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Customer Forecast (Sites)

Use class	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Total
Residential (G1)	793,913	792,719	793,980	794,179	794,250	795,166	795,446	796,026	799,022	802,878	805,882	808,068	9,571,530
Apartment (G1)	6,083	6,053	6,033	6,030	6,029	6,015	6,010	6,001	5,954	5,893	5,846	5,812	71,759
Apartment (G3)	246	245	242	241	241	239	238	237	229	220	212	207	2,797
Commercial (G1)	59,780	59,535	59,278	59,238	59,223	59,037	58,980	58,862	58,252	57,467	56,856	56,411	702,919
Commercial (G3)	1,117	1,111	1,100	1,098	1,097	1,089	1,087	1,082	1,055	1,021	995	975	12,828
Industrial (G1)	125	120	120	120	120	119	119	119	119	118	117	117	1,432
Industrial (G3)	115	113	111	110	110	109	108	107	102	95	90	87	1,259
Irrigation (G5)				1,591	1,591	1,580	1,580	1,580	1,580	1,580			11,082
Total	861,379	859,896	860,864	862,607	862,662	863,354	863,569	864,014	866,313	869,273	869,998	871,676	10,375,605

Use class	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Total
Residential (G1)	809,091	810,028	810,968	811,116	811,169	811,851	812,060	812,493	814,725	817,599	819,838	821,467	9,762,405
Apartment (G1)	5,789	5,768	5,746	5,743	5,742	5,727	5,722	5,712	5,662	5,597	5,547	5,510	68,264
Apartment (G3)	204	202	199	199	198	197	196	195	189	181	175	171	2,305
Commercial (G1)	56,106	55,826	55,546	55,502	55,486	55,282	55,220	55,091	54,425	53,568	52,900	52,414	657,366
Commercial (G3)	965	956	946	945	944	937	935	931	908	879	857	840	11,042
Industrial (G1)	116	115	115	114	114	114	114	113	112	110	108	107	1,352
Industrial (G3)	85	83	82	81	81	80	80	79	75	71	67	64	929
Irrigation (G5)				1,580	1,580	1,561	1,561	1,561	1,561	1,561			10,965
Total	872,355	872,977	873,601	875,280	875,315	875,749	875,888	876,175	877,658	879,566	879,492	880,573	10,514,629

Rate class	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Total	Billing Consolidation Factor	Annual Bills
General Service (G1)	859,901	858,427	859,411	859,567	859,622	860,337	860,555	861,009	863,347	866,357	868,701	870,407	10,347,640	1.8%	10,164,798
Large Use Service (G3)	1,478	1,469	1,453	1,450	1,449	1,437	1,433	1,426	1,387	1,336	1,297	1,269	16,883	20.5%	13,414
Irrigation Service (G5)	-	-	-	1,591	1,591	1,580	1,580	1,580	1,580	1,580	-	-	11,082	6.9%	10,321
Total	861,379	859,896	860,864	862,607	862,662	863,354	863,569	864,014	866,313	869,273	869,998	871,676	10,375,605		10,188,533

Rate class	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Total	Billing Consolidation Factor	Annual Bills
General Service (G1)	871,101	871,737	872,374	872,475	872,511	872,974	873,116	873,409	874,924	876,874	878,393	879,498	10,489,387	1.8%	10,304,041
Large Use Service (G3)	1,254	1,240	1,227	1,225	1,224	1,214	1,211	1,205	1,173	1,131	1,099	1,075	14,277	20.5%	11,343
Irrigation Service (G5)	-	-	-	1,580	1,580	1,561	1,561	1,561	1,561	1,561	-	-	10,965	6.9%	10,212
Total	872,355	872,977	873,601	875,280	875,315	875,749	875,888	876,175	877,658	879,566	879,492	880,573	10,514,629		10,325,596

Average Use per Site (GJ)

Use class	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Total
Residential (G1)	21.3	18.1	16.3	10.1	6.5	4.0	3.5	3.8	6.0	10.6	16.8	20.7	137.7
Apartment (G1)	206.7	176.4	159.2	101.6	69.0	45.9	41.7	44.7	64.8	107.6	164.0	201.0	1,382.7
Apartment (G3)	1,926.4	1,641.2	1,470.6	914.2	597.1	374.8	332.3	361.1	557.0	967.4	1,514.7	1,868.8	12,525.8
Commercial (G1)	115.6	97.9	85.9	50.2	29.2	14.9	11.7	13.5	26.7	53.3	89.3	112.1	700.3
Commercial (G3)	2,605.9	2,219.1	2,001.1	1,266.5	847.7	549.4	493.3	531.2	790.3	1,338.1	2,061.2	2,534.2	17,237.9
Industrial (G1)	421.9	357.0	313.3	185.7	110.8	60.4	49.7	56.3	102.3	197.3	326.2	408.8	2,589.7
Industrial (G3)	3,503.7	3,019.3	2,782.5	1,870.1	1,371.9	1,001.2	945.7	993.4	1,298.8	1,978.7	2,853.4	3,441.8	25,060.3
Irrigation (G5)	-	-	-	0.3	18.9	107.5	241.6	164.7	51.2	14.0	-	-	598.3
Total	8,801.5	7,529.0	6,828.9	4,398.6	3,051.2	2,157.9	2,119.5	2,168.9	2,897.2	4,666.9	7,025.6	8,587.5	60,232.7
Use class	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Total
Residential (G1)	21.3	18.1	16.3	10.1	6.5	4.0	3.5	3.8	6.0	10.6	16.8	20.8	137.8
Apartment (G1)	206.9	176.6	159.2	101.5	68.9	45.8	41.7	44.7	64.7	107.5	164.1	201.1	1,382.7
Apartment (G3)	1,926.3	1,640.8	1,465.7	907.7	590.6	370.3	328.8	357.9	553.4	963.5	1,512.0	1,866.2	12,483.2
Commercial (G1)	115.7	97.9	85.9	50.2	29.1	14.8	11.7	13.5	26.7	53.3	89.3	112.2	700.3
Commercial (G3)	2,605.6	2,220.2	2,001.6	1,266.5	847.5	549.2	493.2	531.2	790.4	1,338.3	2,061.5	2,534.5	17,239.7
Industrial (G1)	422.0	357.7	313.9	186.0	111.0	60.5	49.8	56.4	102.6	197.9	327.3	410.3	2,595.4
Industrial (G3)	3,536.6	3,039.1	2,799.4	1,880.2	1,378.9	1,007.2	952.2	1,000.6	1,308.7	1,995.9	2,882.6	3,480.0	25,261.5
Irrigation (G5)	-	-	-	0.3	18.9	107.5	241.6	164.7	51.2	14.0	-	-	598.3
Total	8,834.4	7,550.6	6,842.1	4,402.4	3,051.6	2,159.3	2,122.5	2,172.9	2,903.7	4,680.9	7,053.6	8,625.1	60,398.9

