



EDR 2006 MODEL
 COLLUS Power

ED-2002-0518 (RP-20C
 November 30, 2005 (F

9.2ALTBILL IMPACTS %
 Constant Rates/Constant Cost of Power/Constant

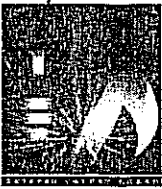
	Time		Change %		
	KW		Distrib	Delivery	Total Bill
RESIDENTIAL					
Regular			18.0	8.5	4.3
GENERAL SERVICE					
Less than 50 kW			28.7	5.1	3.0
Greater than 50 kW (to 3000 kW)	1,000		595.6	21.7	5.7
Greater than 50 kW Time of Use	1,000		(100.0)	(53.0)	(25.1)
Large Use (> 5000 kW)			20.8	20.8	20.8
Unmetered Scattered Load					
Street Lighting			23.2	23.2	23.2



9-2ALT BILL IMPACTS %
 constant RTR and Cost of Power (continued)

	Volume		Change %			Volume		Change %			Volume		Change %		
	kWh	kW	Distribution	Delivery	Total Bill	kWh	kW	Distribution	Delivery	Total Bill	kWh	kW	Distribution	Delivery	Total Bill
RESIDENTIAL	1,000		15.1	5.2	3.8	1,500		14.0	3.7	3.1	2,000		13.4	2.8	2.8
Regular	15,000		26.8	4.7	2.9			24.4	24.4	24.4			24.4	24.4	24.4
GENERAL SERVICE	1,000,000	3,000	666.5	21.7	6.7			20.8	20.8	20.8			20.8	20.8	20.8
Less than 50 kW	1,000,000	3,000	(100.0)	(42.8)	(17.9)			(100.0)	(100.0)	(100.0)			(100.0)	(100.0)	(100.0)
Greater than 50 kW, Time of Use			20.8	20.8	20.8			20.8	20.8	20.8			20.8	20.8	20.8
Large Use (> 5000 kW)															
Unmetered Scattered Load															
Street Lighting			23.2	23.2	23.2			23.2	23.2	23.2			23.2	23.2	23.2

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'B'

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)	33,455	
2005 amount	62,047	
Adjustment (Increment)	28,592	5655 - Regulatory Expenses
2) Pensions		
2004 OMERS amount (from ADJ 5)	45,499	
2005 amount	52,598	
Adjustment (Increment)	7,099	5645 - Employee Pensions and Benefits
3) Insurance		
2004 amount (from ADJ 5)	75,589	
2005 amount	81,783	
Adjustment	6,194	5635 - Property Insurance
4) Non Routine/Unusual Adjustments		
Total from Sheet 3a	0	various
5) Low Voltage/Wheeling Adjustments (Handbook p.13)		
(Embedded Distributors only)		
Amount included in 2004 Trial Balance data, if any	0	
Incremental Amount per section A (Handbook, p. 13)	0	
Amount per section C (Handbook, p. 13)	398,421	
<i>[above items to Sheet 5-5 B.R.R. #2]</i>		
Adjustment	398,421	5665 - Miscellaneous General Expenses
6) Amortization Related to Tier 1 Adjustment to the Rate Base		
Total from Sheet 3b	2,404	5705 - Amortization
7) CDM (and Smart Meters) (Handbook p.14)		
<u>CDM</u>		
Adjustment	0	5415 - Energy Conservation
<u>Smart Meters</u>		
Adjustment	0	5065 - Meter Expense
Net Tier 1 Adjustments to Distribution Expenses	<u>442,711</u>	

	posted to account



ADJ 3a (DISTRIBUTION EXPENSES - TIER 1)

Tier 1 Adjustments to Distribution Expenses (Sheet 2 of 3)

Non-routine/unusual adjustments and adjustment to amortization expense resulting from Tier 1 adjustment to the Rate Base.

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
		\$	\$	
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 & Ex	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	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 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		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
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)
5635	Property Insurance	0		Insurance Expense (Working Capital)
5640	Injuries and Damages	0		Administrative and General Expenses (Working Capital)
5645	Employee Pensions and Benefits	0		Administrative and General Expenses (Working Capital)
5650	Franchise Requirements	0		Administrative and General Expenses (Working Capital)
5655	Regulatory Expenses	0		Administrative and General Expenses (Working Capital)
5665	Miscellaneous General Expenses	0		Administrative and General Expenses (Working Capital)
5670	Rent	0		Administrative and General Expenses (Working Capital)
5675	Maintenance of General Plant	0		Administrative and General Expenses (Working Capital)
5680	Electrical Safety Authority Fees	0		Administrative and General Expenses (Working Capital)



ADJ 3a (DISTRIBUTION EXPENSES - TIER 1)

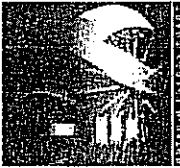
Tier 1 Adjustments to Distribution Expenses (Sheet 2 of 3)

Non-routine/unusual adjustments and adjustment to amortization expense resulting from Tier 1 adjustment to the Rate Base

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
		\$	\$	
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
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
6105	Taxes Other Than Income Taxes	0		Other Distribution Expenses
6210	Life Insurance	0		Insurance Expense (Working Capital)
6215	Penalties	0		Other Distribution Expenses
6225	Other Deductions	0		Other Distribution Expenses
Total Non-Routine/ Unusual Adjustments			0	

MATERIALITY CALCULATION:

Distribution Expenses (Before Adjustment) from Sheet 2-2	3,453,155
Materiality Factor	0.2%
Materiality Threshold for Adjustments	6,906



EDR 2006 MODEL (ver. 2.1)
COLLUS Power Corp

ED-2002-0518 (RP-2005-0020, EB-2005-0020)
 November 30, 2005 (Revision # 1)

ADJ3b (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 \$
1555 Conservation and Demand Management Expenditures and Recoveries	0					0
1808 Buildings and Fixtures						0
1810 Leasehold Improvements	0					0
1815 Transformer Station Equipment - Normally Primary above 50 kV						0
1820 Distribution Station Equipment - Normally Primary below 50 kV						0
1825 Storage Battery Equipment						0
1830 Poles, Towers and Fixtures						0
1835 Overhead Conductors and Devices						0
1840 Underground Conduit						0
1845 Underground Conductors and Devices						0
1850 Line Transformers						0
1855 Services						0
1860 Meters	60,112			60,112	4	2,404
1908 Buildings and Fixtures						0
1910 Leasehold Improvements						0
1915 Office Furniture and Equipment						0
1920 Computer Equipment - Hardware						0
1925 Computer Software						0
1930 Transportation Equipment						0
1935 Stores Equipment						0
1940 Tools, Shop and Garage Equipment						0
1945 Measurement and Testing Equipment						0
1950 Power Operated Equipment						0
1955 Communication Equipment						0
1960 Miscellaneous Equipment						0
1970 Load Management Controls - Customer Premises						0
1975 Load Management Controls - Utility Premises						0
1980 System Supervisory Equipment						0
1990 Other Tangible Property						0
1995 Contributions and Grants - Credit						0
2005 Property Under Capital Leases						0
2010 Electric Plant Purchased or Sold						0
						<u>2,404</u>

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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	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	276,558
Materiality Factor	3.0%
Materiality Threshold for Adjustments	8,297

