Urban	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Urban	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Urban	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Urban	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Suburban	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Suburban	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Suburban	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Suburban	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0



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10-4 DISTR. RATES - RECONCILED

	Volumes from 7-1			Rates from 8-5			Calculated Revenue		Allocations		
	Number of Customers (Connections)	3 yr average kWh per customer	3 yr average kW per customer	Rate per kWh (\$)	Rate per kW (\$)	Fixed Service Charge (\$)	Full Precision \$	Pro-forma Billing Rates \$	Base Revenue Requirement - B.R.R. #1 (from 7-1) \$	LV Wheeling Requirement - B.R.R. #2 (from 7-2) \$	CDM Requirement - B.R.R. #3 (from 7-3) \$
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
GENERAL SERVICE											
Less than 50 kW	1,650	28,111	0	0.0066	0.0000	19.23	685,069	686,878	679,723	0	0
Less than 50 kW	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Less than 50 kW	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Less than 50 kW	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Less than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Less than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Less than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Less than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other < 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other < 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other < 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other < 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Greater than 50 kW (to 3000 kW)	208	751,829	2,043	0.0000	0.7975	190.38	814,138	814,157	813,464	0	0
Greater than 50 kW (to 3000 kW)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Greater than 50 kW (to 3000 kW)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Greater than 50 kW (to 3000 kW)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Greater than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Greater than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Greater than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Greater than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0



EDR 2006 MODEL (ver. 2.1)

Welland Hydro-Electric System Corp.

ED-2003-0002 (RP-2005-0020, EB-2005-0428)

August 26, 2005

10-4 DISTR. RATES - RECONCILED

	Volumes from 7-1			Rates from 8-5			Calculated Revenue		Allocations		
	Number of Customers (Connections)	3 yr average kWh per customer	3 yr average kW per customer	Rate per kWh (\$)	Rate per kW (\$)	Fixed Service Charge (\$)	Full Precision \$	Pro-forma Billing Rates \$	Base Revenue Requirement - B.R.R. #1 (from 7-1) \$	LV Wheeling Requirement - B.R.R. #2 (from 7-2) \$	CDM Requirement - B.R.R. #3 (from 7-3) \$
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Intermediate Use (3000 - 5000 kW)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Intermediate Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Intermediate Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Intermediate Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Large Use (> 5000 kW)	3	37,360,381	94,388	0.0000	0.7119	10,551.57	581,452	581,440	581,442	0	0
Large Use (> 5000 kW)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Large Use (> 5000 kW)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Large Use (> 5000 kW)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Unmetered Scattered Load	243	4,998	0	0.0066	0.0000	9.62	36,009	36,068	36,971	0	0
Unmetered Scattered Load	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Unmetered Scattered Load	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Unmetered Scattered Load	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Sentinel Lighting	728	1,638	3	0.0000	0.8158	0.36	4,950	4,938	4,950	0	0
Sentinel Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Sentinel Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Sentinel Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Street Lighting	6,495	704	2	0.0000	0.7619	0.18	24,156	23,877	24,156	0	0
Street Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Street Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0
Street Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0



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Welland Hydro-Electric System Corp.

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10-4 DISTR. RATES - RECONCILED

Volumes from 7-1			Rates from 8-5			Calculated Revenue		Allocations		
Number of Customers (Connections)	3 yr average kWh per customer	3 yr average kW per customer	Rate per kWh (\$)	Rate per kW (\$)	Fixed Service Charge (\$)	Full Precision \$	Pro-forma Billing Rates \$	Base Revenue Requirement - B.R.R. #1 (from 7-1) \$	LV Wheeling Requirement - B.R.R. #2 (from 7-2) \$	CDM Requirement - B.R.R. #3 (from 7-3) \$
Back-up/Standby Power	0	0	0	0.0000	0.0000	0.00	0	0	0	0
Back-up/Standby Power	0	0	0	0.0000	0.0000	0.00	0	0	0	0
Back-up/Standby Power	0	0	0	0.0000	0.0000	0.00	0	0	0	0
Back-up/Standby Power	0	0	0	0.0000	0.0000	0.00	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0
Transformer Allowance (from 6-3)							-302,587	-302,587	-302,587	
TOTALS	28,469						6,823,295	6,827,001	6,756,208	0



10-4 DISTR. RATES - RECONCILED

Revenue Requirement including CDM & LV/Wheeling \$	Difference	
	Full Precision \$	Pro-forma Billing \$

RESIDENTIAL

Regular	4,918,088	-62,020	-64,142
Regular	0	0	0
Regular	0	0	0
Regular	0	0	0
Time of Use	0	0	0
Time of Use	0	0	0
Time of Use	0	0	0
Time of Use	0	0	0
Urban	0	0	0
Urban	0	0	0
Urban	0	0	0
Urban	0	0	0
Suburban	0	0	0
Suburban	0	0	0
Suburban	0	0	0
Suburban	0	0	0
Other (specify)	0	0	0
Other (specify)	0	0	0
Other (specify)	0	0	0
Other (specify)	0	0	0
Other (specify)	0	0	0
Other (specify)	0	0	0
Other (specify)	0	0	0
Other (specify)	0	0	0
Other (specify)	0	0	0
Other (specify)	0	0	0
Other (specify)	0	0	0
Other (specify)	0	0	0
Other (specify)	0	0	0



10-4 DISTR. RATES - RECONCILED

Revenue Requirement including CDM & LV/Wheeling \$	Difference	
	Full Precision \$	Pro-forma Billing \$

Other (specify)	0	0	0
Other (specify)	0	0	0
Other (specify)	0	0	0
Other (specify)	0	0	0
Other (specify)	0	0	0
Other (specify)	0	0	0
Other (specify)	0	0	0

GENERAL SERVICE

Less than 50 kW	679,723	-5,346	-7,155
Less than 50 kW	0	0	0
Less than 50 kW	0	0	0
Less than 50 kW	0	0	0
Less than 50 kW Time of Use	0	0	0
Less than 50 kW Time of Use	0	0	0
Less than 50 kW Time of Use	0	0	0
Less than 50 kW Time of Use	0	0	0
Other < 50 kW (specify) .	0	0	0
Other < 50 kW (specify) .	0	0	0
Other < 50 kW (specify) .	0	0	0
Other < 50 kW (specify) .	0	0	0
Greater than 50 kW (to 3000 kW)	813,464	-674	-693
Greater than 50 kW (to 3000 kW)	0	0	0
Greater than 50 kW (to 3000 kW)	0	0	0
Greater than 50 kW (to 3000 kW)	0	0	0
Greater than 50 kW Time of Use	0	0	0
Greater than 50 kW Time of Use	0	0	0
Greater than 50 kW Time of Use	0	0	0
Greater than 50 kW Time of Use	0	0	0
Other > 50 kW (specify) .	0	0	0
Other > 50 kW (specify) .	0	0	0



10-4 DISTR. RATES - RECONCILED

Revenue Requirement including CDM & LV/Wheeling \$	Difference	
	Full Precision \$	Pro-forma Billing \$

Other > 50 kW (specify) .	0	0	0
Other > 50 kW (specify) .	0	0	0
Other > 50 kW (specify) .	0	0	0
Other > 50 kW (specify) .	0	0	0
Other > 50 kW (specify) .	0	0	0
Other > 50 kW (specify) .	0	0	0
Other > 50 kW (specify) .	0	0	0
Other > 50 kW (specify) .	0	0	0
Other > 50 kW (specify) .	0	0	0
Other > 50 kW (specify) .	0	0	0
Intermediate Use (3000 - 5000 kW)	0	0	0
Intermediate Use	0	0	0
Intermediate Use	0	0	0
Intermediate Use	0	0	0
Large Use (> 5000 kW)	581,442	-10	2
Large Use (> 5000 kW)	0	0	0
Large Use (> 5000 kW)	0	0	0
Large Use (> 5000 kW)	0	0	0
Unmetered Scattered Load	36,971	963	903
Unmetered Scattered Load	0	0	0
Unmetered Scattered Load	0	0	0
Unmetered Scattered Load	0	0	0
Sentinel Lighting	4,950	0	12
Sentinel Lighting	0	0	0
Sentinel Lighting	0	0	0
Sentinel Lighting	0	0	0
Street Lighting	24,156	0	279
Street Lighting	0	0	0
Street Lighting	0	0	0
Street Lighting	0	0	0



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Welland Hydro-Electric System

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10-4 DISTR. RATES - RECONCILED

Revenue Requirement including CDM & LV/Wheeling \$	Difference	
	Full Precision \$	Pro-forma Billing \$

Back-up/Standby Power	0	0	0
Back-up/Standby Power	0	0	0
Back-up/Standby Power	0	0	0
Back-up/Standby Power	0	0	0
Other (specify)	0	0	0
Other (specify)	0	0	0
Other (specify)	0	0	0
Other (specify)	0	0	0
Other (specify)	0	0	0
Other (specify)	0	0	0
Other (specify)	0	0	0
Other (specify)	0	0	0
Transformer Allowance (from 6-3)	-302,587		
TOTALS	6,756,208	-67,087	-70,794



USoA Accounts and Minimum Groupings in the EDR 2006 Model

Appendix A.1

Minimum Groupings with Account Numbers

[Overview](#)

Minimum Group

Account Numbers

Distribution

Balance Sheet Groups

1	Land and Buildings	1805, 1806, 1808, 1810, 1905, 1906
2	TS Primary Above 50	1815
3	DS	1820
4	Poles, Wires	1830, 1835, 1840, 1845
5	Line Transformers	1850
6	Services and Meters	1855, 1860
7	General Plant	1908, 1910
8	Equipment	1915, 1930, 1935, 1940, 1945, 1950, 1955, 1960
9	IT Assets	1920, 1925
10	CDM Expenditures & Recoveries	1565 (new account)
11	Other Distribution Assets	1608, 1825, 1970, 1975, 1980, 1990, 2005, 2010, 2050
12	Contributions and Grants	1995
13	Accumulated Amortization	2105, 2120

Income Statement Groups

14	Sales of Electricity	4006, 4010, 4015, 4020, 4025, 4030, 4035, 4040, 4045, 4050, 4055, 4060, 4062, 4064 (new account), 4066, 4068
15	Distribution Services Revenue	4080
16	Late Payment Charges	4225
17	Specific Service Charges	4235
18	Other Distribution Revenue	4082, 4084, 4090, 4205, 4210, 4215, 4220, 4240, 4245
19	Power Supply Expenses (Working Capital)	4705, 4708, 4710, 4712, 4714, 4716, 4730, 5685
20	Operation (Working Capital)	5005, 5010, 5012, 5014, 5015, 5016, 5017, 5020, 5025, 5030, 5035, 5040, 5045, 5050, 5055, 5065, 5070, 5075, 5085, 5090, 5095, 5096
21	Maintenance (Working Capital)	5105, 5110, 5112, 5114, 5120, 5125, 5130, 5135, 5145, 5150, 5155, 5160, 5175
22	Billing and Collection (Working Capital)	5305, 5310, 5315, 5320, 5325, 5330, 5340
23	Administrative and General Expenses (Working Capital)	5605, 5610, 5615, 5620, 5625, 5630, 5640, 5645, 5650, 5655, 5665, 5670, 5675, 5680
24	Community Relations (Working Capital)	5405, 5410, 5420, 5425
25	Community Relations - CDM (Working Capital)	5415
26	Insurance Expense (Working Capital)	5635, 6210
27	Bad Debt Expense (Working Capital)	5335
28	Advertising Expenses	5515, 5660
29	Charitable Contributions	6205
30	Other Distribution Expenses	5505, 5510, 5520, 6105, 6215, 6225
31	Amortization of Assets	5705, 5710, 5715, 5730, 5735, 5740



USoA Accounts and Minimum Groupings in the EDR 2006 Model

Appendix A.1
Minimum Groupings with Account Numbers

[Overview](#)

Minimum Group

Account Numbers

Unclassified

Balance Sheet Groups

32	Unclassified Asset	1005, 1010, 1020, 1030, 1040, 1060, 1070, 1100, 1102, 1104, 1105, 1110, 1120, 1130, 1140, 1150, 1170, 1180, 1190, 1200, 1210, 1305, 1330, 1340, 1350, 1405, 1408, 1410, 1415, 1425, 1445, 1455, 1460, 1465, 1470, 1475, 1480, 1485, 1490, 1505, 1508, 1510, 1515, 1516, 1518, 1520, 1525, 1530, 1540, 1545, 1548, 1560, 1562, 1563, 1570, 1571, 1572, 1574, 1580, 1582, 1584, 1586, 1588, 1605, 2060, 2140
33	Liability	2205, 2208, 2210, 2215, 2220, 2225, 2240, 2242, 2250, 2252, 2254, 2256, 2260, 2262, 2264, 2268, 2270, 2272, 2285, 2290, 2292, 2294, 2296, 2305, 2306, 2308, 2310, 2315, 2320, 2325, 2330, 2335, 2340, 2345, 2348, 2350, 2405, 2410, 2415, 2425, 2435, 2505, 2510, 2515, 2520, 2525, 2530, 2550
34	Equity	3005, 3008, 3010, 3020, 3022, 3026, 3030, 3035, 3040, 3045, 3046, 3047, 3048, 3049, 3055, 3065

Income Statement Groups

35	Other Revenue - Unclassified	4062, 4066, 4068, 4105, 4110, 4230, 4375, 4380, 4385
36	Other Income & Deductions	4305, 4310, 4315, 4320, 4325, 4330, 4335, 4340, 4345, 4350, 4355, 4360, 4365, 4370, 4390, 4395, 4398, 4405, 4415
37	Other Power Supply Expenses	4715, 4720, 4725, 5205, 5210, 5215
38	Income Tax Expense - Unclassified	6110, 6115
39	Interest Expense - Unclassified	6005, 6010, 6015, 6020, 6025, 6030, 6035, 6040, 6042, 6045
40	Unclassified Expenses	6305, 6310, 6315, 6405, 6410, 6415
41	Other Amortization - Unclassified	5720, 5725

Non-Distribution

Balance Sheet Groups

42	Non-Distribution Asset	1606, 1610, 1615, 1616, 1620, 1630, 1635, 1640, 1645, 1650, 1655, 1660, 1665, 1670, 1675, 1680, 1685, 1705, 1706, 1708, 1710, 1715, 1720, 1725, 1730, 1735, 1740, 1745, 1865, 1870, 1875, 1965, 1985, 2020, 2030, 2040, 2055, 2065, 2070, 2075, 2160, 2180
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Income Statement Groups

43	Non-Distribution Expenses	4505, 4510, 4515, 4520, 4525, 4530, 4535, 4540, 4545, 4550, 4555, 4560, 4565, 4605, 4610, 4615, 4620, 4625, 4630, 4635, 4640, 4805, 4810, 4815, 4820, 4825, 4830, 4835, 4840, 4845, 4850, 4905, 4910, 4946, 4930, 4935, 4940, 4945, 4950, 4960, 4965, 5060, 5165, 5170, 5172, 5178, 5185, 5190, 5192, 5195
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Minimum Groups and USoA Accounts in the EDR Model