Customer Forecast (Load GJ)

Rate Class	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Total
General Service (G1)	25,127,660	21,299,610	19,001,627	11,627,767	7,339,333	4,336,629	3,713,575	4,093,716	6,762,548	12,258,961	19,586,743	24,301,961	159,450,131
Large Use Service (G3)	3,787,588	3,208,657	2,864,972	1,817,959	1,225,767	796,901	717,723	766,728	1,094,385	1,767,882	2,629,150	3,155,763	23,833,477
Irrigation Service (G5)	-	-	-	421	30,114	169,894	381,780	260,292	80,932	22,050	-	-	945,484
Total	28,915,249	24,508,268	21,866,599	13,446,148	8,595,214	5,303,423	4,813,078	5,120,736	7,937,866	14,048,893	22,215,893	27,457,725	184,229,091

Rate Class	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Total
General Service (G1)	24,975,968	21,210,458	18,913,581	11,577,974	7,315,313	4,330,487	3,713,131	4,090,725	6,734,686	12,176,047	19,422,923	24,076,977	158,538,269
Large Use Service (G3)	3,207,327	2,705,183	2,414,060	1,529,665	1,029,512	668,307	601,701	643,338	921,096	1,492,288	2,223,928	2,672,026	20,108,433
Irrigation Service (G5)	-	-	-	418	29,906	167,851	377,189	257,162	79,959	21,785	-	-	934,270
Total	28,183,295	23,915,641	21,327,641	13,108,057	8,374,732	5,166,644	4,692,021	4,991,226	7,735,741	13,690,120	21,646,851	26,749,003	179,580,972

2005/2006 Capital Projects (\$000)

<u>Line No.</u>	<u>Project</u>	<u>2004 Approved</u>	<u>2004 Actual</u>	<u>2005/06 DRT</u>	<u>In-Service Date</u>	<u>Allocation Methodology</u>	<u>Total Capital Costs</u>
1	2004 Capital	6,097.7	6,658.6				
2	SAP Interfaces			414.8	31-Aug-05	Customer Count	498.1
3	AB Settlement Gas	-		2,700.0	30-Jun-06	Gas Only	2,700.0
4	RDS/TBC (Phase II)	-		210.7	31-Mar-05	Customer Count	253.0
5	RDS/TBC (Phase III)			813.9	31-Jan-06	Customer Count	976.8
6	AB Settlement Lifecycle	-		-		Electric Only	173.0
7	Total	6,097.7	6,658.6	3,325.5			

Allocation Percentages

Electric Customer Count Share 2005	16.71%
Gas Customer Count Share 2005	83.29%
Electric Customer Count Share 2006	16.68%
Gas Customer Count Share 2006	83.32%

DRT Energy Revenue Requirement (\$'000)								
Line No.	Category	Reference	(a)	(b)	(c)	(c)	(d)	(e)
			2004 Approved 12 Months	2004 Approved May-Dec	2004 Actual May-Dec	2004 Actual Annualized	2005 F Jan -Dec	2006 F Jan -Dec
1	Labour (Gas Procurement)	Schedule 5.1.8	693.9	462.6	417.3	626.0	697.8	777.7
2	Credit Charges	Schedule 5.1.5	actual	actual	actual	actual	actual	actual
3	Working Capital	Schedule 5.1.3	(389.3)	(259.5)	(245.6)	(429.2)	987.2	997.4
4	Bad Debt*	Schedule 5.1.12	2,067.3	1,378.2	1,566.4	2,506.2	3,426.5	3,464.1
5	Penalty Revenue*	Schedule 5.1.12	(4,739.1)	(3,159.4)	(934.4)	(1,495.0)	(2,915.1)	(2,947.1)
6	Energy Related Revenue Requirement		\$ (2,367.2)	\$ (1,578.1)	\$ 803.8	\$ 1,208.0	\$ 2,196.4	\$ 2,292.1

*Bad debt and penalty revenue are allocated 70% to the energy revenue requirement for 2005 and 2006

DRT Non-Energy Revenue Requirement (\$'000)								
Line No.	Category	Reference	(a)	(b)	(c)	(d)	(e)	(f)
			2004 Approved 12 Months	2004 Approved May-Dec	2004 Actual May-Dec	2004 Actual Annualized	2005 F Jan -Dec	2006 F Jan -Dec
7	Deferral Costs							
8	Customer Care Costs	Schedule 5.1.1	42,923.0	28,615.3	24,668.9	42,289.5	46,291.5	46,357.0
9	Working Capital	Schedule 5.1.3	2,700.2	1,800.1	1,051.1	2,731.0	3,432.0	3,538.1
10	Credit Charges	Schedule 5.1.5	147.6	98.4	199.0	298.5	386.7	386.7
11	Hearing Costs	Schedule 5.1.6	500.0	333.3	333.3	500.0	450.0	450.0
12	EUB Assessment	Schedule 5.1.7	-	-	-	-	900.0	917.1
13	Interest on Security Deposits		291.7	194.5	198.6	340.5	365.1	365.1
14	Operating Costs for Gas Settlement Project							260.6
15	Bad Debt	Schedule 5.1.12	981.8	654.5	743.9	1,190.3	1,468.5	1,484.6
16	Penalty Revenue	Schedule 5.1.12	(2,249.0)	(1,499.3)	(443.7)	(710.0)	(1,249.3)	(1,263.0)
17	Revenue Offsets	Schedule 5.1.12	-	-	(571.0)	(1,142.0)	(1,142.0)	(1,142.0)
18	Sub-Total		45,295.2	30,196.8	26,180.1	45,497.8	50,902.5	51,354.2
19	Non-Deferral Costs							
20	Labour by Department***	Schedule 5.1.9	1,748.1	1,165.4	1,238.3	1,857.4	2,126.6	2,601.3
21	Amortization of Capital	Schedule 5.1.2	1,200.6	800.4	789.3	1,184.0	1,391.0	1,876.0
22	Customer Education & Energy Awareness	Schedule 5.1.11	1,466.0	977.3	1,381.9	1,381.9	1,985.0	2,000.2
23	Other Administration Costs	Schedule 5.1.10	379.1	252.7	273.2	409.8	487.6	481.6
24	Corporate Costs**	Schedule 5.1.13	2,836.8	1,891.2	2,082.1	3,123.2	2,879.9	2,896.4
25	Sub-Total		7,630.6	5,087.1	5,764.9	7,956.4	8,870.1	9,855.6
26	Non-Energy Revenue Requirement		\$ 52,925.9	\$ 35,283.9	\$ 31,945.0	\$ 53,454.1	\$ 59,772.6	\$ 61,209.8
27	Year-over-year revenue requirement percentage change						12.9%	2.4%

Column (b) is calculated by column (a) / 12 * 8

Column (d) is calculated by column (c) / 8 * 12 unless otherwise noted below:

Customer Care Costs are calculated by column (c) / 7 * 12

working capital includes an estimated working capital amount for Jan - May period

customer education & energy awareness is equal to column (c)

penalty revenue and bad debt are calculated by column (c) / 7.5 * 12

revenue offsets are calculated by column (c) / 6 * 12

Interest on security deposits is calculated by column (c) / 7*12

**Corporate Costs include Information systems and labour costs that were approved in Decision 2003-106

***Labour costs in column (a) exclude Risk and IS labour that were approved in Decision 2003-106. These costs are now included in corporate costs.

DRT Customer Care Costs (\$000)

Line No.	Category	(a)	(b)	(c)	(d)	(e)	(f)
		2004 Approved 12 Months	2004 Approved May-Dec	2004 Actual May-Dec	2004 Actual Annualized	2005 F Jan -Dec	2006 F Jan -Dec
1	Billing Services	21,618.6	14,412.4	14,102.1	24,175.0	24,914.0	25,707.9
2	Customer Assistance Services	9,839.9	6,560.0	5,741.6	9,842.7	10,069.9	9,536.0
3	Walk-in Services	1,009.3	672.9	395.3	677.6	569.0	10.6
4	Credit Management Services	3,425.2	2,283.4	1,217.8	2,087.6	3,978.4	4,105.8
5	Other Additional Services	436.2	290.8	47.9	82.1	118.8	122.3
6	Time and Material Charges	174.3	116.2	33.6	57.5	576.3	555.9
7	Pass Through Charges	6,208.1	4,138.7	3,130.7	5,366.9	6,065.0	6,318.4
8	System Processing Charges	211.3	140.9		-	-	-
9	Total Customer Care Costs	42,923.0	28,615.3	24,668.9	42,289.5	46,291.5	46,357.0

Column (c) represent 100% of total I-Tek costs from May-Dec. Due to the transition occurring over May there were few I-Tek costs, therefore the annualized costs have been determined by taking column (c) / 7 * 12.

Direct Energy Regulated Services
 2005-2006 DRT and RRT Non-Energy Application
 May 5, 2005

Section 5 - Revenue Requirement
 Schedule 5.1.2 DRT Amortization

Monthly Capital Base and Amortization(\$000)

Line No	Month	2004			2005			2006		
		Additions	Amortization	Month End Balance	Additions	Amortization	Month End Balance	Additions	Amortization	Month End Balance
1	Jan		-	-	-	111.0	5,758.3	813.9	121.4	5,796.3
2	Feb		-	-	-	111.0	5,647.3	-	135.0	5,661.4
3	Mar		-	-	210.7	111.0	5,747.1	-	135.0	5,526.4
4	Apr	4,699.7	-	4,699.7	-	114.5	5,632.6	-	135.0	5,391.4
5	May	210.3	78.3	4,831.7	-	114.5	5,518.1	-	135.0	5,256.5
6	Jun	986.2	81.8	5,736.1	-	114.5	5,403.6	2,700.0	135.0	7,821.5
7	Jul	31.8	98.3	5,669.6	-	114.5	5,289.1	-	180.0	7,641.5
8	Aug	451.7	98.8	6,022.4	414.8	114.5	5,589.4	-	180.0	7,461.5
9	Sep	45.1	106.3	5,961.2	-	121.4	5,468.0	-	180.0	7,281.6
10	Oct	38.9	107.1	5,893.1	-	121.4	5,346.6	-	180.0	7,101.6
11	Nov	194.9	107.7	5,980.3	-	121.4	5,225.2	-	180.0	6,921.6
12	Dec	-	111.0	5,869.3	-	121.4	5,103.8	-	180.0	6,741.7
13	Total	6,658.6	789.3		625.5	1,391.0		3,513.9	1,876.0	
14	Average Capital Base						5,477.4			6,550.3

2004-06 Working Capital (\$000)

Line No	WC Ratios and Annual Expenditures	2004 WC Ratio	2004 Approved	2004 WC Ratio	2004 Actual (8 mo)	2005 WC Ratio	2005	2006 WC Ratio	2006
1	Gas Costs	-0.45%	1,015,646	-0.45%	640,646	0.52%	1,312,513	0.52%	1,334,630
2	Distribution Tariff	1.74%	420,111	1.74%	212,884	2.66%	454,217	2.66%	450,684
3	Salary and Wages	8.51%	2,052	8.51%	1,368	9.48%	2,824	9.48%	3,346
4	ATCO ITEK Agreement	-1.82%	42,923	-1.82%	22,202	-0.85%	46,291	-0.85%	46,357
5	Corporate Costs					7.37%	2,880	7.37%	2,896
6	Insurance	14.73%	50	14.73%	33				
7	Amortization Expense	10.56%	1,201	10.56%	800	11.54%	1,391	11.53%	1,876
	Working Capital Requirements		2004 Approved		2004 Actual (8 mo)		2005		2006
8	Gas Costs		(4,580)		(2,889)		6,853		6,905
9	Distribution Tariff		7,302		3,700		12,071		11,977
10	Salary and Wages		175		116		268		317
11	ATCO ITEK Agreement		(782)		(404)		(392)		(395)
12	Corporate Costs		-		-		212		213
13	Insurance		7		5				
14	Amortization Expense		127		85		161		216
15	GST (Energy Related)						2,826		2,873
16	GST (Non-Energy Related)		1,972		1,811		341		332
17	Working Capital - Expense Items		4,222		2,424		22,339		22,440
18	Rate of Return on WC		8.5%		8.5%		10.2%		10.2%
19	Working Capital Requirements - Expense Items		358.8		206.0		2,278.6		2,288.8
	Working Capital Adjustments		2004 Approved		2004 Actual (8 mo)		2005 Average		2006 Average
20	Budget Payment Plan		29,230		19,291		29,907		29,907
21	Capital Base		5,403		5,403		5,477		6,550
22	Deferred Costs - Hearing		-		491		206		173
23	Customer Deposits		(11,667)		(14,604)		(14,604)		(14,604)
24	Working Capital - Adjustments		22,965		10,581		20,987		22,026
25	Rate of Return on WC		8.5%		5.7%		10.2%		10.2%
26	Working Capital Requirements - Adjustments		1,952.0		599.6		2,140.7		2,246.7
27	Total		2,310.9		805.6		4,419.3		4,535.5
28	Energy Related Working Capital		(389.3)		(245.6)		987.2		997.4
29	Non-Energy Working Capital		2,700.2		1,051.1		3,432.0		3,538.1