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Accumulated Amortization	2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Distribution
Accumulated Amortization	2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Distribution
Administrative and General Expenses (Working Capital)	5605	Executive Salaries and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5610	Management Salaries and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5615	General Administrative Salaries and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5620	Office Supplies and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5625	Administrative Expense Transferred Credit	Distribution
Administrative and General Expenses (Working Capital)	5630	Outside Services Employed	Distribution
Administrative and General Expenses (Working Capital)	5640	Injuries and Damages	Distribution
Administrative and General Expenses (Working Capital)	5645	Employee Pensions and Benefits	Distribution
Administrative and General Expenses (Working Capital)	5650	Franchise Requirements	Distribution
Administrative and General Expenses (Working Capital)	5655	Regulatory Expenses	Distribution
Administrative and General Expenses (Working Capital)	5665	Miscellaneous General Expenses	Distribution
Administrative and General Expenses (Working Capital)	5670	Rent	Distribution
Administrative and General Expenses (Working Capital)	5675	Maintenance of General Plant	Distribution
Administrative and General Expenses (Working Capital)	5680	Electrical Safety Authority Fees	Distribution
Advertising Expenses	5515	Advertising Expense	Distribution
Advertising Expenses	5660	General Advertising Expenses	Distribution
Amortization of Assets	5705	Amortization Expense - Property, Plant, and Equipment	Distribution
Amortization of Assets	5710	Amortization of Limited Term Electric Plant	Distribution
Amortization of Assets	5715	Amortization of Intangibles and Other Electric Plant	Distribution
Amortization of Assets	5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Distribution
Amortization of Assets	5735	Amortization of Deferred Development Costs	Distribution
Amortization of Assets	5740	Amortization of Deferred Charges	Distribution
Bad Debt Expense (Working Capital)	5335	Bad Debt Expense	Distribution
Billing and Collection (Working Capital)	5305	Supervision	Distribution
Billing and Collection (Working Capital)	5310	Meter Reading Expense	Distribution
Billing and Collection (Working Capital)	5315	Customer Billing	Distribution
Billing and Collection (Working Capital)	5320	Collecting	Distribution
Billing and Collection (Working Capital)	5325	Collecting- Cash Over and Short	Distribution
Billing and Collection (Working Capital)	5330	Collection Charges	Distribution
Billing and Collection (Working Capital)	5340	Miscellaneous Customer Accounts Expenses	Distribution



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
CDM Assets	1565	Conservation and Demand Management Expenditures and Recoveries	Distribution
Charitable Contributions	6205	Donations	Distribution
Community Relations - CDM (Working Capital)	5415	Energy Conservation	Distribution
Community Relations (Working Capital)	5405	Supervision	Distribution
Community Relations (Working Capital)	5410	Community Relations - Sundry	Distribution
Community Relations (Working Capital)	5420	Community Safety Program	Distribution
Community Relations (Working Capital)	5425	Miscellaneous Customer Service and Informational Expenses	Distribution
Contributions and Grants	1995	Contributions and Grants - Credit	Distribution
Distribution Services Revenue	4080	Distribution Services Revenue	Distribution
DS	1820	Distribution Station Equipment - Normally Primary below 50 kV	Distribution
Equipment	1915	Office Furniture and Equipment	Distribution
Equipment	1930	Transportation Equipment	Distribution
Equipment	1935	Stores Equipment	Distribution
Equipment	1940	Tools, Shop and Garage Equipment	Distribution
Equipment	1945	Measurement and Testing Equipment	Distribution
Equipment	1950	Power Operated Equipment	Distribution
Equipment	1955	Communication Equipment	Distribution
Equipment	1960	Miscellaneous Equipment	Distribution
General Plant	1908	Buildings and Fixtures	Distribution
General Plant	1910	Leasehold Improvements	Distribution
Insurance Expense (Working Capital)	5635	Property Insurance	Distribution
Insurance Expense (Working Capital)	6210	Life Insurance	Distribution
IT Assets	1920	Computer Equipment - Hardware	Distribution
IT Assets	1925	Computer Software	Distribution
Land and Buildings	1805	Land	Distribution
Land and Buildings	1806	Land Rights	Distribution
Land and Buildings	1808	Buildings and Fixtures	Distribution
Land and Buildings	1810	Leasehold Improvements	Distribution
Land and Buildings	1905	Land	Distribution
Land and Buildings	1906	Land Rights	Distribution
Late Payment Charges	4225	Late Payment Charges	Distribution
Line Transformers	1850	Line Transformers	Distribution
Maintenance (Working Capital)	5105	Maintenance Supervision and Engineering	Distribution
Maintenance (Working Capital)	5110	Maintenance of Buildings and Fixtures - Distribution Stations	Distribution
Maintenance (Working Capital)	5112	Maintenance of Transformer Station Equipment	Distribution
Maintenance (Working Capital)	5114	Maintenance of Distribution Station Equipment	Distribution
Maintenance (Working Capital)	5120	Maintenance of Poles, Towers and Fixtures	Distribution
Maintenance (Working Capital)	5125	Maintenance of Overhead Conductors and Devices	Distribution
Maintenance (Working Capital)	5130	Maintenance of Overhead Services	Distribution
Maintenance (Working Capital)	5135	Overhead Distribution Lines and Feeders - Right of Way	Distribution
Maintenance (Working Capital)	5145	Maintenance of Underground Conduit	Distribution
Maintenance (Working Capital)	5150	Maintenance of Underground Conductors and Devices	Distribution
Maintenance (Working Capital)	5155	Maintenance of Underground Services	Distribution
Maintenance (Working Capital)	5160	Maintenance of Line Transformers	Distribution
Maintenance (Working Capital)	5175	Maintenance of Meters	Distribution
Non-Distribution Asset	1865	Other Installations on Customer's Premises	Distribution
Non-Distribution Asset	1870	Leased Property on Customer Premises	Distribution
Non-Distribution Asset	1875	Street Lighting and Signal Systems	Distribution



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Operation (Working Capital)	5005	Operation Supervision and Engineering	Distribution
Operation (Working Capital)	5010	Load Dispatching	Distribution
Operation (Working Capital)	5012	Station Buildings and Fixtures Expense	Distribution
Operation (Working Capital)	5014	Transformer Station Equipment - Operation Labour	Distribution
Operation (Working Capital)	5015	Transformer Station Equipment - Operation Supplies and Expenses	Distribution
Operation (Working Capital)	5016	Distribution Station Equipment - Operation Labour	Distribution
Operation (Working Capital)	5017	Distribution Station Equipment - Operation Supplies and Expenses	Distribution
Operation (Working Capital)	5020	Overhead Distribution Lines and Feeders - Operation Labour	Distribution
Operation (Working Capital)	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Distribution
Operation (Working Capital)	5030	Overhead Subtransmission Feeders - Operation	Distribution
Operation (Working Capital)	5035	Overhead Distribution Transformers- Operation	Distribution
Operation (Working Capital)	5040	Underground Distribution Lines and Feeders - Operation Labour	Distribution
Operation (Working Capital)	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Distribution
Operation (Working Capital)	5050	Underground Subtransmission Feeders - Operation	Distribution
Operation (Working Capital)	5055	Underground Distribution Transformers - Operation	Distribution
Operation (Working Capital)	5065	Meter Expense	Distribution
Operation (Working Capital)	5070	Customer Premises - Operation Labour	Distribution
Operation (Working Capital)	5075	Customer Premises - Materials and Expenses	Distribution
Operation (Working Capital)	5085	Miscellaneous Distribution Expense	Distribution
Operation (Working Capital)	5090	Underground Distribution Lines and Feeders - Rental Paid	Distribution
Operation (Working Capital)	5095	Overhead Distribution Lines and Feeders - Rental Paid	Distribution
Operation (Working Capital)	5096	Other Rent	Distribution
Other Distribution Assets	1608	Franchises and Consents	Distribution
Other Distribution Assets	1825	Storage Battery Equipment	Distribution
Other Distribution Assets	1970	Load Management Controls - Customer Premises	Distribution
Other Distribution Assets	1975	Load Management Controls - Utility Premises	Distribution
Other Distribution Assets	1980	System Supervisory Equipment	Distribution
Other Distribution Assets	1990	Other Tangible Property	Distribution
Other Distribution Assets	2005	Property Under Capital Leases	Distribution
Other Distribution Assets	2010	Electric Plant Purchased or Sold	Distribution
Other Distribution Assets	2050	Completed Construction Not Classified--Electric	Distribution
Other Distribution Expenses	5505	Supervision	Distribution
Other Distribution Expenses	5510	Demonstrating and Selling Expense	Distribution
Other Distribution Expenses	6105	Taxes Other Than Income Taxes	Distribution
Other Distribution Expenses	6215	Penalties	Distribution
Other Distribution Expenses	6225	Other Deductions	Distribution
Other Distribution Expenses (Working Capital)	5520	Miscellaneous Sales Expense	Distribution
Other Distribution Revenue	4082	Retail Services Revenues	Distribution
Other Distribution Revenue	4084	Service Transaction Requests (STR) Revenues	Distribution
Other Distribution Revenue	4090	Electric Services Incidental to Energy Sales	Distribution
Other Distribution Revenue	4205	Interdepartmental Rents	Distribution
Other Distribution Revenue	4210	Rent from Electric Property	Distribution
Other Distribution Revenue	4215	Other Utility Operating Income	Distribution
Other Distribution Revenue	4220	Other Electric Revenues	Distribution
Other Distribution Revenue	4240	Provision for Rate Refunds	Distribution
Other Distribution Revenue	4245	Government Assistance Directly Credited to Income	Distribution
Poles, Wires	1830	Poles, Towers and Fixtures	Distribution
Poles, Wires	1835	Overhead Conductors and Devices	Distribution
Poles, Wires	1840	Underground Conduit	Distribution
Poles, Wires	1845	Underground Conductors and Devices	Distribution



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Power Supply Expenses (Working Capital)	4705	Power Purchased	Distribution
Power Supply Expenses (Working Capital)	4708	Charges-WMS	Distribution
Power Supply Expenses (Working Capital)	4710	Cost of Power Adjustments	Distribution
Power Supply Expenses (Working Capital)	4712	Charges-One-Time	Distribution
Power Supply Expenses (Working Capital)	4714	Charges-NW	Distribution
Power Supply Expenses (Working Capital)	4716	Charges-CN	Distribution
Power Supply Expenses (Working Capital)	4730	Rural Rate Assistance Expense	Distribution
Power Supply Expenses (Working Capital)	5685	Independent Market Operator Fees and Penalties	Distribution
Sales of Electricity	4006	Residential Energy Sales	Distribution
Sales of Electricity	4010	Commercial Energy Sales	Distribution
Sales of Electricity	4015	Industrial Energy Sales	Distribution
Sales of Electricity	4020	Energy Sales to Large Users	Distribution
Sales of Electricity	4025	Street Lighting Energy Sales	Distribution
Sales of Electricity	4030	Sentinel Lighting Energy Sales	Distribution
Sales of Electricity	4035	General Energy Sales	Distribution
Sales of Electricity	4040	Other Energy Sales to Public Authorities	Distribution
Sales of Electricity	4045	Energy Sales to Railroads and Railways	Distribution
Sales of Electricity	4050	Revenue Adjustment	Distribution
Sales of Electricity	4055	Energy Sales for Resale	Distribution
Sales of Electricity	4060	Interdepartmental Energy Sales	Distribution
Services and Meters	1855	Services	Distribution
Services and Meters	1860	Meters	Distribution
Specific Service Charges	4235	Miscellaneous Service Revenues	Distribution
TS Primary Above 50	1815	Transformer Station Equipment - Normally Primary above 50 kV	Distribution
Equity	3005	Common Shares Issued	Unclassified
Equity	3008	Preference Shares Issued	Unclassified
Equity	3010	Contributed Surplus	Unclassified
Equity	3020	Donations Received	Unclassified
Equity	3022	Development Charges Transferred to Equity	Unclassified
Equity	3026	Capital Stock Held in Treasury	Unclassified
Equity	3030	Miscellaneous Paid-In Capital	Unclassified
Equity	3035	Installments Received on Capital Stock	Unclassified
Equity	3040	Appropriated Retained Earnings	Unclassified
Equity	3045	Unappropriated Retained Earnings	Unclassified
Equity	3046	Balance Transferred From Income	Unclassified
Equity	3047	Appropriations of Retained Earnings - Current Period	Unclassified
Equity	3048	Dividends Payable-Preference Shares	Unclassified
Equity	3049	Dividends Payable-Common Shares	Unclassified
Equity	3055	Adjustment to Retained Earnings	Unclassified
Equity	3065	Unappropriated Undistributed Subsidiary Earnings	Unclassified
Income Tax Expense - Unclassified	6110	Income Taxes	Unclassified
Income Tax Expense - Unclassified	6115	Provision for Future Income Taxes	Unclassified
Interest Expense - Unclassified	6005	Interest on Long Term Debt	Unclassified
Interest Expense - Unclassified	6010	Amortization of Debt Discount and Expense	Unclassified
Interest Expense - Unclassified	6015	Amortization of Premium on Debt Credit	Unclassified
Interest Expense - Unclassified	6020	Amortization of Loss on Reacquired Debt	Unclassified