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Schedule 5.1.4 DRT Lead-Lag

2005 Calculation of Revenue Lag					2006 Calculation of Revenue Lag		
Line No	Rate Class	2005 Revenue (\$000)	Lag Days	2005 Weighted Lag	2006 Revenue (\$000)	Lag Days	2006 Weighted Lag
1	General Service (G1)	\$ 1,196,141	41.95	\$ 50,178,120	\$ 1,240,137	41.95	\$ 52,023,763
2	Large Use Service (G3)	\$ 169,318	42.28	\$ 7,158,760	\$ 149,421	42.28	\$ 6,317,503
3	Irrigation Service (G5)	\$ 6,830	67.08	\$ 458,144	\$ 6,285	67.08	\$ 421,625
4	Total	\$ 1,372,289		\$ 57,795,023	\$ 1,395,843		\$ 58,762,891
5	Weighted Average Revenue Lag Days			42.12			42.10
6	Distribution Revenue Lag			26.70			26.70

2005 Calculation of Expense Lag							2006 Calculation of Expense Lag			
Line No	Expense Category	2004 Net Lag Days	Average Lag in Revenue Days	Average Lag in Payment Days	Net Lag Days	WC Ratio	Average Lag in Revenue Days	Average Lag in Payment Days	Net Lag Days	WC Ratio
7	Gas Invoices	(1.65)	42.12	40.21	1.91	0.52%	42.10	40.21	1.89	0.52%
8	Distribution Tariff	6.34	26.70	17.00	9.70	2.66%	26.70	17.00	9.70	2.66%
9	Salary and Wages	31.05	42.12	7.50	34.62	9.48%	42.10	7.50	34.60	9.48%
10	ATCO ITEK Agreement	(6.65)	42.12	45.21	(3.09)	-0.85%	42.10	45.21	(3.11)	-0.85%
11	Corporate Costs	0.00	42.12	15.21	26.91	7.37%	42.10	15.21	26.89	7.37%
12	Amortization Expense	38.55	42.12	0.00	42.12	11.54%	42.10	0.00	42.10	11.53%
13	Working Capital Rate 2004		8.5%							
14	Working Capital Rate 2005		10.2%							
15	Working Capital Rate 2006		10.2%							

Line No	GST Receipts	2004 WC Ratio	2005 WC Ratio	2005 Amount	2005 GST Amount	2005 Working Capital	2006 Working Capital	2006 GST Amount	2006 Working Capital
16	Revenues - Energy	-6.50%	-6.74%	1,312,513	91,876	(6,195.8)	1,334,630	93,424	(6,300.2)
17	Revenues - Non-energy	-6.50%	-6.74%	513,993	35,980	(2,426.3)	511,897	35,833	(2,416.4)
18	GST Disbursements								
19	Gas Purchase	9.80%	9.82%	1,312,513	91,876	9,021.5	1,334,630	93,424	9,173.5
20	Distribution Tariff	7.80%	7.84%	454,217	31,795	2,494.0	450,684	31,548	2,474.6
21	ATCO ITEK Agreement	8.40%	8.45%	46,291	3,240	273.8	46,357	3,245	274.2
22	Energy Related GST Working Capital					2,825.7			2,873.3
23	Non-Energy Related GST Working Capital					341.4			332.3

Credit Charges and Parental Guarantee Support (\$000)

Line No.		2004 Approved	2004 Approved (8 months)	2004 Actual	2005 Forecast	2006 Forecast
1	I-TEK Amount	44,225.9		44,800.0	40,500.0	40,500.0
2	PCG	147.3	98.2	99.5	134.9	134.9
3	LOC	-	-	99.5	134.9	135.0
4	Security Deposits				14,604.1	14,604.1
5	PCG				58.4	58.4
6	LOC				58.4	58.4
7	NGX or other Counterparties					
8	PCG			Actual Monthly amount included in GCFR		
9	LOC					
10	Total Non-Energy	147.3	98.2	199.0	386.7	386.7

Gas % Share 2005	83.29%
Gas % Share 2006	83.32%
Parental guarantees	0.400%
Letters of Credit	0.400%

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 Schedule 5.1.6 DRT HRA

Hearing Reserve Account (\$000)

Line No.	Description	2003	2004	2005 F	2006 F
1	Opening Balance	\$ -	\$ -	\$ (366.5)	\$ (416.5)
2	Recoveries	\$ -	\$ 333.3	\$ 450.0	\$ 450.0
3	Shortfall for 1/2 month		\$ (20.8)		
4	Payments				
5	2003/04 DRT RRT Non-Energy Cost Application	\$ -	\$ (679.0)	\$ -	\$ -
6	2005/06 DRT			\$ (500.0)	
7	Year End Balance	\$ -	\$ (366.5)	\$ (416.5)	\$ 33.5
8	Amortization Period (months)		12	12	12
9	Monthly Amortized Amount		\$ 41.7	\$ 37.5	\$ 37.5

EUB Assessment Account (\$000)

Line No.	Description	2003	2004	2005 F	2006 F
1	Opening Balance	\$ -	\$ -	\$ -	\$ -
2	Recoveries through Rates	\$ -	\$ -	\$ 900.0	\$ 917.1
3	Payments				
4	2005 EUB Assessment	\$ -	\$ -	\$ (900.0)	\$ -
5	2006 EUB Assessment			\$ -	\$ (917.1)
6	Year End Balance	\$ -	\$ -	\$ -	\$ -
7	Amortization Period (months)			12	12
8	Monthly Amortized Amount			\$ 75.0	\$ 76.4

2005F amount has been increased by 1.9% inflation for 2006F amounts.

Total Labour Costs by Department - DRT and RRT (\$000)

Line No	Department	2004 Approved Numbers			
		2004 Approved (\$000)	2004 Approved (May-Dec) (\$000)	FTE	Average cost/FTE (\$000)
1	Regulatory	497.6	331.8	3.0	165.9
2	Operations	460.5	307.0	3.2	143.9
3	WR Finance	928.0	618.6	7.3	127.1
4	EMG Finance	195.6	130.4	1.4	139.7
5	EMG Gas	693.9	462.6	4.9	141.6
6	EMG Power	53.3	35.5	0.3	177.7
7	Senior Administration	344.1	229.4	2.5	137.1
8	Marketing	263.8	175.8	2.5	105.5
9	Legal	Included in Corporate Costs			
10	Sub-total Labour Costs	3,436.8	2,291.2	25.1	136.9
11	Risk*	133.8	89.2	1.7	81.1
12	IS*	225.7	150.5	2.0	112.9
13	Total	3,796.2	2,530.8	28.8	132.0

* 2004 costs included in 2003/04 application - 2005 and 2006 have been Included in Coporate Costs

2004 Actual

Department	2004 Actual (\$000)	Average FTE	Average cost/FTE (\$000)
14 Regulatory	423.1	4.3	148.3
15 Operations	318.2	3.8	124.9
16 WR Finance	696.5	8.3	126.6
17 EMG Finance	149.7	1.9	118.2
18 EMG Gas	417.3	4.7	133.2
19 EMG Power	57.3	0.4	245.4
20 Senior Administration	288.4	1.9	227.7
21 Marketing	142.6	1.7	124.4
22 Legal	35.3	0.4	151.4
23 Total	2,528.5	27.3	139.1

2005 Forecast

Department	2005 F (\$000)	Average FTE	Average cost/FTE (\$000)
24 Regulatory	782.5	5.1	153.4
25 Operations	734.3	6.5	113.3
26 WR Finance	1,098.8	8.9	123.5
27 EMG Finance	207.9	1.8	116.2
28 EMG Gas	697.8	5.3	131.7
29 EMG Power	86.1	0.4	246.1
30 Senior Administration	574.8	2.8	207.1
31 Marketing	212.3	1.7	128.7
32 Legal	35.9	0.3	143.8
33 Total	4,430.4	32.6	135.9

2006 Forecast

Department	2006 F (\$000)	Average FTE	Average cost/FTE (\$000)
34 Regulatory	963.9	6.6	146.0
35 Operations	967.2	8.6	112.5
36 WR Finance	1,239.4	9.9	125.2
37 EMG Finance	213.1	1.8	115.8
38 EMG Gas	777.7	5.8	134.1
39 EMG Power	89.2	0.4	254.9
40 Senior Administration	602.0	2.9	207.6
41 Marketing	219.8	1.7	133.2
42 Legal	37.2	0.3	148.9
43 Total	5,109.5	37.9	134.9

All numbers are combined DRT and RRT FTE count and labour costs
 Labour costs include benefits and bonus
 Line 28 and 38 have been included in energy revenue requirement on Scheulde 5.1

Average and Year End FTE - DRT and RRT

2004 Approved Numbers

Line No	Department	FTE Gas	FTE Electric	Total FTE
1	Regulatory	1.5	1.5	3.0
2	Operations	2.7	0.5	3.2
3	WR Finance	5.3	2.1	7.3
4	EMG Finance	0.8	0.7	1.4
5	EMG Gas	4.9	-	4.9
6	EMG Power	-	0.3	0.3
7	Senior Administration	1.4	1.1	2.5
8	Marketing	1.6	0.9	2.5
9	Legal	-	-	-
10	Sub-Total	18.1	7.1	25.1
11	Risk	1.4	0.3	1.7
12	IS	1.6	0.4	2.0
13	Total	21.0	7.7	28.8
14	Total Labour Costs (\$000)*	2,442.0	994.7	3,436.7
15	Total cost/FTE (\$000)*	135.2	141.1	136.9

* excludes Risk and IS salaries (included in Corporate costs)

2004 Actual

Department	Average FTE Gas	Average FTE Electric	DRT and RRT	Year End FTE (DRT)	Year End FTE (RRT)	DRT and RRT	
16	Regulatory	2.2	2.1	4.3	2.3	2.4	4.6
17	Operations	2.8	1.0	3.8	3.0	1.1	4.1
18	WR Finance	3.9	4.4	8.3	3.9	4.4	8.3
19	EMG Finance	1.9	-	1.9	1.9	-	1.9
20	EMG Gas	4.7	-	4.7	4.7	-	4.7
21	EMG Power	-	0.4	0.4	-	0.4	0.4
22	Senior Administration	1.4	0.6	1.9	1.4	0.6	1.9
23	Marketing	1.1	0.6	1.7	1.1	0.6	1.7
24	Legal	0.2	0.2	0.4	0.2	0.2	0.4
25	Total	18.1	9.2	27.3	18.3	9.5	27.8
26	Total Labour Costs (\$000)	1,655.6	872.9	2,528.5			
27	Total cost/FTE (\$000)	137.3	142.6	139.1			

2005 Forecast

Department	Average FTE Gas	Average FTE Electric	DRT and RRT	Year End FTE (DRT)	Year End FTE (RRT)	DRT and RRT	
28	Regulatory	2.6	2.5	5.1	2.8	2.7	5.5
29	Operations	3.9	2.5	6.5	4.1	2.7	6.8
30	WR Finance	4.3	4.7	8.9	4.3	4.7	8.9
31	EMG Finance	1.8	-	1.8	2.0	-	2.0
32	EMG Gas	5.3	-	5.3	5.8	-	5.8
33	EMG Power	-	0.4	0.4	-	0.4	0.4
34	Senior Administration	1.8	1.0	2.8	1.9	1.1	2.9
35	Marketing	1.1	0.6	1.7	1.1	0.6	1.7
36	Legal	0.2	0.1	0.3	0.2	0.1	0.3
37	Total	20.9	11.7	32.6	22.0	12.2	34.1
38	Total Labour Costs (\$000)	2,824.4	1,606.0	4,430.4			
39	Total cost/FTE (\$000)	135.3	136.9	135.9			

2006 Forecast

Department	Average FTE Gas	Average FTE Electric	DRT and RRT	Year End FTE (DRT)	Year End FTE (RRT)	DRT and RRT	
40	Regulatory	3.6	3.0	6.6	3.6	3.0	6.6
41	Operations	5.3	3.3	8.6	5.3	3.3	8.6
42	WR Finance	5.3	4.6	9.9	5.3	4.6	9.9
43	EMG Finance	1.8	-	1.8	1.8	-	1.8
44	EMG Gas	5.8	-	5.8	5.8	-	5.8
45	EMG Power	-	0.4	0.4	-	0.4	0.4
46	Senior Administration	1.9	1.1	2.9	1.9	1.1	2.9
47	Marketing	1.1	0.6	1.7	1.1	0.6	1.7
48	Legal	0.2	0.1	0.3	0.2	0.1	0.3
49	Total	24.9	13.0	37.9	24.9	13.0	37.9
50	Total Labour Costs (\$000)	3,345.5	1,764.0	5,109.5			
51	Total cost/FTE (\$000)	134.4	135.7	134.9			
52	Total Remuneration Adjustment	33.5	17.6	51.1			

Remove lines 28 and 38 from Schedule 5.1.8 from lines 38 and 50 to determine non-energy labour costs as shown on Schedule 5.1 for 2005 and 2006

Year End FTE and Year over Year Change (by position)
(combined DRT and RRT)