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Interest Expense - Unclassified	6025	Amortization of Gain on Reacquired Debt--Credit	Unclassified
Interest Expense - Unclassified	6030	Interest on Debt to Associated Companies	Unclassified
Interest Expense - Unclassified	6035	Other Interest Expense	Unclassified
Interest Expense - Unclassified	6040	Allowance for Borrowed Funds Used During Construction-- Credit	Unclassified
Interest Expense - Unclassified	6042	Allowance For Other Funds Used During Construction	Unclassified
Interest Expense - Unclassified	6045	Interest Expense on Capital Lease Obligations	Unclassified
Liability	2205	Accounts Payable	Unclassified
Liability	2208	Customer Credit Balances	Unclassified
Liability	2210	Current Portion of Customer Deposits	Unclassified
Liability	2215	Dividends Declared	Unclassified
Liability	2220	Miscellaneous Current and Accrued Liabilities	Unclassified
Liability	2225	Notes and Loans Payable	Unclassified
Liability	2240	Accounts Payable to Associated Companies	Unclassified
Liability	2242	Notes Payable to Associated Companies	Unclassified
Liability	2250	Debt Retirement Charges(DRC) Payable	Unclassified
Liability	2252	Transmission Charges Payable	Unclassified
Liability	2254	Electrical Safety Authority Fees Payable	Unclassified
Liability	2256	Independent Market Operator Fees and Penalties Payable	Unclassified
Liability	2260	Current Portion of Long Term Debt	Unclassified
Liability	2262	Ontario Hydro Debt - Current Portion	Unclassified
Liability	2264	Pensions and Employee Benefits - Current Portion	Unclassified
Liability	2268	Accrued Interest on Long Term Debt	Unclassified
Liability	2270	Matured Long Term Debt	Unclassified
Liability	2272	Matured Interest on Long Term Debt	Unclassified
Liability	2285	Obligations Under Capital Leases--Current	Unclassified
Liability	2290	Commodity Taxes	Unclassified
Liability	2292	Payroll Deductions / Expenses Payable	Unclassified
Liability	2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	Unclassified
Liability	2296	Future Income Taxes - Current	Unclassified
Liability	2305	Accumulated Provision for Injuries and Damages	Unclassified
Liability	2306	Employee Future Benefits	Unclassified
Liability	2308	Other Pensions - Past Service Liability	Unclassified
Liability	2310	Vested Sick Leave Liability	Unclassified
Liability	2315	Accumulated Provision for Rate Refunds	Unclassified
Liability	2320	Other Miscellaneous Non-Current Liabilities	Unclassified
Liability	2325	Obligations Under Capital Lease--Non-Current	Unclassified
Liability	2330	Development Charge Fund	Unclassified
Liability	2335	Long Term Customer Deposits	Unclassified
Liability	2340	Collateral Funds Liability	Unclassified
Liability	2345	Unamortized Premium on Long Term Debt	Unclassified
Liability	2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	Unclassified
Liability	2350	Future Income Tax - Non-Current	Unclassified
Liability	2405	Other Regulatory Liabilities	Unclassified
Liability	2410	Deferred Gains from Disposition of Utility Plant	Unclassified
Liability	2415	Unamortized Gain on Reacquired Debt	Unclassified
Liability	2425	Other Deferred Credits	Unclassified
Liability	2435	Accrued Rate-Payer Benefit	Unclassified
Liability	2505	Debentures Outstanding - Long Term Portion	Unclassified
Liability	2510	Debenture Advances	Unclassified
Liability	2515	Reacquired Bonds	Unclassified
Liability	2520	Other Long Term Debt	Unclassified
Liability	2525	Term Bank Loans - Long Term Portion	Unclassified
Liability	2530	Ontario Hydro Debt Outstanding - Long Term Portion	Unclassified
Liability	2550	Advances from Associated Companies	Unclassified
Other Amortization - Unclassified	5720	Amortization of Electric Plant Acquisition Adjustments	Unclassified
Other Amortization - Unclassified	5725	Miscellaneous Amortization	Unclassified
Other Power Supply Expenses	4715	System Control and Load Dispatching	Unclassified



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Other Power Supply Expenses	4720	Other Expenses	Unclassified
Other Power Supply Expenses	4725	Competition Transition Expense	Unclassified
Other Power Supply Expenses	5205	Purchase of Transmission and System Services	Unclassified
Other Power Supply Expenses	5210	Transmission Charges	Unclassified
Other Power Supply Expenses	5215	Transmission Charges Recovered	Unclassified
Other Revenue - Unclassified	4062	Billed WMS	Unclassified
Other Revenue - Unclassified	4066	Billed NW	Unclassified
Other Revenue - Unclassified	4068	Billed CN	Unclassified
Other Revenue - Unclassified	4105	Transmission Charges Revenue	Unclassified
Other Revenue - Unclassified	4110	Transmission Services Revenue	Unclassified
Other Revenue - Unclassified	4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Unclassified
Other Income & Deductions	4230	Sales of Water and Water Power	Unclassified
Other Income & Deductions	4305	Regulatory Debits	Unclassified
Other Income & Deductions	4310	Regulatory Credits	Unclassified
Other Income & Deductions	4315	Revenues from Electric Plant Leased to Others	Unclassified
Other Income & Deductions	4320	Expenses of Electric Plant Leased to Others	Unclassified
Other Income & Deductions	4325	Revenues from Merchandise, Jobbing, Etc.	Unclassified
Other Income & Deductions	4335	Profits and Losses from Financial Instrument Hedges	Unclassified
Other Income & Deductions	4340	Profits and Losses from Financial Instrument Investments	Unclassified
Other Income & Deductions	4345	Gains from Disposition of Future Use Utility Plant	Unclassified
Other Income & Deductions	4350	Losses from Disposition of Future Use Utility Plant	Unclassified
Other Income & Deductions	4355	Gain on Disposition of Utility and Other Property	Unclassified
Other Income & Deductions	4360	Loss on Disposition of Utility and Other Property	Unclassified
Other Income & Deductions	4365	Gains from Disposition of Allowances for Emission	Unclassified
Other Income & Deductions	4370	Losses from Disposition of Allowances for Emission	Unclassified
Other Income & Deductions	4375	Revenues from Non-Utility Operations	Unclassified
Other Income & Deductions	4380	Expenses of Non-Utility Operations	Unclassified
Other Income & Deductions	4385	Non-Utility Rental Income	Unclassified
Other Income & Deductions	4390	Miscellaneous Non-Operating Income	Unclassified
Other Income & Deductions	4395	Rate-Payer Benefit Including Interest	Unclassified
Other Income & Deductions	4398	Foreign Exchange Gains and Losses, Including Amortization	Unclassified
Other Income & Deductions	4405	Interest and Dividend Income	Unclassified
Other Income & Deductions	4415	Equity in Earnings of Subsidiary Companies	Unclassified
Unclassified Asset	1005	Cash	Unclassified
Unclassified Asset	1010	Cash Advances and Working Funds	Unclassified
Unclassified Asset	1020	Interest Special Deposits	Unclassified
Unclassified Asset	1030	Dividend Special Deposits	Unclassified
Unclassified Asset	1040	Other Special Deposits	Unclassified
Unclassified Asset	1060	Term Deposits	Unclassified
Unclassified Asset	1070	Current Investments	Unclassified
Unclassified Asset	1100	Customer Accounts Receivable	Unclassified
Unclassified Asset	1102	Accounts Receivable - Services	Unclassified
Unclassified Asset	1104	Accounts Receivable - Recoverable Work	Unclassified
Unclassified Asset	1105	Accounts Receivable - Merchandise, Jobbing, etc.	Unclassified
Unclassified Asset	1110	Other Accounts Receivable	Unclassified
Unclassified Asset	1120	Accrued Utility Revenues	Unclassified
Unclassified Asset	1130	Accumulated Provision for Uncollectible Accounts--Credit	Unclassified
Unclassified Asset	1140	Interest and Dividends Receivable	Unclassified
Unclassified Asset	1150	Rents Receivable	Unclassified
Unclassified Asset	1170	Notes Receivable	Unclassified
Unclassified Asset	1180	Prepayments	Unclassified
Unclassified Asset	1190	Miscellaneous Current and Accrued Assets	Unclassified
Unclassified Asset	1200	Accounts Receivable from Associated Companies	Unclassified
Unclassified Asset	1210	Notes Receivable from Associated Companies	Unclassified
Unclassified Asset	1305	Fuel Stock	Unclassified
Unclassified Asset	1330	Plant Materials and Operating Supplies	Unclassified
Unclassified Asset	1340	Merchandise	Unclassified



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Unclassified Asset	1350	Other Materials and Supplies	Unclassified
Unclassified Asset	1405	Long Term Investments in Non-Associated Companies	Unclassified
Unclassified Asset	1408	Long Term Receivable - Street Lighting Transfer	Unclassified
Unclassified Asset	1410	Other Special or Collateral Funds	Unclassified
Unclassified Asset	1415	Sinking Funds	Unclassified
Unclassified Asset	1425	Unamortized Debt Expense	Unclassified
Unclassified Asset	1445	Unamortized Discount on Long-Term Debt--Debit	Unclassified
Unclassified Asset	1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	Unclassified
Unclassified Asset	1460	Other Non-Current Assets	Unclassified
Unclassified Asset	1465	O.M.E.R.S. Past Service Costs	Unclassified
Unclassified Asset	1470	Past Service Costs - Employee Future Benefits	Unclassified
Unclassified Asset	1475	Past Service Costs - Other Pension Plans	Unclassified
Unclassified Asset	1480	Portfolio Investments - Associated Companies	Unclassified
Unclassified Asset	1485	Investment in Associated Companies - Significant Influence	Unclassified
Unclassified Asset	1490	Investment in Subsidiary Companies	Unclassified
Unclassified Asset	1505	Unrecovered Plant and Regulatory Study Costs	Unclassified
Unclassified Asset	1508	Other Regulatory Assets	Unclassified
Unclassified Asset	1510	Preliminary Survey and Investigation Charges	Unclassified
Unclassified Asset	1515	Emission Allowance Inventory	Unclassified
Unclassified Asset	1516	Emission Allowances Withheld	Unclassified
Unclassified Asset	1518	RCVARetail	Unclassified
Unclassified Asset	1520	Power Purchase Variance Account	Unclassified
Unclassified Asset	1525	Miscellaneous Deferred Debits	Unclassified
Unclassified Asset	1530	Deferred Losses from Disposition of Utility Plant	Unclassified
Unclassified Asset	1540	Unamortized Loss on Reacquired Debt	Unclassified
Unclassified Asset	1545	Development Charge Deposits/ Receivables	Unclassified
Unclassified Asset	1548	RCVASTR	Unclassified
Unclassified Asset	1560	Deferred Development Costs	Unclassified
Unclassified Asset	1562	Deferred Payments in Lieu of Taxes	Unclassified
Unclassified Asset	1563	Account 1563 - Deferred PILs Contra Account	Unclassified
Unclassified Asset	1570	Qualifying Transition Costs	Unclassified
Unclassified Asset	1571	Pre-market Opening Energy Variance	Unclassified
Unclassified Asset	1572	Extraordinary Event Costs	Unclassified
Unclassified Asset	1574	Deferred Rate Impact Amounts	Unclassified
Unclassified Asset	1580	RSVAWMS	Unclassified
Unclassified Asset	1582	RSVAONE-TIME	Unclassified
Unclassified Asset	1584	RSVANW	Unclassified
Unclassified Asset	1586	RSVACN	Unclassified
Unclassified Asset	1588	RSVAPOWER	Unclassified
Unclassified Asset	1605	Electric Plant in Service - Control Account	Unclassified
Unclassified Asset	2060	Electric Plant Acquisition Adjustment	Unclassified
Unclassified Asset	2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	Unclassified
Unclassified Expenses	6305	Extraordinary Income	Unclassified
Unclassified Expenses	6310	Extraordinary Deductions	Unclassified
Unclassified Expenses	6315	Income Taxes, Extraordinary Items	Unclassified
Unclassified Expenses	6405	Discontinues Operations - Income/ Gains	Unclassified
Unclassified Expenses	6410	Discontinued Operations - Deductions/ Losses	Unclassified
Unclassified Expenses	6415	Income Taxes, Discontinued Operations	Unclassified
Non-Distribution Asset	1606	Organization	Non-Distribution
Non-Distribution Asset	1610	Miscellaneous Intangible Plant	Non-Distribution
Non-Distribution Asset	1615	Land	Non-Distribution
Non-Distribution Asset	1616	Land Rights	Non-Distribution
Non-Distribution Asset	1620	Buildings and Fixtures	Non-Distribution
Non-Distribution Asset	1630	Leasehold Improvements	Non-Distribution



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Non-Distribution Asset	1635	Boiler Plant Equipment	Non-Distribution
Non-Distribution Asset	1640	Engines and Engine-Driven Generators	Non-Distribution
Non-Distribution Asset	1645	Turbogenerator Units	Non-Distribution
Non-Distribution Asset	1650	Reservoirs, Dams and Waterways	Non-Distribution
Non-Distribution Asset	1655	Water Wheels, Turbines and Generators	Non-Distribution
Non-Distribution Asset	1660	Roads, Railroads and Bridges	Non-Distribution
Non-Distribution Asset	1665	Fuel Holders, Producers and Accessories	Non-Distribution
Non-Distribution Asset	1670	Prime Movers	Non-Distribution
Non-Distribution Asset	1675	Generators	Non-Distribution
Non-Distribution Asset	1680	Accessory Electric Equipment	Non-Distribution
Non-Distribution Asset	1685	Miscellaneous Power Plant Equipment	Non-Distribution
Non-Distribution Asset	1705	Land	Non-Distribution
Non-Distribution Asset	1706	Land Rights	Non-Distribution
Non-Distribution Asset	1708	Buildings and Fixtures	Non-Distribution
Non-Distribution Asset	1710	Leasehold Improvements	Non-Distribution
Non-Distribution Asset	1715	Station Equipment	Non-Distribution
Non-Distribution Asset	1720	Towers and Fixtures	Non-Distribution
Non-Distribution Asset	1725	Poles and Fixtures	Non-Distribution
Non-Distribution Asset	1730	Overhead Conductors and Devices	Non-Distribution
Non-Distribution Asset	1735	Underground Conduit	Non-Distribution
Non-Distribution Asset	1740	Underground Conductors and Devices	Non-Distribution
Non-Distribution Asset	1745	Roads and Trails	Non-Distribution
Non-Distribution Asset	1965	Water Heater Rental Units	Non-Distribution
Non-Distribution Asset	1985	Sentinel Lighting Rental Units	Non-Distribution
Non-Distribution Asset	2020	Experimental Electric Plant Unclassified	Non-Distribution
Non-Distribution Asset	2030	Electric Plant and Equipment Leased to Others	Non-Distribution
Non-Distribution Asset	2040	Electric Plant Held for Future Use	Non-Distribution
Non-Distribution Asset	2055	Construction Work in Progress--Electric	Non-Distribution
Non-Distribution Asset	2065	Other Electric Plant Adjustment	Non-Distribution
Non-Distribution Asset	2070	Other Utility Plant	Non-Distribution
Non-Distribution Asset	2075	Non-Utility Property Owned or Under Capital Leases	Non-Distribution
Non-Distribution Asset	2160	Accumulated Amortization of Other Utility Plant	Non-Distribution
Non-Distribution Asset	2180	Accumulated Amortization of Non-Utility Property	Non-Distribution
Non-Distribution Expenses	4505	Operation Supervision and Engineering	Non-Distribution
Non-Distribution Expenses	4510	Fuel	Non-Distribution
Non-Distribution Expenses	4515	Steam Expense	Non-Distribution
Non-Distribution Expenses	4520	Steam From Other Sources	Non-Distribution
Non-Distribution Expenses	4525	Steam Transferred--Credit	Non-Distribution
Non-Distribution Expenses	4530	Electric Expense	Non-Distribution
Non-Distribution Expenses	4535	Water For Power	Non-Distribution
Non-Distribution Expenses	4540	Water Power Taxes	Non-Distribution
Non-Distribution Expenses	4545	Hydraulic Expenses	Non-Distribution
Non-Distribution Expenses	4550	Generation Expense	Non-Distribution
Non-Distribution Expenses	4555	Miscellaneous Power Generation Expenses	Non-Distribution
Non-Distribution Expenses	4560	Rents	Non-Distribution
Non-Distribution Expenses	4565	Allowances for Emissions	Non-Distribution
Non-Distribution Expenses	4605	Maintenance Supervision and Engineering	Non-Distribution
Non-Distribution Expenses	4610	Maintenance of Structures	Non-Distribution
Non-Distribution Expenses	4615	Maintenance of Boiler Plant	Non-Distribution
Non-Distribution Expenses	4620	Maintenance of Electric Plant	Non-Distribution
Non-Distribution Expenses	4625	Maintenance of Reservoirs, Dams and Waterways	Non-Distribution
Non-Distribution Expenses	4630	Maintenance of Water Wheels, Turbines and Generators	Non-Distribution
Non-Distribution Expenses	4635	Maintenance of Generating and Electric Plant	Non-Distribution
Non-Distribution Expenses	4640	Maintenance of Miscellaneous Power Generation Plant	Non-Distribution
Non-Distribution Expenses	4805	Operation Supervision and Engineering	Non-Distribution
Non-Distribution Expenses	4810	Load Dispatching	Non-Distribution
Non-Distribution Expenses	4815	Station Buildings and Fixtures Expenses	Non-Distribution
Non-Distribution Expenses	4820	Transformer Station Equipment - Operating Labour	Non-Distribution