Position	2004				2005F FTE	
	Approved	2004 Actual	2005 F	2006 F	Change over 2004 Approved	2006F FTE Change over 2005F
Marketing						
VP Marketing	0.25	0.25	0.25	0.25	-	-
Manager, Customer Management	0.25	0.20	0.20	0.20	(0.05)	-
Marketing Analyst	-	0.25	0.20	0.20	0.20	-
Marketing Coordinator	0.50	0.25	0.25	0.25	(0.25)	-
Manager, Brand Communications	0.50	0.50	0.50	0.50	-	-
Marketing EA	-	0.25	0.25	0.25	0.25	-
Analyst (Reg) - moved to Regulatory	1.00	-	-	-	(1.00)	-
Year End total	2.50	1.70	1.65	1.65	(0.85)	-
Average	2.50	1.70	1.65	1.65	(0.85)	-
Operations						
Director	0.90	0.90	0.90	0.90	-	-
Manager, Reg Services	0.90	1.00	1.00	1.00	0.10	-
Manager, I-Tek Performance	0.50	0.50	0.50	0.50	-	-
Manager, Operations	0.90	0.80	0.75	0.75	(0.15)	-
Operations Coordinator	-	0.85	0.70	0.70	0.70	-
UAT Analyst	-	-	0.70	0.70	0.70	-
Business Analyst- I-Tek Performance	-	-	0.65	0.65	0.65	-
Business Analyst- Enrollment and Billing	-	-	0.80	0.80	0.80	-
Business Analyst- DERS Customer Care	-	-	0.80	0.80	0.80	-
Analyst	-	-	-	1.00	-	1.00
Analyst	-	-	-	0.80	-	0.80
Year End total	3.20	4.05	6.80	8.60	3.60	1.80
Average	3.20	3.82	6.48	8.60	3.28	2.12
Regulatory						
VP, Regulatory	0.70	0.50	0.20	0.20	(0.50)	-
Director, WR	0.80	0.90	0.50	0.50	(0.30)	-
Senior Regulatory Analyst	0.80	0.90	0.70	0.80	(0.10)	0.10
Executive Assistant	0.70	0.70	0.60	0.60	(0.10)	-
Manager, Wholesale/ Market Design	-	0.20	0.20	0.20	0.20	-
Manager, Compliance	-	0.50	0.50	0.50	0.50	-
Manager, Special Interest Groups (moved from Marketing)	-	0.90	0.90	0.90	0.90	-
Director, DERS Regulatory	-	-	0.90	0.90	0.90	-
Analyst - Compliance and Licensing	-	-	0.50	0.50	0.50	-
Analyst - Regulatory and Market Design	-	-	0.50	0.50	0.50	-
Analyst	-	-	-	1.00	-	1.00
Year End total	3.00	4.60	5.50	6.60	2.50	1.10
Average	3.00	4.28	5.10	6.60	2.10	1.50
WR Finance						
VP, Finance	0.90	0.50	0.50	0.50	(0.40)	-
Director, Finance	0.90	0.50	0.50	0.50	(0.40)	-
Director, Finance	0.90	0.50	0.50	0.50	(0.40)	-
Senior Financial Accountant	0.90	0.90	0.90	0.90	-	-
Senior Financial Analyst - Reg	-	0.60	1.00	1.00	1.00	-
Senior Financial Accountant	0.90	0.90	0.90	0.90	-	-
Manager Finance	-	0.85	0.80	0.80	0.80	-
Gas Settlement Specialist	0.90	0.70	0.75	0.85	(0.15)	0.10
Electricity Settlement	0.90	0.85	0.80	0.75	(0.10)	(0.05)
Manager Settlement	1.00	0.85	0.85	0.80	(0.15)	(0.05)
Executive Assistant (moved from Senior Management)	-	0.50	0.50	0.50	0.50	-
Junior Financial Accountant	-	0.60	0.90	0.90	0.90	-
Analyst	-	-	-	1.00	-	1.00
Year End total	7.30	8.25	8.90	9.90	1.60	1.00
Average	7.30	8.25	8.90	9.90	1.60	1.00

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Section 5 - Revenue Requirement
 Schedule 5.1.9.1 FTE Detail (DRT & RRT)

Position	2004				2005F FTE	
	Approved	2004 Actual	2005 F	2006 F	Change over 2004 Approved	2006F FTE Change over 2005F
Senior Management						
SVP - Canada West	0.50	0.50	0.50	0.50	-	-
Executive Assistant	0.50	0.50	0.50	0.50	-	-
Executive Assistant (moved to WR Finance)	0.61	-	-	-	(0.61)	-
Director Business Excellence	-	-	0.50	0.50	0.50	-
Customer Experience Analyst	-	-	0.50	0.50	0.50	-
Director, Communications	0.90	0.90	0.90	0.90	-	-
Year End total	2.51	1.90	2.90	2.90	0.39	-
Average	2.51	1.90	2.78	2.90	0.27	0.12
EMG Finance						
Controller	0.40	0.25	0.25	0.25	(0.15)	-
Director	-	0.02	0.02	0.02	0.02	-
Senior Energy Financial Analyst	0.50	1.00	0.75	0.60	0.25	(0.15)
Volume Balancing Analyst	0.50	0.18	0.12	0.12	(0.38)	-
Energy Accountant	-	0.25	0.25	0.25	0.25	-
Supervisor	-	0.20	0.20	0.20	0.20	-
Junior Financial Analyst	-	-	0.40	0.40	0.40	-
Year End total	1.40	1.90	1.99	1.84	0.59	(0.15)
Average	1.40	1.90	1.79	1.84	0.39	0.05
EMG Power						
VP Power	0.10	0.05	0.05	0.05	(0.05)	-
Director, Power	-	0.25	0.25	0.25	0.25	-
Forecasting Analyst - Electric	0.20	-	-	-	(0.20)	-
Director, Forecasting	-	0.05	0.05	0.05	0.05	-
Year End total	0.30	0.35	0.35	0.35	0.05	-
Average	0.30	0.35	0.35	0.35	0.05	-
EMG Gas						
VP Gas	0.40	0.05	0.05	0.05	(0.35)	-
Director Gas	-	0.10	0.10	0.10	0.10	-
Senior Gas Buyer	1.00	1.00	1.00	1.00	-	-
Manager Gas Supply	1.00	1.00	1.00	1.00	-	-
Senior Gas Analyst	1.00	0.90	0.90	0.90	(0.10)	-
Senior Operation Rep	0.50	1.00	1.00	1.00	0.50	-
Senior Gas Analyst	1.00	-	1.00	1.00	-	-
Director Forecasting	-	0.20	0.15	0.15	0.15	-
Portfolio Analyst	-	0.20	0.20	0.20	0.20	-
Senior Load Forecasting Analyst	-	0.05	0.20	0.20	0.20	-
Gas Forecasting Analyst	-	0.20	0.20	0.20	0.20	-
Year End total	4.90	4.70	5.80	5.80	0.90	-
Average	4.90	4.70	5.30	5.80	0.40	0.50
Legal						
Legal Counsel	-	0.10	0.10	0.10	0.10	-
Executive Assistant	-	0.20	0.10	0.10	0.10	-
VP & Assistant General Counsel	-	0.05	0.05	0.05	0.05	-
Year End total	-	0.35	0.25	0.25	0.25	-
Average	-	0.35	0.25	0.25	0.25	-
Year End total (all departments)	25.11	27.80	34.14	37.89	9.03	3.75
Average	25.11	27.25	32.60	37.89	7.49	5.29

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 Schedule 5.1.10 DRT Other Admin

Other Administration Costs (\$000)

Line No.	Description	2004 Approved (12 months)	2004 Approved (8 months)	2004 Actual (8 months)	2004 Actual (12 months)	2005 F	2006 F
1	Expenses (Parking/ Travel/ Training/ Education)			199.9	299.8	305.5	311.3
2	Office Supplies			23.6	35.4	36.0	36.7
3	Rent/ Facilities			49.8	74.7	76.1	77.5
4	Audit Fees (Financial /Compliance)					40.0	40.8
5	Other					30.0	15.3
6	Total	379.1	252.7	273.2	409.8	487.6	481.6
	Inflation Factor		1.90%				

Customer Education and Awareness (\$000)

Line No.	Description	2004 Approved (12 months)	2004 Approved (8 months)	2004 Actual	2005 F	2006 F
1	Customer Education about Energy Choices	612.0	408.0	462.7	1346.0	1570.2
2	Education on Regulated Rates or Bill format, phone numbers	83.0	55.3	427.0	557.0	336.2
3	ATCO Transition			251.4		
4	Customer Education on Energy Efficiency	375.0	250.0	163.8	8.5	
5	Webite/Other	396.0	264.0	77.0	73.5	93.8
6	Total	1,466.0	977.3	1,381.9	1,985.0	2,000.2

Bad Debt and Penalty Revenue and Revenue Offsets (\$000)

Line No					
1	Bad Debt percentage		0.27%	applied to current month	
		2004			
	Month	Approved	2004 Actual	2005 F	2006 F
2	Jan			726.7	789.9
3	Feb			541.9	677.2
4	Mar			525.5	597.6
5	Apr			356.2	345.5
6	May		137.3	249.8	237.8
7	Jun		132.8	177.5	169.1
8	Jul		172.8	167.6	159.2
9	Aug		157.4	175.6	166.1
10	Sep		238.0	241.7	225.2
11	Oct		261.3	386.2	354.8
12	Nov		598.8	594.6	544.3
13	Dec		611.8	751.7	682.0
14	Total Bad Debt	3,049.1	2,310.3	4,895.0	4,948.7
15	Energy Related Percentage		67.8%	70.0%	70.0%
16	Energy Portion		1,566.4	3,426.5	3,464.1
17	Non-Energy Portion		743.9	1,468.5	1,484.6
18	Penalty Revenue Percentage		-0.23%	on current month billings	
19	Jan			(618.2)	(672.0)
20	Feb			(461.0)	(576.1)
21	Mar			(447.1)	(508.4)
22	Apr			(303.1)	(293.9)
23	May		(81.7)	(212.6)	(202.3)
24	Jun		(78.7)	(151.0)	(143.9)
25	Jul		(102.6)	(142.6)	(135.4)
26	Aug		(93.9)	(149.4)	(141.3)
27	Sep		(141.5)	(205.6)	(191.6)
28	Oct		(155.3)	(328.6)	(301.9)
29	Nov		(356.0)	(505.9)	(463.0)
30	Dec		(368.4)	(639.5)	(580.2)
31	Penalty Revenue	(6,988.1)	(1,378.1)	(4,164.4)	(4,210.1)
32	Energy Related Percentage		67.8%	70.0%	70.0%
33	Energy Portion		(934.4)	(2,915.1)	(2,947.1)
34	Non-Energy Portion		(443.7)	(1,249.3)	(1,263.0)
35	Revenue Offsets				
36	Jan			(95.2)	(95.2)
37	Feb			(95.2)	(95.2)
38	Mar			(95.2)	(95.2)
39	Apr			(95.2)	(95.2)
40	May			(95.2)	(95.2)
41	Jun			(95.2)	(95.2)
42	Jul		(5.8)	(95.2)	(95.2)
43	Aug		24.0	(95.2)	(95.2)
44	Sep		(212.7)	(95.2)	(95.2)
45	Oct		(21.3)	(95.2)	(95.2)
46	Nov		(129.0)	(95.2)	(95.2)
47	Dec		(226.2)	(95.2)	(95.2)
48	Revenue Offsets	-	(571.0)	(1,142.0)	(1,142.0)

Monthly Bad Debt is calculated by line 1 multiplied by forecast total monthly revenue
 Monthly Penalty Revenue is calculated by line 18 multiplied by forecast total monthly revenue
 2005 and 2006 Revenue offsets are equal to the annualized 2004 actual (-571 /6 *12)

Corporate Costs (\$000)

Line No	Area	2004		2004 Actual (8 Months)	2004 Actual (Annualized)	2005 F	2006 F
		2004 Approved	Approved (May-Dec)				
1	Communications	109.7	73.1	125.7	188.6	62.0	64.0
2	Executive	778.9	519.3	397.6	596.4	615.7	635.5
3	Finance	242.3	161.5	415.3	623.0	644.9	665.7
4	SAP	-	-	-	-	31.6	101.9
5	Group Marketing	57.8	38.5	36.9	55.4	55.8	57.6
6	HR	62.4	41.6	35.5	53.3	65.9	68.0
7	Internal Audit	195.1	130.1	44.4	66.6	86.8	89.6
8	Legal	59.9	39.9	12.1	18.2	21.9	22.6
9	Operations	20.4	13.6	17.8	26.6	165.3	32.9
10	Facilities	47.0	31.3	39.1	58.7	42.2	43.5
11	Regulatory	19.4	13.0	44.4	66.7	62.0	64.0
12	Corporate Expenditure	592.5	395.0	240.6	360.9	247.4	247.5
13	Customer Experience	16.0	10.7	8.0	12.0	25.8	26.7
14	IS*	512.1	341.4	500.3	750.5	544.5	562.0
15	Risk*	123.3	82.2	164.2	246.4	208.2	214.9
16	Total Corporate Costs	2,836.8	1,891.2	2,082.1	3,123.2	2,879.9	2,896.4

* IS costs include the IS costs of \$75k and IS labour costs of \$180.8k approved in Decision 2003-106
Risk costs include the Risk labour costs of \$123.3k approved in Decision 2003-106

Allocation of Revenue Requirement to Rate Classes

2005 Allocation Percentages

	General Service (G1)	Large Use Service (G3)	Irrigation Service (G5)	
Sites before Consolidation	99.73%	0.16%	0.11%	
No of Bills (accounts after consolidation)	99.77%	0.13%	0.10%	
Load	86.55%	12.94%	0.51%	
% of I-Tek Costs	99.75%	0.15%	0.10%	