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Non-Distribution Expenses	4825	Transformer Station Equipment - Operating Supplies and Expense	Non-Distribution
Non-Distribution Expenses	4830	Overhead Line Expenses	Non-Distribution
Non-Distribution Expenses	4835	Underground Line Expenses	Non-Distribution
Non-Distribution Expenses	4840	Transmission of Electricity by Others	Non-Distribution
Non-Distribution Expenses	4845	Miscellaneous Transmission Expense	Non-Distribution
Non-Distribution Expenses	4850	Rents	Non-Distribution
Non-Distribution Expenses	4905	Maintenance Supervision and Engineering	Non-Distribution
Non-Distribution Expenses	4910	Maintenance of Transformer Station Buildings and Fixtures	Non-Distribution
Non-Distribution Expenses	4916	Maintenance of Transformer Station Equipment	Non-Distribution
Non-Distribution Expenses	4930	Maintenance of Towers, Poles and Fixtures	Non-Distribution
Non-Distribution Expenses	4935	Maintenance of Overhead Conductors and Devices	Non-Distribution
Non-Distribution Expenses	4940	Maintenance of Overhead Lines - Right of Way	Non-Distribution
Non-Distribution Expenses	4945	Maintenance of Overhead Lines - Roads and Trails Repairs	Non-Distribution
Non-Distribution Expenses	4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	Non-Distribution
Non-Distribution Expenses	4960	Maintenance of Underground Lines	Non-Distribution
Non-Distribution Expenses	4965	Maintenance of Miscellaneous Transmission Plant	Non-Distribution
Non-Distribution Expenses	5060	Street Lighting and Signal System Expense	Non-Distribution
Non-Distribution Expenses	5165	Maintenance of Street Lighting and Signal Systems	Non-Distribution
Non-Distribution Expenses	5170	Sentinel Lights - Labour	Non-Distribution
Non-Distribution Expenses	5172	Sentinel Lights - Materials and Expenses	Non-Distribution
Non-Distribution Expenses	5178	Customer Installations Expenses- Leased Property	Non-Distribution
Non-Distribution Expenses	5185	Water Heater Rentals - Labour	Non-Distribution
Non-Distribution Expenses	5186	Water Heater Rentals - Materials and Expenses	Non-Distribution
Non-Distribution Expenses	5190	Water Heater Controls - Labour	Non-Distribution
Non-Distribution Expenses	5192	Water Heater Controls - Materials and Expenses	Non-Distribution
Non-Distribution Expenses	5195	Maintenance of Other Installations on Customer Premises	Non-Distribution





Minimum Groups and USoA Accounts in the EDR Model

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
1005	Cash	Unclassified Asset	Unclassified
1010	Cash Advances and Working Funds	Unclassified Asset	Unclassified
1020	Interest Special Deposits	Unclassified Asset	Unclassified
1030	Dividend Special Deposits	Unclassified Asset	Unclassified
1040	Other Special Deposits	Unclassified Asset	Unclassified
1060	Term Deposits	Unclassified Asset	Unclassified
1070	Current Investments	Unclassified Asset	Unclassified
1100	Customer Accounts Receivable	Unclassified Asset	Unclassified
1102	Accounts Receivable - Services	Unclassified Asset	Unclassified
1104	Accounts Receivable - Recoverable Work	Unclassified Asset	Unclassified
1105	Accounts Receivable - Merchandise, Jobbing, etc.	Unclassified Asset	Unclassified
1110	Other Accounts Receivable	Unclassified Asset	Unclassified
1120	Accrued Utility Revenues	Unclassified Asset	Unclassified
1130	Accumulated Provision for Uncollectible Accounts--Credit	Unclassified Asset	Unclassified
1140	Interest and Dividends Receivable	Unclassified Asset	Unclassified
1150	Rents Receivable	Unclassified Asset	Unclassified
1170	Notes Receivable	Unclassified Asset	Unclassified
1180	Prepayments	Unclassified Asset	Unclassified
1190	Miscellaneous Current and Accrued Assets	Unclassified Asset	Unclassified
1200	Accounts Receivable from Associated Companies	Unclassified Asset	Unclassified
1210	Notes Receivable from Associated Companies	Unclassified Asset	Unclassified
1305	Fuel Stock	Unclassified Asset	Unclassified
1330	Plant Materials and Operating Supplies	Unclassified Asset	Unclassified
1340	Merchandise	Unclassified Asset	Unclassified
1350	Other Materials and Supplies	Unclassified Asset	Unclassified
1405	Long Term Investments in Non-Associated Companies	Unclassified Asset	Unclassified
1408	Long Term Receivable - Street Lighting Transfer	Unclassified Asset	Unclassified
1410	Other Special or Collateral Funds	Unclassified Asset	Unclassified
1415	Sinking Funds	Unclassified Asset	Unclassified
1425	Unamortized Debt Expense	Unclassified Asset	Unclassified
1445	Unamortized Discount on Long-Term Debt--Debit	Unclassified Asset	Unclassified
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	Unclassified Asset	Unclassified
1460	Other Non-Current Assets	Unclassified Asset	Unclassified
1465	O.M.E.R.S. Past Service Costs	Unclassified Asset	Unclassified
1470	Past Service Costs - Employee Future Benefits	Unclassified Asset	Unclassified
1475	Past Service Costs - Other Pension Plans	Unclassified Asset	Unclassified
1480	Portfolio Investments - Associated Companies	Unclassified Asset	Unclassified
1485	Investment in Associated Companies - Significant Influence	Unclassified Asset	Unclassified
1490	Investment in Subsidiary Companies	Unclassified Asset	Unclassified
1505	Unrecovered Plant and Regulatory Study Costs	Unclassified Asset	Unclassified
1508	Other Regulatory Assets	Unclassified Asset	Unclassified
1510	Preliminary Survey and Investigation Charges	Unclassified Asset	Unclassified
1515	Emission Allowance Inventory	Unclassified Asset	Unclassified
1516	Emission Allowances Withheld	Unclassified Asset	Unclassified
1518	RCVARetail	Unclassified Asset	Unclassified
1520	Power Purchase Variance Account	Unclassified Asset	Unclassified
1525	Miscellaneous Deferred Debits	Unclassified Asset	Unclassified
1530	Deferred Losses from Disposition of Utility Plant	Unclassified Asset	Unclassified
1540	Unamortized Loss on Reacquired Debt	Unclassified Asset	Unclassified
1545	Development Charge Deposits/ Receivables	Unclassified Asset	Unclassified
1548	RCVASTR	Unclassified Asset	Unclassified
1560	Deferred Development Costs	Unclassified Asset	Unclassified
1562	Deferred Payments in Lieu of Taxes	Unclassified Asset	Unclassified
1563	Account 1563 - Deferred PILs Contra Account	Unclassified Asset	Unclassified
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Assets	Distribution



Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
1570	Qualifying Transition Costs	Unclassified Asset	Unclassified
1571	Pre-market Opening Energy Variance	Unclassified Asset	Unclassified
1572	Extraordinary Event Costs	Unclassified Asset	Unclassified
1574	Deferred Rate Impact Amounts	Unclassified Asset	Unclassified
1580	RSVAWMS	Unclassified Asset	Unclassified
1582	RSVAONE-TIME	Unclassified Asset	Unclassified
1584	RSVANW	Unclassified Asset	Unclassified
1586	RSVACN	Unclassified Asset	Unclassified
1588	RSVAPOWER	Unclassified Asset	Unclassified
1605	Electric Plant in Service - Control Account	Unclassified Asset	Unclassified
1606	Organization	Non-Distribution Asset	Non-Distribution
1608	Franchises and Consents	Other Distribution Assets	Distribution
1610	Miscellaneous Intangible Plant	Non-Distribution Asset	Non-Distribution
1615	Land	Non-Distribution Asset	Non-Distribution
1616	Land Rights	Non-Distribution Asset	Non-Distribution
1620	Buildings and Fixtures	Non-Distribution Asset	Non-Distribution
1630	Leasehold Improvements	Non-Distribution Asset	Non-Distribution
1635	Boiler Plant Equipment	Non-Distribution Asset	Non-Distribution
1640	Engines and Engine-Driven Generators	Non-Distribution Asset	Non-Distribution
1645	Turbogenerator Units	Non-Distribution Asset	Non-Distribution
1650	Reservoirs, Dams and Waterways	Non-Distribution Asset	Non-Distribution
1655	Water Wheels, Turbines and Generators	Non-Distribution Asset	Non-Distribution
1660	Roads, Railroads and Bridges	Non-Distribution Asset	Non-Distribution
1665	Fuel Holders, Producers and Accessories	Non-Distribution Asset	Non-Distribution
1670	Prime Movers	Non-Distribution Asset	Non-Distribution
1675	Generators	Non-Distribution Asset	Non-Distribution
1680	Accessory Electric Equipment	Non-Distribution Asset	Non-Distribution
1685	Miscellaneous Power Plant Equipment	Non-Distribution Asset	Non-Distribution
1705	Land	Non-Distribution Asset	Non-Distribution
1706	Land Rights	Non-Distribution Asset	Non-Distribution
1708	Buildings and Fixtures	Non-Distribution Asset	Non-Distribution
1710	Leasehold Improvements	Non-Distribution Asset	Non-Distribution
1715	Station Equipment	Non-Distribution Asset	Non-Distribution
1720	Towers and Fixtures	Non-Distribution Asset	Non-Distribution
1725	Poles and Fixtures	Non-Distribution Asset	Non-Distribution
1730	Overhead Conductors and Devices	Non-Distribution Asset	Non-Distribution
1735	Underground Conduit	Non-Distribution Asset	Non-Distribution
1740	Underground Conductors and Devices	Non-Distribution Asset	Non-Distribution
1745	Roads and Trails	Non-Distribution Asset	Non-Distribution
1805	Land	Land and Buildings	Distribution
1806	Land Rights	Land and Buildings	Distribution
1808	Buildings and Fixtures	Land and Buildings	Distribution
1810	Leasehold Improvements	Land and Buildings	Distribution
1815	Transformer Station Equipment - Normally Primary above 50 kV	TS Primary Above 50	Distribution
1820	Distribution Station Equipment - Normally Primary below 50 kV	DS	Distribution
1825	Storage Battery Equipment	Other Distribution Assets	Distribution
1830	Poles, Towers and Fixtures	Poles, Wires	Distribution
1835	Overhead Conductors and Devices	Poles, Wires	Distribution
1840	Underground Conduit	Poles, Wires	Distribution
1845	Underground Conductors and Devices	Poles, Wires	Distribution
1850	Line Transformers	Line Transformers	Distribution
1855	Services	Services and Meters	Distribution
1860	Meters	Services and Meters	Distribution
1865	Other Installations on Customer's Premises	Non-Distribution Asset	Distribution
1870	Leased Property on Customer Premises	Non-Distribution Asset	Distribution
1875	Street Lighting and Signal Systems	Non-Distribution Asset	Distribution
1905	Land	Land and Buildings	Distribution
1906	Land Rights	Land and Buildings	Distribution



Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
1908	Buildings and Fixtures	General Plant	Distribution
1910	Leasehold Improvements	General Plant	Distribution
1915	Office Furniture and Equipment	Equipment	Distribution
1920	Computer Equipment - Hardware	IT Assets	Distribution
1925	Computer Software	IT Assets	Distribution
1930	Transportation Equipment	Equipment	Distribution
1935	Stores Equipment	Equipment	Distribution
1940	Tools, Shop and Garage Equipment	Equipment	Distribution
1945	Measurement and Testing Equipment	Equipment	Distribution
1950	Power Operated Equipment	Equipment	Distribution
1955	Communication Equipment	Equipment	Distribution
1960	Miscellaneous Equipment	Equipment	Distribution
1965	Water Heater Rental Units	Non-Distribution Asset	Non-Distribution
1970	Load Management Controls - Customer Premises	Other Distribution Assets	Distribution
1975	Load Management Controls - Utility Premises	Other Distribution Assets	Distribution
1980	System Supervisory Equipment	Other Distribution Assets	Distribution
1985	Sentinel Lighting Rental Units	Non-Distribution Asset	Non-Distribution
1990	Other Tangible Property	Other Distribution Assets	Distribution
1995	Contributions and Grants - Credit	Contributions and Grants	Distribution
2005	Property Under Capital Leases	Other Distribution Assets	Distribution
2010	Electric Plant Purchased or Sold	Other Distribution Assets	Distribution
2020	Experimental Electric Plant Unclassified	Non-Distribution Asset	Non-Distribution
2030	Electric Plant and Equipment Leased to Others	Non-Distribution Asset	Non-Distribution
2040	Electric Plant Held for Future Use	Non-Distribution Asset	Non-Distribution
2050	Completed Construction Not Classified--Electric	Other Distribution Assets	Distribution
2055	Construction Work in Progress--Electric	Non-Distribution Asset	Non-Distribution
2060	Electric Plant Acquisition Adjustment	Unclassified Asset	Unclassified
2065	Other Electric Plant Adjustment	Non-Distribution Asset	Non-Distribution
2070	Other Utility Plant	Non-Distribution Asset	Non-Distribution
2075	Non-Utility Property Owned or Under Capital Leases	Non-Distribution Asset	Non-Distribution
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	Distribution
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	Distribution
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	Unclassified Asset	Unclassified
2160	Accumulated Amortization of Other Utility Plant	Non-Distribution Asset	Non-Distribution
2180	Accumulated Amortization of Non-Utility Property	Non-Distribution Asset	Non-Distribution
2205	Accounts Payable	Liability	Unclassified
2208	Customer Credit Balances	Liability	Unclassified
2210	Current Portion of Customer Deposits	Liability	Unclassified
2215	Dividends Declared	Liability	Unclassified
2220	Miscellaneous Current and Accrued Liabilities	Liability	Unclassified
2225	Notes and Loans Payable	Liability	Unclassified
2240	Accounts Payable to Associated Companies	Liability	Unclassified
2242	Notes Payable to Associated Companies	Liability	Unclassified
2250	Debt Retirement Charges(DRC) Payable	Liability	Unclassified
2252	Transmission Charges Payable	Liability	Unclassified
2254	Electrical Safety Authority Fees Payable	Liability	Unclassified
2256	Independent Market Operator Fees and Penalties Payable	Liability	Unclassified
2260	Current Portion of Long Term Debt	Liability	Unclassified
2262	Ontario Hydro Debt - Current Portion	Liability	Unclassified
2264	Pensions and Employee Benefits - Current Portion	Liability	Unclassified
2268	Accrued Interest on Long Term Debt	Liability	Unclassified
2270	Matured Long Term Debt	Liability	Unclassified
2272	Matured Interest on Long Term Debt	Liability	Unclassified
2285	Obligations Under Capital Leases--Current	Liability	Unclassified
2290	Commodity Taxes	Liability	Unclassified
2292	Payroll Deductions / Expenses Payable	Liability	Unclassified



Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	Liability	Unclassified
2296	Future Income Taxes - Current	Liability	Unclassified
2305	Accumulated Provision for Injuries and Damages	Liability	Unclassified
2306	Employee Future Benefits	Liability	Unclassified
2308	Other Pensions - Past Service Liability	Liability	Unclassified
2310	Vested Sick Leave Liability	Liability	Unclassified
2315	Accumulated Provision for Rate Refunds	Liability	Unclassified
2320	Other Miscellaneous Non-Current Liabilities	Liability	Unclassified
2325	Obligations Under Capital Lease--Non-Current	Liability	Unclassified
2330	Development Charge Fund	Liability	Unclassified
2335	Long Term Customer Deposits	Liability	Unclassified
2340	Collateral Funds Liability	Liability	Unclassified
2345	Unamortized Premium on Long Term Debt	Liability	Unclassified
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	Liability	Unclassified
2350	Future Income Tax - Non-Current	Liability	Unclassified
2405	Other Regulatory Liabilities	Liability	Unclassified
2410	Deferred Gains from Disposition of Utility Plant	Liability	Unclassified
2415	Unamortized Gain on Reacquired Debt	Liability	Unclassified
2425	Other Deferred Credits	Liability	Unclassified
2435	Accrued Rate-Payer Benefit	Liability	Unclassified
2505	Debentures Outstanding - Long Term Portion	Liability	Unclassified
2510	Debenture Advances	Liability	Unclassified
2515	Reacquired Bonds	Liability	Unclassified
2520	Other Long Term Debt	Liability	Unclassified
2525	Term Bank Loans - Long Term Portion	Liability	Unclassified
2530	Ontario Hydro Debt Outstanding - Long Term Portion	Liability	Unclassified
2550	Advances from Associated Companies	Liability	Unclassified
3005	Common Shares Issued	Equity	Unclassified
3008	Preference Shares Issued	Equity	Unclassified
3010	Contributed Surplus	Equity	Unclassified
3020	Donations Received	Equity	Unclassified
3022	Development Charges Transferred to Equity	Equity	Unclassified
3026	Capital Stock Held in Treasury	Equity	Unclassified
3030	Miscellaneous Paid-In Capital	Equity	Unclassified
3035	Installments Received on Capital Stock	Equity	Unclassified
3040	Appropriated Retained Earnings	Equity	Unclassified
3045	Unappropriated Retained Earnings	Equity	Unclassified
3046	Balance Transferred From Income	Equity	Unclassified
3047	Appropriations of Retained Earnings - Current Period	Equity	Unclassified
3048	Dividends Payable-Preference Shares	Equity	Unclassified
3049	Dividends Payable-Common Shares	Equity	Unclassified
3055	Adjustment to Retained Earnings	Equity	Unclassified
3065	Unappropriated Undistributed Subsidiary Earnings	Equity	Unclassified
4006	Residential Energy Sales	Sales of Electricity	Distribution
4010	Commercial Energy Sales	Sales of Electricity	Distribution
4015	Industrial Energy Sales	Sales of Electricity	Distribution
4020	Energy Sales to Large Users	Sales of Electricity	Distribution
4025	Street Lighting Energy Sales	Sales of Electricity	Distribution
4030	Sentinel Lighting Energy Sales	Sales of Electricity	Distribution
4035	General Energy Sales	Sales of Electricity	Distribution
4040	Other Energy Sales to Public Authorities	Sales of Electricity	Distribution
4045	Energy Sales to Railroads and Railways	Sales of Electricity	Distribution
4050	Revenue Adjustment	Sales of Electricity	Distribution
4055	Energy Sales for Resale	Sales of Electricity	Distribution
4060	Interdepartmental Energy Sales	Sales of Electricity	Distribution
4062	Billed WMS	Other Revenue - Unclassified	Unclassified
4066	Billed NW	Other Revenue - Unclassified	Unclassified
4068	Billed CN	Other Revenue - Unclassified	Unclassified
4080	Distribution Services Revenue	Distribution Services Revenue	Distribution



Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
4082	Retail Services Revenues	Other Distribution Revenue	Distribution
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	Distribution
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	Distribution
4105	Transmission Charges Revenue	Other Revenue - Unclassified	Unclassified
4110	Transmission Services Revenue	Other Revenue - Unclassified	Unclassified
4205	Interdepartmental Rents	Other Distribution Revenue	Distribution
4210	Rent from Electric Property	Other Distribution Revenue	Distribution
4215	Other Utility Operating Income	Other Distribution Revenue	Distribution
4220	Other Electric Revenues	Other Distribution Revenue	Distribution
4225	Late Payment Charges	Late Payment Charges	Distribution
4230	Sales of Water and Water Power	Other Revenue - Unclassified	Unclassified
4235	Miscellaneous Service Revenues	Specific Service Charges	Distribution
4240	Provision for Rate Refunds	Other Distribution Revenue	Distribution
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	Distribution
4305	Regulatory Debits	Other Income & Deductions	Unclassified
4310	Regulatory Credits	Other Income & Deductions	Unclassified
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	Unclassified
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	Unclassified
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	Unclassified
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	Unclassified
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	Unclassified
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	Unclassified
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	Unclassified
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	Unclassified
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	Unclassified
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	Unclassified
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	Unclassified
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	Unclassified
4375	Revenues from Non-Utility Operations	Other Income & Deductions	Unclassified
4380	Expenses of Non-Utility Operations	Other Income & Deductions	Unclassified
4385	Non-Utility Rental Income	Other Income & Deductions	Unclassified
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	Unclassified
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	Unclassified
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	Unclassified
4405	Interest and Dividend Income	Other Income & Deductions	Unclassified
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	Unclassified
4505	Operation Supervision and Engineering	Non-Distribution Expenses	Non-Distribution
4510	Fuel	Non-Distribution Expenses	Non-Distribution
4515	Steam Expense	Non-Distribution Expenses	Non-Distribution
4520	Steam From Other Sources	Non-Distribution Expenses	Non-Distribution
4525	Steam Transferred--Credit	Non-Distribution Expenses	Non-Distribution
4530	Electric Expense	Non-Distribution Expenses	Non-Distribution
4535	Water For Power	Non-Distribution Expenses	Non-Distribution
4540	Water Power Taxes	Non-Distribution Expenses	Non-Distribution
4545	Hydraulic Expenses	Non-Distribution Expenses	Non-Distribution
4550	Generation Expense	Non-Distribution Expenses	Non-Distribution
4555	Miscellaneous Power Generation Expenses	Non-Distribution Expenses	Non-Distribution
4560	Rents	Non-Distribution Expenses	Non-Distribution
4565	Allowances for Emissions	Non-Distribution Expenses	Non-Distribution
4605	Maintenance Supervision and Engineering	Non-Distribution Expenses	Non-Distribution
4610	Maintenance of Structures	Non-Distribution Expenses	Non-Distribution
4615	Maintenance of Boiler Plant	Non-Distribution Expenses	Non-Distribution
4620	Maintenance of Electric Plant	Non-Distribution Expenses	Non-Distribution
4625	Maintenance of Reservoirs, Dams and Waterways	Non-Distribution Expenses	Non-Distribution
4630	Maintenance of Water Wheels, Turbines and Generators	Non-Distribution Expenses	Non-Distribution



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
4635	Maintenance of Generating and Electric Plant	Non-Distribution Expenses	Non-Distribution
4640	Maintenance of Miscellaneous Power Generation Plant	Non-Distribution Expenses	Non-Distribution
4705	Power Purchased	Power Supply Expenses (Working Capital)	Distribution
4708	Charges-WMS	Power Supply Expenses (Working Capital)	Distribution
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	Distribution
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	Distribution
4714	Charges-NW	Power Supply Expenses (Working Capital)	Distribution
4715	System Control and Load Dispatching	Other Power Supply Expenses	Unclassified
4716	Charges-CN	Power Supply Expenses (Working Capital)	Distribution
4720	Other Expenses	Other Power Supply Expenses	Unclassified
4725	Competition Transition Expense	Other Power Supply Expenses	Unclassified
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	Distribution
4805	Operation Supervision and Engineering	Non-Distribution Expenses	Non-Distribution
4810	Load Dispatching	Non-Distribution Expenses	Non-Distribution
4815	Station Buildings and Fixtures Expenses	Non-Distribution Expenses	Non-Distribution
4820	Transformer Station Equipment - Operating Labour	Non-Distribution Expenses	Non-Distribution
4825	Transformer Station Equipment - Operating Supplies and Expense	Non-Distribution Expenses	Non-Distribution
4830	Overhead Line Expenses	Non-Distribution Expenses	Non-Distribution
4835	Underground Line Expenses	Non-Distribution Expenses	Non-Distribution
4840	Transmission of Electricity by Others	Non-Distribution Expenses	Non-Distribution
4845	Miscellaneous Transmission Expense	Non-Distribution Expenses	Non-Distribution
4850	Rents	Non-Distribution Expenses	Non-Distribution
4905	Maintenance Supervision and Engineering	Non-Distribution Expenses	Non-Distribution
4910	Maintenance of Transformer Station Buildings and Fixtures	Non-Distribution Expenses	Non-Distribution
4916	Maintenance of Transformer Station Equipment	Non-Distribution Expenses	Non-Distribution
4930	Maintenance of Towers, Poles and Fixtures	Non-Distribution Expenses	Non-Distribution
4935	Maintenance of Overhead Conductors and Devices	Non-Distribution Expenses	Non-Distribution
4940	Maintenance of Overhead Lines - Right of Way	Non-Distribution Expenses	Non-Distribution
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	Non-Distribution Expenses	Non-Distribution
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	Non-Distribution Expenses	Non-Distribution
4960	Maintenance of Underground Lines	Non-Distribution Expenses	Non-Distribution
4965	Maintenance of Miscellaneous Transmission Plant	Non-Distribution Expenses	Non-Distribution
5005	Operation Supervision and Engineering	Operation (Working Capital)	Distribution
5010	Load Dispatching	Operation (Working Capital)	Distribution
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	Distribution
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	Distribution
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	Distribution
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	Distribution
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	Distribution
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	Distribution
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	Distribution
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	Distribution
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	Distribution



Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	Distribution
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	Distribution
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	Distribution
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	Distribution
5060	Street Lighting and Signal System Expense	Non-Distribution Expenses	Non-Distribution
5065	Meter Expense	Operation (Working Capital)	Distribution
5070	Customer Premises - Operation Labour	Operation (Working Capital)	Distribution
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	Distribution
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	Distribution
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	Distribution
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	Distribution
5096	Other Rent	Operation (Working Capital)	Distribution
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	Distribution
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	Distribution
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	Distribution
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	Distribution
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	Distribution
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	Distribution
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	Distribution
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	Distribution
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	Distribution
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	Distribution
5155	Maintenance of Underground Services	Maintenance (Working Capital)	Distribution
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	Distribution
5165	Maintenance of Street Lighting and Signal Systems	Non-Distribution Expenses	Non-Distribution
5170	Sentinel Lights - Labour	Non-Distribution Expenses	Non-Distribution
5172	Sentinel Lights - Materials and Expenses	Non-Distribution Expenses	Non-Distribution
5175	Maintenance of Meters	Maintenance (Working Capital)	Distribution
5178	Customer Installations Expenses- Leased Property	Non-Distribution Expenses	Non-Distribution
5185	Water Heater Rentals - Labour	Non-Distribution Expenses	Non-Distribution
5186	Water Heater Rentals - Materials and Expenses	Non-Distribution Expenses	Non-Distribution
5190	Water Heater Controls - Labour	Non-Distribution Expenses	Non-Distribution
5192	Water Heater Controls - Materials and Expenses	Non-Distribution Expenses	Non-Distribution
5195	Maintenance of Other Installations on Customer Premises	Non-Distribution Expenses	Non-Distribution
5205	Purchase of Transmission and System Services	Other Power Supply Expenses	Unclassified
5210	Transmission Charges	Other Power Supply Expenses	Unclassified
5215	Transmission Charges Recovered	Other Power Supply Expenses	Unclassified
5305	Supervision	Billing and Collection (Working Capital)	Distribution
5310	Meter Reading Expense	Billing and Collection (Working Capital)	Distribution
5315	Customer Billing	Billing and Collection (Working Capital)	Distribution
5320	Collecting	Billing and Collection (Working Capital)	Distribution
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	Distribution
5330	Collection Charges	Billing and Collection (Working Capital)	Distribution
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	Distribution
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	Distribution
5405	Supervision	Community Relations (Working Capital)	Distribution
5410	Community Relations - Sundry	Community Relations (Working Capital)	Distribution
5415	Energy Conservation	Community Relations - CDM (Working Capital)	Distribution
5420	Community Safety Program	Community Relations (Working Capital)	Distribution
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	Distribution



Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
5505	Supervision	Other Distribution Expenses	Distribution
5510	Demonstrating and Selling Expense	Other Distribution Expenses	Distribution
5515	Advertising Expense	Advertising Expenses	Distribution
5520	Miscellaneous Sales Expense	Other Distribution Expenses	Distribution
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	Distribution
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	Distribution
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	Distribution
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	Distribution
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	Distribution
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	Distribution
5635	Property Insurance	Insurance Expense (Working Capital)	Distribution
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	Distribution
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	Distribution
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	Distribution
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	Distribution
5660	General Advertising Expenses	Advertising Expenses	Distribution
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	Distribution
5670	Rent	Administrative and General Expenses (Working Capital)	Distribution
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	Distribution
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	Distribution
5685	Independent Market Operator Fees and Penalties	Other Power Supply Expenses (Working Capital)	Non-Distribution
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	Distribution
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	Distribution
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	Distribution
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	Unclassified
5725	Miscellaneous Amortization	Other Amortization - Unclassified	Unclassified
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	Distribution
5735	Amortization of Deferred Development Costs	Amortization of Assets	Distribution
5740	Amortization of Deferred Charges	Amortization of Assets	Distribution
6005	Interest on Long Term Debt	Interest Expense - Unclassified	Unclassified
6010	Amortization of Debt Discount and Expense	Interest Expense - Unclassified	Unclassified
6015	Amortization of Premium on Debt Credit	Interest Expense - Unclassified	Unclassified
6020	Amortization of Loss on Reacquired Debt	Interest Expense - Unclassified	Unclassified
6025	Amortization of Gain on Reacquired Debt--Credit	Interest Expense - Unclassified	Unclassified
6030	Interest on Debt to Associated Companies	Interest Expense - Unclassified	Unclassified
6035	Other Interest Expense	Interest Expense - Unclassified	Unclassified
6040	Allowance for Borrowed Funds Used During Construction--Credit	Interest Expense - Unclassified	Unclassified
6042	Allowance For Other Funds Used During Construction	Interest Expense - Unclassified	Unclassified
6045	Interest Expense on Capital Lease Obligations	Interest Expense - Unclassified	Unclassified
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	Distribution



Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
6110	Income Taxes	Income Tax Expense - Unclassified	Unclassified
6115	Provision for Future Income Taxes	Income Tax Expense - Unclassified	Unclassified
6205	Donations	Charitable Contributions	Distribution
6210	Life Insurance	Insurance Expense (Working Capital)	Distribution
6215	Penalties	Other Distribution Expenses	Distribution
6225	Other Deductions	Other Distribution Expenses	Distribution
6305	Extraordinary Income	Unclassified Expenses	Unclassified
6310	Extraordinary Deductions	Unclassified Expenses	Unclassified
6315	Income Taxes, Extraordinary Items	Unclassified Expenses	Unclassified
6405	Discontinues Operations - Income/ Gains	Unclassified Expenses	Unclassified
6410	Discontinued Operations - Deductions/ Losses	Unclassified Expenses	Unclassified
6415	Income Taxes, Discontinued Operations	Unclassified Expenses	Unclassified



Revenue Requirement Summary in terms of Minimum Groupings

REVENUE MODEL

Service Revenue Requirement = Cost of Capital * (**Net Fixed Distribution Assets** + 15% of **Working Capital Calculation**)
 PLUS **Distribution Expense**
 PLUS calculated PILs Provided by applicant in the rate application

Base Revenue Requirement = Service Revenue Requirement
 LESS **Revenue Offsets**
 LESS CDM Operating Expenses Provided by applicant in the rate application

Definitions of Revenue Requirement Components

NET FIXED DISTRIBUTION ASSETS:

Total Distribution Assets LESS Accumulated Amortization

TOTAL DISTRIBUTION ASSETS:

Land and Buildings
 TS Primary Above 50
 DS
 Poles, Wires
 Line Transformers
 Services and Meters
 General Plant
 Equipment
 IT Assets
 CDM Expenditures & Recoveries
 Other Distribution Assets
 Contributions and Grants

Less:
 Accumulated Amortization

} See Appendix A.1 for Definitions of Minimum Groupings

WORKING CAPITAL CALCULATION:

COST OF POWER Power Supply Expenses (Working Capital)

Plus:

EXPENSES Operation (Working Capital)
 Maintenance (Working Capital)
 Billing and Collection (Working Capital)
 Community Relations (Working Capital)
 Community Relations - CDM (Working Capital)
 Administrative and General Expenses (Working Capital)
 Insurance Expense (Working Capital)
 Bad Debt Expense (Working Capital)

} See Appendix A.1 for Definitions of Minimum Groupings



Revenue Requirement Summary in terms of Minimum Groupings

DISTRIBUTION EXPENSES:

- Operation (Working Capital)
- Maintenance (Working Capital)
- Billing and Collection (Working Capital)
- Community Relations (Working Capital)
- Community Relations - CDM (Working Capital)
- Administrative and General Expenses (Working Capital)
- Insurance Expense (Working Capital)
- Bad Debt Expense (Working Capital)
- Advertising Expenses
- Charitable Contributions
- Other Distribution Expenses
- Amortization of Assets



See Appendix A.1 for
Definitions of Minimum Groupings

REVENUE OFFSETS:

- | | |
|-----------------------------|---|
| Specific Service Charges | Calculated Amount substituted for 2004 amount |
| Late Payment Charges | See Appendix A.1 for Definitions of Minimum Groupings |
| Other Distribution Revenue | See Appendix A.1 for Definitions of Minimum Groupings |
| Other Income & Deductions | See Appendix A.1 for Definitions of Minimum Groupings |
| and | |
| Subaccounts in Account 4080 | Provided by applicant in the rate application |

Button Control Number	Sheet	Button (as displayed)	Message Type	Message Displayed	Title Displayed
10	INTRO	This Step	vbInfo	The THIS STEP Button is the starting point for each sheet, giving instruction relevant to the particular sheet .	2006 EDR MODEL(10)
11	INTRO	Next	vbYesNoCancel	The Next Button will navigate to the next applicable sheet after selected verification on the current sheet. The THIS STEP Button on the new sheet will be automatically invoked as the new sheet is activated.	2006 EDR MODEL(11)
11.1				Continue to Model Overview (i.e., the Next Sheet)?	2006 EDR MODEL(11.1)
11.2					2006 EDR MODEL(11.2)
20	MODEL OVERVIEW	This Step	vbInfo	MODEL OVERVIEW: This Model Overview contains links to each sheet in the Model. Click a shaded areas to navigate directly to sheet. Use the Next Button to start at the beginning with sheet "INPUT 1 (General)". Continue to Next Sheet.	2006 EDR MODEL(20)
21	MODEL OVERVIEW	Next	vbYesNoCancel		2006 EDR MODEL(21)
21.1					2006 EDR MODEL(21.1)
21.2					2006 EDR MODEL(21.2)
103	1-1 GENERAL (Input)	Input	vbYesNoCancel	You can use this Model to enter the various adjustments as set out in the Handbook . In particular you can: 1. Enter all Tier 1 adjustments that are applicable. OR 2. Enter all Tier 1 adjustments that are applicable and enter Tier 2 adjustments. OR 3. Enter no adjustments. Use YES if you will be submitting your application with UNADJUSTED amounts. (Use NO if you will be making Tier 1 and possibly Tier 2 adjustments.)	2006 EDR MODEL(103)
103.1				The ADJ sheets will continue to appear in the Model but the input columns/rows have been hidden that are not applicable to an unadjusted application. Please note, however, that the adjustments in sheet "ADJ 5 (Specific Distrib Exp)" are applicable to every application and must be made. In addition item 6 of ADJ1 (Normalized Cost of Power) and item 5 of ADJ3 (LowVoltage Wheeling) should be made as applicable.	2006 EDR MODEL(103.1)
103.2					2006 EDR MODEL(103.2)
103.9	macros ADJ 1a and ADJ2 and 2-2		vbYesNoCancel	Sheet "1-1 GENERAL (Input)" indicates that the Option to use unadjusted amounts in the application was selected. Please confirm that UNADJUSTED amounts will be used for this Application? Use "YES" to continue and use UNADJUSTED amounts. Use "NO" to update the response on Sheet "1-1 GENERAL (Input)" -- you will then need to return to this sheet (Note that if you select to enter adjustments you must enter all applicable Tier 1 Adjustments. Amounts cannot be adjusted selectively.)	2006 EDR MODEL(103.9)
103.91					2006 EDR MODEL(103.91)
103.92					2006 EDR MODEL(103.92)
105	1-1 GENERAL (Input)	Input	vbYesNoCancel	Tier 2 Adjustments are not mandatory. However, all applicable Tier 1 Adjustments must be made if Tier 2 Adjustment are also being made. Are there any Tier 2 Adjustments for this application?	2006 EDR MODEL(105)
105.1					2006 EDR MODEL(105.1)
105.2					2006 EDR MODEL(105.2)
105.9	macros INPUT 1a and INPUT 2		vbYesNoCancel	Sheet "1-1 GENERAL (Input)" indicates that Tier 2 Adjustments are not applicable to this Application ... Please confirm - are there any TIER 2 ADJUSTMENTS for this Application? Use "YES" to update the response on Sheet "1-1 GENERAL (Input)" -- you will then need to return to this sheet Use "NO" to continue to the Next Sheet without making any Tier 2 Adjustments	2006 EDR MODEL(105.9)
105.91					2006 EDR MODEL(105.91)
105.92					2006 EDR MODEL(105.92)
110	1-1 GENERAL (Input)	Input	vbYesNoCancel	Are you required to change your rate structure for Unmetered Scattered Loads? (Handbook 10.2) (for information only - answer given does not impact Model)	2006 EDR MODEL(110)
110.1					2006 EDR MODEL(110.1)
110.2					2006 EDR MODEL(110.2)

Button Control Number	Sheet	Button (as displayed)	Message Type	Message Displayed	Title Displayed
115	1-1 GENERAL (Input)	Input	vbYesNoCancel	Do you give an allowance for Transformer Ownership? (Handbook 10.4) (for information only - answer given does not impact Model)	2006 EDR MODEL(115)
115.1				Yes	2006 EDR MODEL(115.1)
115.2				No	2006 EDR MODEL(115.2)
120	1-1 GENERAL (Input)	Input	vbYesNoCancel	Does this application involve different rates for similar customers in different services territories? (The Model can accommodate up to four within a class description.)	2006 EDR MODEL(120)
120.1				Yes	2006 EDR MODEL(120.1)
120.2				No	2006 EDR MODEL(120.2)
121	1-1 GENERAL (Input)	Input	vbYesNoCancel	Does the application request harmonization? Please refer to the Model instructions for explanation of how to use the Model to assist with harmonization of rates across service territories.	2006 EDR MODEL(121)
121.1				Yes	2006 EDR MODEL(121.1)
121.2				No	2006 EDR MODEL(121.2)
122	1-1 GENERAL (Input)	Input	vbYesNoCancel	Warning: You are reducing the number of service territories. Before continuing, please ensure to clear any classes marked on Sheet 6-1 that will no longer be relevant. Continue?	2006 EDR MODEL(122)
122.1				Yes	2006 EDR MODEL(122.1)
122.2				No	2006 EDR MODEL(122.2)
125	1-1 GENERAL (Input)	Input	vbYesNoCancel	Does this application apply for revised Retail Transmission Rates - NETWORK as disclosed on Sheet 10-3?	2006 EDR MODEL(125)
125.1				Yes	2006 EDR MODEL(125.1)
125.2				No	2006 EDR MODEL(125.2)
126	1-1 GENERAL (Input)	Input	vbYesNoCancel	Does this application apply for revised Retail Transmission Rates - CONNECTION as disclosed on Sheet 10-3?	2006 EDR MODEL(126)
126.1				Yes	2006 EDR MODEL(126.1)
126.2				No	2006 EDR MODEL(126.2)
1010	1-1 GENERAL (Input)	This Step	vbInfo	1-1 GENERAL (Input): Please complete all shaded areas.	2006 EDR MODEL(1010)
1020	1-1 GENERAL (Input)	Next	vbInfo	Please complete all shaded areas before continuing. (Note that you will be able to update the information at any time.)	2006 EDR MODEL(1020)
2010	2-1 TRIAL BALANCE DATA (Input)	This Step	vbYesNoCancel	2-1 TRIAL BALANCE DATA (Input): Do you want to enter detailed account balances? (Minimum information groupings and summary data will be calculated in the sections below the detail area.) You have two OPTIONS: 1a. ENTER DETAIL Enter account balances at the USofA level of detail. Please note that detailed account information is not required and can be cleared before submitting the application. 1b. CLEAR DETAIL BEFORE SUBMITTING (Optional) Enter the detailed information then use the special procedure to clear the detail before submitting the application and automatically replace the formulas that calculate and display the summary information with "values". 2. ENTER DIRECTLY TO SUMMARY Enter summary information directly as values, overwriting the spreadsheet formulas on Sheet "2-2 UNADJUSTED ACCOUNTING DATA" (Not Recommended) Do you want to enter detailed trial balance accounts (Recommended)?	2006 EDR MODEL(2010)
2011				Yes	2006 EDR MODEL(2011)
2012				No	2006 EDR MODEL(2012)
2020	2-1 TRIAL BALANCE DATA (Input)	Next	vbYesNoCancel	Are you finished entering trial balance amounts? WARNING: Any amount you enter directly as a grouped amount will be permanent (i.e., grouping formula will be lost)	2006 EDR MODEL(2020)
2021				Yes	2006 EDR MODEL(2021)
2022				No	2006 EDR MODEL(2022)

Button Control Number	Sheet	Button (as displayed)	Message Type	Message Displayed	Title Displayed
2030	2-2 UNADJUSTED ACCOUNTING DATA	This Step	vbInfo	<p>2-2 UNADJUSTED ACCOUNTING DATA:</p> <p>The top of this Sheet reflects the detailed account information entered on Sheet (i.e., "2-1 TRIAL BALANCE DATA (Input)").</p> <p>PLEASE NOTE, the Model automatically assigns a USoA account to "Unclassified", "Non-Distribution" or "Distribution". Only those assigned to "Distribution" affect the Revenue Requirement and rate calculations. However, if necessary, adjustments to the "Distribution" split can be achieved by entries in Column C on the subsequent sheet "2-4 ADJUSTED ACCOUNTING DATA". Please pay particular attention to accounts 5030, 5050, 5120, 5125, 5145, and 5150, which have been defaulted to be eligible "Utility Only" expense and may need to be reassigned (e.g., for amounts related to greater than 50 kV).</p> <p>(Contd ...)</p>	2006 EDR MODEL(2030)
2031	2-2 UNADJUSTED ACCOUNTING DATA	This Step	vbInfo	<p>2-2 UNADJUSTED ACCOUNTING DATA:</p> <p>Below the detail is a roll-up of the detailed account information into "Minimum Reporting Requirement" granules (YELLOW area). Use the Show Groups button to highlight the groupings used.</p> <p>(Contd ...)</p>	2006 EDR MODEL(2031)
2032	2-2 UNADJUSTED ACCOUNTING DATA	This Step	vbInfo	<p>2-2 UNADJUSTED ACCOUNTING DATA:</p> <p>The bottom section of this sheet (BLUE area) provides the Summary Financial Information, which is used in subsequent rate calculations.</p>	2006 EDR MODEL(2032)
2040	2-2 UNADJUSTED ACCOUNTING DATA	Next	vbYesNoCancel	<p>The next series of sheets capture the various adjustments to the Rate Base and to Distribution Expenses.</p> <p>Proceed to enter these adjustments?</p>	2006 EDR MODEL(2040)
2041				Yes	2006 EDR MODEL(2041)
2042				No	2006 EDR MODEL(2042)
3010	ADJ 1 (RateBase -Tier 1)	This Step	vbInfo	<p>ADJ 1 (RateBase -Tier 1):</p> <p>This Sheet summaries all Tier 1 and other adjustments related to the Rate Base.</p> <p>Adjustments related to "Retirements without replacement" and "Non-routine/unusual adjustments" will be entered as a Next Step on Sheet ADJ 1a. All other Tier Adjustments to the Rate Base are entered directly on this sheet.</p> <p>Note that adjustments to Amortization expense that are directly related to adjustments to the Rate Base can be entered on sheet ADJ 3a (Distribution Expenses -Tier 1)</p>	2006 EDR MODEL(3010)
3020	ADJ 1 (RateBase -Tier 1)	Next	vbYesNoCancel	<p>Do you have any "Retirements without replacement" or "Non-routine/ unusual adjustments" to be entered (Sheet ADJ 1a)?</p>	2006 EDR MODEL(3020)
3021				vbInfo Yes	2006 EDR MODEL(3021)
3022				vbInfo No	2006 EDR MODEL(3022)
3022.1				vbYesNoCancel	2006 EDR MODEL(3022.1)
3022.11				Yes	2006 EDR MODEL(3022.11)
3022.12				No	2006 EDR MODEL(3022.12)
3030	ADJ 1a (RateBase - Tier 1)	This Step	vbInfo	<p>ADJ 1a (RateBase -Tier 1):</p> <p>Enter adjustments to the Rate Base related to "Retirements without replacement" and "Non-routine/unusual adjustments".</p> <p>Note that adjustments must be greater than the materiality threshold (see calculation below the detailed accounts). The Model identifies any amounts entered that are below the materiality threshold and which should be removed.</p>	2006 EDR MODEL(3030)
3040	ADJ 1a (RateBase - Tier 1)	Next	vbYesNoCancel	<p>Continue to next sheet?</p> <p>Hit "No" to return to ADJ 1a to review all Tier 1 Adjustments to the Rate Base.</p>	2006 EDR MODEL(3040)
3041				Yes	2006 EDR MODEL(3041)
3042				No	2006 EDR MODEL(3042)
3050	ADJ 2 (RateBase Tier 2)	This Step	vbInfo	<p>ADJ 2 (RateBase Tier 2):</p> <p>This sheet records Tier 2 adjustments to the Rate Base.</p> <p>Note that adjustments must be greater than the materiality threshold (see calculation below the detailed accounts). The Model identifies any amounts entered that are below the materiality threshold and which should be removed.</p>	2006 EDR MODEL(3050)
3051				Yes	2006 EDR MODEL(3051)
3052				No	2006 EDR MODEL(3052)
3060	ADJ 2 (RateBase Tier 2)	Next	vbYesNoCancel	<p>Continue to next sheet?</p>	2006 EDR MODEL(3060)

Button Control Number	Sheet	Button (as displayed)	Message Type	Message Displayed	Title Displayed
3061				Yes	2006 EDR MODEL(3061)
3062				No	2006 EDR MODEL(3062)
4010	ADJ 3 (Distrib Exp - Tier 1)	This Step	vbInfo	ADJ 3 (Distrib Exp -Tier 1): This Sheet summaries all Tier 1 adjustments related to Distribution Expenses. Adjustments related to "Non-routine/unusual adjustments" will be entered as a Next Step on Sheet ADJ 3a. Adjsutments to Amortization related Tier 1 adjustments to the Rate Base (ADJ 1) will be entered on ADJ 3b. All other Tier Adjustments to Distribution Expenses are entered directly on this sheet	2006 EDR MODEL(4010)
4020	ADJ 3 (Distrib Exp - Tier 1)	Next	vbYesNoCancel	Do you have any "Non-routine/ unusual adjustments" to be entered (Sheet ADJ 3a)?	2006 EDR MODEL(4020)
4021				Yes	2006 EDR MODEL(4021)
4022				No	2006 EDR MODEL(4022)
4022.1			vbYesNoCancel	Are you finished entering Tier 1 Adjustments to Distribution Expenses?	2006 EDR MODEL(4022.1)
4022.11				Yes	2006 EDR MODEL(4022.11)
4022.12				No	2006 EDR MODEL(4022.12)
4030	ADJ 3a (Distrib Exp Tier 1)	This Step	vbInfo	ADJ 3a (Distrib Exp Tier 1): Enter Distribution Expense adjustments related to "Non-routine/unusual adjustments". Note that adjustments must be greater than the materiality threshold (see calculation below the detailed accounts). The Model identifies any amounts entered that are below the materiality threshold and which should be removed.	2006 EDR MODEL(4030)
4040	ADJ 3a (Distrib Exp Tier 1)	Next	vbYesNoCancel	Continue to next sheet (Amortization adjustments related to Tier1 adjustments)? Hit "No" to return to Sheet ADJ3 to review all Tier 1 Adjustments to Distribution Expenses.	2006 EDR MODEL(4040)
4041				Yes	2006 EDR MODEL(4041)
4042				No	2006 EDR MODEL(4042)
4043	ADJ 3b (Distrib Exp Tier 1)	This Step	vbInfo	ADJ 3b (Tier 1 Amortization)	2006 EDR MODEL(4043)
4046	ADJ 3b (Distrib Exp Tier 1)	Next	vbYesNoCancel	Continue to next sheet? Hit "No" to return to Sheet ADJ 3 to review all Tier 1 Adjustments to Distribution Expenses.	2006 EDR MODEL(4046)
4047				Yes	2006 EDR MODEL(4047)
4048				No	2006 EDR MODEL(4048)
4050	ADJ 4 (Distrib Exp - Tier 2)	This Step	vbInfo	ADJ 4 (Distrib Exp -Tier 2): This sheet records Tier 2 adjustments to Distribution Expenses. Note that adjustments must be greater than the materiality threshold (see calculation below the detailed accounts). The Model identifies any amounts entered that are below the materiality threshold and which should be removed.	2006 EDR MODEL(4050)
4051				Yes	2006 EDR MODEL(4051)
4052				No	2006 EDR MODEL(4052)
4060	ADJ 4 (Distrib Exp - Tier 2)	Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(4060)
4061				Yes	2006 EDR MODEL(4061)
4062				No	2006 EDR MODEL(4062)
5010	ADJ 5 (Specific Distrib Exp)	This Step		ADJ 5 (Specific Distrib Exp)	2006 EDR MODEL(5010)
5020	ADJ 5 (Specific Distrib Exp)	Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(5020)
5021				Yes	2006 EDR MODEL(5021)
5022				No	2006 EDR MODEL(5022)
6010	ADJ 6 (Revenue -Tier 1)	This Step	vbInfo	ADJ 6 (Revenue -Tier 1): This sheet records Tier 1 adjustments to Revenue Amounts. Note that adjustments must be greater than the materiality threshold (see calculation below the detailed accounts). The Model identifies any amounts entered that are below the materiality threshold and which should be removed.	2006 EDR MODEL(6010)
6020	ADJ 6 (Revenue -Tier 1)	Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(6020)
6021				Yes	2006 EDR MODEL(6021)
6022				No	2006 EDR MODEL(6022)

Button Control Number	Sheet	Button (as displayed)	Message Type	Message Displayed	Title Displayed
7010	2-4 ADJUSTED ACCOUNTING DATA	This Step	vblInfo	2-4 ADJUSTED ACCOUNTING DATA: This sheet summarizes the various adjustments to accounting data for purpose of the rate calculations. Use the All Columns button on the left side of the screen to view the individual adjustments. If the automatic split between utility and Non-Distribution from sheet "2-2 UNADJUSTED ACCOUNTING DATA" needs to be corrected, enter the adjustment directly on this sheet using column E and provide an explanation with the application. The total of the adjustment column must add to zero with an increase/decrease in a distribution account offset by a decrease/increase in a Non-Distribution account of the same amount. (Contd ...)	2006 EDR MODEL(7010)
7011	2-4 ADJUSTED ACCOUNTING DATA	This Step	vblInfo	2-4 ADJUSTED ACCOUNTING DATA: Examples of adjusting Distribution/Non-Distribution split: The Model defaults USoA account "5725-Miscellaneous Amortization" as Non-Distribution. If the trial balance amount includes \$10,000 that is a distribution expense, then in column "E" type \$10,000 against account "5705-Amortization Expense - Property Plant and Equipment" to increase distribution expenses and type "minus" \$10,000 against accounts "5725-Miscellaneous Amortization" to reduce Non-Distribution expenses. The Model defaults USoA account "1990-Other Tangible Property" as a distribution asset. If the trial balance amounts includes \$1,000,000 that are not distribution assets, then correct the split using column "E" - type "minus" \$1,000,000 in distribution account "1990-Other Tangible Property" and type \$1,000,000 "2070-Other Utility Plant", distribution assets account, to balance the entry.	2006 EDR MODEL(7011)
7020	2-4 ADJUSTED ACCOUNTING DATA	Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(7020)
7021			Yes		2006 EDR MODEL(7021)
7022			No		2006 EDR MODEL(7022)
7030	2-5 Capital Expenditures Sch 4-1	This Step	vblInfo	2-5 Capital Expenditures Sch 4-1: To assist with identifying material items, year over year changes in asset accounts which are over materiality are highlighted in the "detail" area at the top of the sheet.	2006 EDR MODEL(7030)
7035		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(7035)
7036			Yes		2006 EDR MODEL(7036)
7037			No		2006 EDR MODEL(7037)
7040	2-6 OTH (Employee Compensation	This Step	vblInfo	2-6 OTH (Employee Compensation	2006 EDR MODEL(7040)
7045		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(7045)
7046			Yes		2006 EDR MODEL(7046)
7047			No		2006 EDR MODEL(7047)
8010	3-1 RATE BASE	This Step	vblInfo	3-1 RATE BASE	2006 EDR MODEL(8010)
8020		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(8020)
8021			Yes		2006 EDR MODEL(8021)
8022			No		2006 EDR MODEL(8022)
8030	3-2 COST OF CAPITAL (Input)	This Step	vblInfo	3-2 COST OF CAPITAL (Input)	2006 EDR MODEL(8030)
8040		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(8040)
8041			Yes		2006 EDR MODEL(8041)
8042			No		2006 EDR MODEL(8042)
8050	3-3 CAPITAL STRUCTURE (Input)	This Step	vblInfo	3-3 CAPITAL STRUCTURE (Input)	2006 EDR MODEL(8050)
8060		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(8060)
8061			Yes		2006 EDR MODEL(8061)
8062			No		2006 EDR MODEL(8062)
8070	3-4 WEIGHTED DEBT COST (Input)	This Step	vblInfo	3-4 WEIGHTED DEBT COST (Input)	2006 EDR MODEL(8070)
8080		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(8080)
8081			Yes		2006 EDR MODEL(8081)
8082			No		2006 EDR MODEL(8082)
9010	4-1 DATA for PILS MODEL	This Step	vblInfo	4-1 DATA for PILS MODEL	2006 EDR MODEL(9010)
9020		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(9020)
9021			Yes		2006 EDR MODEL(9021)
9022			No		2006 EDR MODEL(9022)
9030	4-2 OUTPUT from PILS MODEL	This Step	vblInfo	4-2 OUTPUT from PILS MODEL	2006 EDR MODEL(9030)
9040		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(9040)
9041			Yes		2006 EDR MODEL(9041)
9042			No		2006 EDR MODEL(9042)
10010	5-1 SERVICE REVENUE REQUIREMENT	This Step	vblInfo	5-1 SERVICE REVENUE REQUIREMENT	2006 EDR MODEL(10010)
10020		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(10020)
10021			Yes		2006 EDR MODEL(10021)
10022			No		2006 EDR MODEL(10022)

Button Control Number	Sheet	Button (as displayed)	Message Type	Message Displayed	Title Displayed
10030	5-2 SPECIFIC SERV CHRGs (Input)	This Step	vbInfo	5-2 SPECIFIC SERV CHRGs (Input)	2006 EDR MODEL(10030)
10040 10041 10042		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(10040) 2006 EDR MODEL(10041) 2006 EDR MODEL(10042)
10050	5-3 OTHER REGULTD CHRGs (Input)	This Step	vbInfo	5-3 OTHER REGULTD CHRGs (Input)	2006 EDR MODEL(10050)
10060 10061 10062		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(10060) 2006 EDR MODEL(10061) 2006 EDR MODEL(10062)
10070 10080	5-4 CDM (Input)	This Step	vbInfo	5-4 CDM (Input)	2006 EDR MODEL(10070)
10081 10082		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(10081) 2006 EDR MODEL(10082)
10090	5-5 BASE REVENUE REQUIREMENT	This Step	vbInfo	5-5 BASE REVENUE REQUIREMENT	2006 EDR MODEL(10090)
11000 11001 11002		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(11000) 2006 EDR MODEL(11001) 2006 EDR MODEL(11002)
50010	6-1 CUSTOMER CLASSES (Input)	This Step	vbInfo	6-1 CUSTOMER CLASSES (Input):	2006 EDR MODEL(50010)
50020	6-1 CUSTOMER CLASSES (Input)	Next	vbYesNoCancel	Subsequent sheets will display only customer classes as indicated on this sheet. (If you need to update the customer classes at a later time, return to this sheet and use Next button again to update which customer classes appear on subsequent sheets.)	2006 EDR MODEL(50020)
50021 50022				Continue to next sheet?	2006 EDR MODEL(50021) 2006 EDR MODEL(50022)
50030	6-2 DEMAND, RATES (Input)	This Step	vbInfo	6-2 DEMAND, RATES (Input)	2006 EDR MODEL(50030)
50040 50041 50042		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(50040) 2006 EDR MODEL(50041) 2006 EDR MODEL(50042)
50050	6-3 Trfmr Ownership (Input)	This Step	vbInfo	6-3 Trfmr Ownership (Input)	2006 EDR MODEL(50050)
50060 50061 50062		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(50060) 2006 EDR MODEL(50061) 2006 EDR MODEL(50062)
70010	7-1 ALLOCATION - Base Rev. Req.	This Step	vbInfo	7-1 ALLOCATION - Base Rev. Req.	2006 EDR MODEL(70010)
70020 70021 70022		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(70020) 2006 EDR MODEL(70021) 2006 EDR MODEL(70022)
70030	7-2 ALLOCATION - LV-Wheeling	This Step	vbInfo	7-2 ALLOCATION - LV-Wheeling	2006 EDR MODEL(70030)
70040 70041 70042		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(70040) 2006 EDR MODEL(70041) 2006 EDR MODEL(70042)
70050	7-3 ALLOCATION - CDM (Input)	This Step	vbInfo	7-3 ALLOCATION - CDM (Input)	2006 EDR MODEL(70050)
70060 70061 70062		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(70060) 2006 EDR MODEL(70061) 2006 EDR MODEL(70062)
70070	7-4 ALLOCATION - Reg A. (Input)	This Step	vbInfo	7-4 ALLOCATION - Reg A. (Input)	2006 EDR MODEL(70070)
70080 70081 70082		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(70080) 2006 EDR MODEL(70081) 2006 EDR MODEL(70082)
80010	8-1 RATES - BASE REV. REQ.	This Step	vbInfo	8-1 RATES - BASE REV. REQ.	2006 EDR MODEL(80010)
80015 80016 80017		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(80015) 2006 EDR MODEL(80016) 2006 EDR MODEL(80017)
80020	8-2 RATES - LV-Wheeling	This Step	vbInfo	8-2 RATES - LV-Wheeling	2006 EDR MODEL(80020)
80025 80026 80027		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(80025) 2006 EDR MODEL(80026) 2006 EDR MODEL(80027)
80030 80040	8-3 RATES - CDM	This Step	vbInfo	8-3 RATES - CDM	2006 EDR MODEL(80030)
80041 80042		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(80041) 2006 EDR MODEL(80042)
80050	8-4 RATE RIDERS - Reg. Assets	This Step	vbInfo	8-4 RATE RIDERS -Reg. Assets	2006 EDR MODEL(80050)
80060 80061 80062		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(80060) 2006 EDR MODEL(80061) 2006 EDR MODEL(80062)
80070	8-5 DISTRIBUTION RATES	This Step	vbInfo	8-5 DISTRIBUTION RATES	2006 EDR MODEL(80070)
				This Sheet summarizes distribution rates calculated by the Model.	
				Enter amounts in columns R, S and T to override the calculated rates. Direct mitigation can also be accomplished by changing (i.e., lowering) the proposed Return on Equity percentage entered in cell E30 of Sheet 3-2.	

Button Control Number	Sheet	Button (as displayed)	Message Type	Message Displayed	Title Displayed
80080 80081 80082		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(80080) 2006 EDR MODEL(80081) 2006 EDR MODEL(80082)
80090	8-6 RETAIL TRANSM RATES (Input)	This Step	vblInfo	8-6 RETAIL TRANSM RATES (Input)	2006 EDR MODEL(80090)
80100 80101 80102		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(80100) 2006 EDR MODEL(80101) 2006 EDR MODEL(80102)
81010	8-7 OTHER CHGS, COMMOD (Input)	This Step	vblInfo	8-7 OTHER CHGS, COMMOD (Input)	2006 EDR MODEL(81010)
81020 81021 81022		Next	vbYesNoCancel	Amounts entered on this sheet are used in the Bill Impacts schedules (Sheets 9-1 and 9-2). Loss adjustment factors entered starting at row 124 are carried forward to the Rates Schedule (Sheet 10-2). Factors entered at the top of the sheet are used for the Bill Impacts. Continue to next sheet?	2006 EDR MODEL(81020) 2006 EDR MODEL(81021) 2006 EDR MODEL(81022)
90010	9-1 BILL IMPACTS	This Step	vbYesNoCancel	9-1 BILL IMPACTS	2006 EDR MODEL(90010)
90011 90012				It will take a few moments to set up the impacts for each class, apply filters, and recalculate. The view will return to the first customer class after all calculations are complete. Continue?	2006 EDR MODEL(90011) 2006 EDR MODEL(90012)
90020 90021 90022		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(90020) 2006 EDR MODEL(90021) 2006 EDR MODEL(90022)
90030	9-2 BILL IMPACTS %	This Step	vblInfo	9-2 BILL IMPACTS %	2006 EDR MODEL(90030)
90040 90041 90042		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(90040) 2006 EDR MODEL(90041) 2006 EDR MODEL(90042)
90045	9-1ALT BILL IMPACTS	This Step	vbYesNoCancel	9-1ALT BILL IMPACTS	2006 EDR MODEL(90045)
90045.1 90045.2				It will take a few moments to set up the impacts for each class, apply filters, and recalculate. The view will return to the first customer class after all calculations are complete. Continue?	2006 EDR MODEL(90045.1) 2006 EDR MODEL(90045.2)
90046 90046.1 90046.2		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(90046) 2006 EDR MODEL(90046.1) 2006 EDR MODEL(90046.2)
90047	9-2ALT BILL IMPACTS %	This Step	vblInfo	9-2ALT BILL IMPACTS %	2006 EDR MODEL(90047)
90048 90048.1 90048.2		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(90048) 2006 EDR MODEL(90048.1) 2006 EDR MODEL(90048.2)
90050	10-1 RATES SCHEDULE (Part 1)	This Step	vblInfo	10-1 RATES SCHEDULE (Part 1)	2006 EDR MODEL(90050)
90060 90061 90062		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(90060) 2006 EDR MODEL(90061) 2006 EDR MODEL(90062)
90070	10-2 RATES SCHEDULE (Part 2)	This Step	vblInfo	10-2 RATES SCHEDULE (Part 2)	2006 EDR MODEL(90070)
90080 90081 90082		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(90080) 2006 EDR MODEL(90081) 2006 EDR MODEL(90082)
90085	10-3 RATES SCHEDULE (Part 3)	This Step	vblInfo	10-3 RATES SCHEDULE (Part 3)	2006 EDR MODEL(90085)
90086 90087 90088		Next	vbYesNoCancel	Continue to next sheet?	2006 EDR MODEL(90086) 2006 EDR MODEL(90087) 2006 EDR MODEL(90088)
90090	10-4 DISTR. RATES - RECONCILED	This Step	vblInfo	10-4 DISTR. RATES - RECONCILED	2006 EDR MODEL(90090)
90100 90101 90102		Next	vbYesNoCancel	Continue to next sheet? This is the last sheet.	2006 EDR MODEL(90100) 2006 EDR MODEL(90101) 2006 EDR MODEL(90102)
					2006 EDR MODEL() 2006 EDR MODEL() 2006 EDR MODEL() 2006 EDR MODEL() 2006 EDR MODEL() 2006 EDR MODEL() 2006 EDR MODEL() 2006 EDR MODEL()

Button Control Number	Sheet	Button (as displayed)	Message Type	Message Displayed	Title Displayed
99910	Ctl-Shift-X		vBYesNoCancel	<p>THIS MACRO SHOULD ONLY BE RUN AS THE FINAL STEP BEFORE SUBMITTING THE APPLICATION.</p> <p>Before proceeding to clear the detail:</p> <ol style="list-style-type: none"> 1. save the Model (File-Save) 2. save the model again using a different name (File SaveAs) - e.g., EDR2006with_detail_cleared.xls" <p>Use "Yes" if Model is saved and you are ready to proceed.</p>	2006 EDR MODEL(99910)
99911				Confirm, are you ready to proceed to permanently clear the detailed data from this file?	2006 EDR MODEL(99911)
99912				skip message	2006 EDR MODEL(99912)

ADJ 1a (Rate Base -Tier 1) ADJ 2 (Rate Base -Tier 2)	ADJ 3a (Distrib Exp -Tier 1) ADJ 4 (Distrib Exp -Tier 2)	ADJ 6 (Revenue -Tier 1)	for Sheet re. Sch. 4-1	Sheets with Customer Classes (except 7-3a)	6-1	10-1	6-2 +		
grouping1	grouping1	grouping1	amount1	grouping1	criteria a	criteria b	no of subno of subno of subno of subs	include line	include
Land and Buildings	Operation (Working Capital)	Distribution Services Revenue	-37247.57534	Land and Buildings		X	0 0 0 0	YES	X
TS Primary Above 50	Maintenance (Working Capital)	Late Payment Charges	-37247.57534	TS Primary Above 50	X		1 1 1 1		
DS	Billing and Collection (Working Capital)	Specific Service Charges	-37247.57534	DS			2 2 2		
Poles, Wires	Community Relations (Working Capital)	Other Distribution Revenue	-37247.57534	Poles, Wires			3 3		
Line Transformers	Community Relations - CDM (Working Capital)	Other Income & Deductions	-37247.57534	Line Transformers			4		
Services and Meters	Administrative and General Expenses (Working Capital)		-37247.57534	Services and Meters					
General Plant	Insurance Expense (Working Capital)		-37247.57534	General Plant					
Equipment	Bad Debt Expense (Working Capital)		-37247.57534	Equipment					
IT Assets	Advertising Expenses (Working Capital)		-37247.57534	IT Assets					
CDM Expenditures and Recoveries	Charitable Contributions (Working Capital)		-37247.57534	CDM Expenditures and Recoveries					
Other Distribution Assets	Amortization of Assets		-37247.57534	Other Distribution Assets					
Contributions and Grants	Other Distribution Expenses		-37247.57534	Contributions and Grants					
Accumulated Amortization			-37247.57534	Accumulated Amortization					
colour 34	34	34	34	34					

macros specify the absolute range of the criteria, so need to correct each macros which uses a filter if there are more or less criteria lines

CURRENT
Welland Hydro-Electric System Corp.

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(*Except as otherwise noted)

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EB-2007-0586

SERVICE CLASSIFICATIONS

FOR OEB STAFF USE ONLY

Residential

This classification refers to the supply of electrical energy to residential customers residing in detached or semi-detached units, as defined in the local zoning by-law.

General Service Less Than 50 kW

This classification refers to the supply of electrical energy to commercial buildings taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Commercial buildings are defined as buildings, which are used for purposes other than resident dwellings.

General Service 50 to 4,999 kW

This classification refers to the supply of electrical energy to commercial buildings whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Commercial buildings are defined as buildings, which are used for purposes other than resident dwellings.

Large Use

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW.

Unmetered Scattered Load

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Unmetered or flat connections are permitted with the approval of Welland Hydro-Electric System Corp. Engineering Department. Flat rate connects may include, but are not limited to, Traffic Lights, Street Lights, Bus Shelters, and Signs. Energy consumption is determined by information provided by the customer and/or load measurement taken by Welland Hydro-Electric System Corp. following connection of the flat service.

Sentinel Lighting

This classification refers to an account for roadway lighting not classified as unmetered or street lighting. The consumption for the customer will be based on the calculated connected load times a twelve hour day times the applicable billing period.

Street Lighting

This classification refers to the Street Lighting system owned by the City of Welland. Welland Hydro-Electric System Corp. provides new installations and maintenance of the street lighting system, as required by the City of Welland.

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MONTHLY RATES AND CHARGES

Residential

Service Charge	\$	12.51
Distribution Volumetric Rate	\$/kWh	0.0123
Regulatory Asset Recovery	\$/kWh	0.0030
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0062
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0046
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

General Service Less than 50 kW

Service Charge	\$	18.44
Distribution Volumetric Rate	\$/kWh	0.0063
Regulatory Asset Recovery	\$/kWh	0.0020
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0055
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0042
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

General Service 50 to 4,999 kW

Service Charge	\$	182.48
Distribution Volumetric Rate	\$/kW	0.7643
Regulatory Asset Recovery	\$/kW	0.5337
Retail Transmission Rate – Network Service Rate	\$/kW	1.8997
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4294
Retail Transmission Rate – Network Service Rate-Interval Metered	\$/kW	1.8844
Retail Transmission Rate – Line and Transformation Connection Service Rate-Interval Metered	\$/kW	1.7121
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

Large Use

Service Charge	\$	10,112.87
Distribution Volumetric Rate	\$/kW	0.6824
Regulatory Asset Recovery	\$/kW	0.1004
Retail Transmission Rate – Network Service Rate	\$/kW	1.3808
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.9013
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

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Unmetered Scattered Load

Service Charge	\$	9.22
Distribution Volumetric Rate	\$/kWh	0.0063
Regulatory Asset Recovery	\$/kWh	0.0020
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0055
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0042
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

Sentinel Lighting

Service Charge	\$	0.34
Distribution Volumetric Rate	\$/kW	0.7819
Regulatory Asset Recovery	\$/kW	1.2981
Retail Transmission Rate – Network Service Rate	\$/kW	1.7694
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3313
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

Street Lighting

Service Charge	\$	0.17
Distribution Volumetric Rate	\$/kW	0.7302
Regulatory Asset Recovery	\$/kW	0.0477
Retail Transmission Rate – Network Service Rate	\$/kW	1.7655
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3284
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

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Specific Service Charges

Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Account history	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Disconnect/Reconnect at meter - during regular hours	\$	65.00
Disconnect/Reconnect at meter - after regular hours	\$	185.00

Install/Remove load control device - during regular hours	\$	65.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35
Meter upgrade requested by customer plus installation - per month	\$	10.00

Allowances

Transformer Allowance for Ownership - per kW of billing demand/month	\$	(0.60)
Primary Metering Allowance for transformer losses - applied to measured demand and energy	%	(1.00)

LOSS FACTORS

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0599
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0493
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045

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MONTHLY RATES AND CHARGES**Residential**

Service Charge	\$	13.15
Distribution Volumetric Rate	\$/kWh	0.0130
Regulatory Asset Recovery	\$/kWh	0.0030
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0062
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0046
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

General Service Less than 50 kW

Service Charge	\$	19.40
Distribution Volumetric Rate	\$/kWh	0.0067
Regulatory Asset Recovery	\$/kWh	0.0020
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0055
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0042
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

General Service 50 to 4,999 kW

Service Charge	\$	192.09
Distribution Volumetric Rate	\$/kW	0.8047
Regulatory Asset Recovery	\$/kW	0.5337
Retail Transmission Rate – Network Service Rate	\$/kW	1.8997
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4294
Retail Transmission Rate – Network Service Rate-Interval Metered	\$/kW	1.8844
Retail Transmission Rate – Line and Transformation Connection Service Rate-Interval Metered	\$/kW	1.7121
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

Large Use

Service Charge	\$	10,646.53
Distribution Volumetric Rate	\$/kW	0.7183
Regulatory Asset Recovery	\$/kW	0.1004
Retail Transmission Rate – Network Service Rate	\$/kW	1.3808
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.9013
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

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Unmetered Scattered Load

Service Charge	\$	9.71
Distribution Volumetric Rate	\$/kWh	0.0067
Regulatory Asset Recovery	\$/kWh	0.0020
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0055
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0042
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

Sentinel Lighting

Service Charge	\$	0.36
Distribution Volumetric Rate	\$/kW	0.8231
Regulatory Asset Recovery	\$/kW	1.2981
Retail Transmission Rate – Network Service Rate	\$/kW	1.7694
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3313
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

Street Lighting

Service Charge	\$	0.18
Distribution Volumetric Rate	\$/kW	0.7688
Regulatory Asset Recovery	\$/kW	0.0477
Retail Transmission Rate – Network Service Rate	\$/kW	1.7655
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3284
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

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Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Disconnect/Reconnect at meter - during regular hours	\$	65.00
Disconnect/Reconnect at meter - after regular hours	\$	185.00

Install/Remove load control device - during regular hours	\$	65.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35
Meter upgrade requested by customer plus installation - per month	\$	10.00

Allowances

Transformer Allowance for Ownership - per kW of billing demand/month	\$	(0.60)
Primary Metering Allowance for transformer losses - applied to measured demand and energy	%	(1.00)

LOSS FACTORS

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0599
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
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Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045