2005 (\$000)

Cost Category	General Service (G1)	Large Use Service (G3)	Irrigation Service (G5)	Total	Allocator
Customer Care Costs	46,176.8	67.7	46.9	46,291.5	Developed by Rate Class
Amortization of Capital	1,387.2	2.3	1.5	1,391.0	Sites before consolidation
Operating Costs for Gas Settlement Project	-	-	-	-	
Working Capital	3,422.8	5.6	3.7	3,432.0	Sites before consolidation
Credit Charges	385.7	0.6	0.4	386.7	% of I-Tek Costs and Sites
Hearing Costs	448.8	0.7	0.5	450.0	Sites before consolidation
EUB Assessment	897.6	1.5	1.0	900.0	Sites before consolidation
Labour by Department	2,120.9	3.5	2.3	2,126.6	Sites before consolidation
Customer Education & Energy Awareness	1,979.6	3.2	2.1	1,985.0	Sites before consolidation
Other Admin Costs	486.3	0.8	0.5	487.6	Sites before consolidation
Interest on Security Deposits	364.1	0.6	0.4	365.1	Sites before consolidation
Corporate Costs	2,872.2	4.7	3.1	2,879.9	Sites before consolidation
Bad Debt	1,465.1	1.9	1.5	1,468.5	No of Bills
Penalty Revenue	(1,246.4)	(1.6)	(1.3)	(1,249.3)	No of Bills
Revenue Offsets	(1,138.9)	(1.9)	(1.2)	(1,142.0)	Sites before consolidation
Total	59,621.7	89.6	61.3	59,772.6	

2006 Allocation Percentages

	General Service (G1)	Large Use Service (G3)	Irrigation Service (G5)	
Sites before Consolidation	99.76%	0.14%	0.10%	
No of Bills (accounts after consolidation)	99.79%	0.11%	0.10%	
Load	88.28%	11.20%	0.52%	
% of I-Tek Costs	99.78%	0.12%	0.10%	

2006 (\$000)

Cost Category	General Service (G1)	Large Use Service (G3)	Irrigation Service (G5)	Total	Allocator
Customer Care Costs	46,254.2	56.7	46.0	46,357.0	Developed by Rate Class
Amortization of Capital	1,871.5	2.5	2.0	1,876.0	Sites before consolidation
Operating Costs for Gas Settlement Project	260.0	0.4	0.3	260.6	Sites before consolidation
Working Capital	3,529.6	4.8	3.7	3,538.1	Sites before consolidation
Credit Charges	385.9	0.5	0.4	386.7	% of I-Tek Costs and Sites
Hearing Costs	448.9	0.6	0.5	450.0	Sites before consolidation
EUB Assessment	914.9	1.2	1.0	917.1	Sites before consolidation
Labour by Department	2,595.1	3.5	2.7	2,601.3	Sites before consolidation
Customer Education & Energy Awareness	1,995.4	2.7	2.1	2,000.2	Sites before consolidation
Other Admin Costs	480.4	0.7	0.5	481.6	Sites before consolidation
Interest on Security Deposits	364.2	0.5	0.4	365.1	Sites before consolidation
Corporate Costs	2,889.5	3.9	3.0	2,896.4	Sites before consolidation
Bad Debt	1,481.5	1.6	1.5	1,484.6	No of Bills
Penalty Revenue	(1,260.4)	(1.4)	(1.2)	(1,263.0)	No of Bills
Revenue Offsets	(1,139.3)	(1.6)	(1.2)	(1,142.0)	Sites before consolidation
Total	61,071.5	76.8	61.5	61,209.8	

Direct Energy Regulated Services
2005-2006 DRT and RRT Non-Energy Application
May 5, 2005

Section 7 - Rates
Schedule 7.1 DRT Rates

2005/2006 Rates

	2004	
	<u>\$/month/site</u>	<u>\$/GJ</u>
General Service (G1)	5.19	0.014
Large Use Service (G3)	5.19	0.014
Irrigation Service (G5)	5.19	0.014

	<u>2006</u>	<u>2006</u>
	<u>\$/month/site</u>	<u>Daily Charge \$/day</u>
General Service (G1)	5.82	0.191
Large Use Service (G3)	5.38	0.177
Irrigation Service (G5)	5.61	0.184

Revenue on Existing and Proposed Rates (\$000)

	2005 Revenue on Interim 2005 Rates			2005 Revenue Requirement	% Change
	Fixed Admin	Variable Admin	Total		
General Service (G1)	53,704.2	2,232.3	55,936.6	59,621.7	6.6%
Large Use Service (G3)	87.6	333.7	421.3	89.6	-78.7%
Irrigation Service (G5)	57.5	13.2	70.8	61.3	-13.3%
Total	53,849.4	2,579.2	56,428.6	59,772.6	5.9%

	2006 Revenue on Interim 2005 Rates			2006 Revenue Requirement	% Change
	Fixed Admin	Variable Admin	Total		
General Service (G1)	54,439.9	2,219.5	56,659.5	61,071.5	7.8%
Large Use Service (G3)	74.1	281.5	355.6	76.8	-78.4%
Irrigation Service (G5)	56.9	13.1	70.0	61.5	-12.1%
Total	54,570.9	2,514.1	57,085.1	61,209.8	7.2%

	2006 Revenue on 2005 Rates (Illustrative)			2006 Revenue Requirement	% Change
	Fixed Admin	Variable Admin	Total		
General Service (G1)	60,438.5		60,438.5	61,071.5	1.0%
Large Use Service (G3)	75.7		75.7	76.8	1.4%
Irrigation Service (G5)	60.7		60.7	61.5	1.3%
Total	60,574.9		60,574.9	61,209.8	1.0%

DRT non-energy deferral accrual (\$000)

Category	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total
Actual Revenue	2,219.5	4,059.4	4,273.6	4,496.1	4,655.6	4,398.7	4,539.0	5,288.5	33,930.3
Actual Costs									
Customer Care Costs (90%)	146.9	2,554.5	3,111.1	3,142.1	3,285.1	3,270.6	3,201.4	3,490.2	22,202.0
Working Capital	274.1	254.3	159.0	54.0	57.0	0.9	75.5	176.3	1,051.1
Credit Charges	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	99.9
Hearing Costs	41.7	41.7	41.7	41.7	41.7	41.7	41.7	41.6	333.3
Bad Debt	44.2	42.8	55.6	50.7	76.6	84.2	192.8	197.0	743.9
Penalty Revenue	(26.3)	(25.3)	(33.0)	(30.2)	(45.6)	(50.0)	(114.6)	(118.6)	(443.7)
	493.0	2,880.5	3,346.9	3,270.7	3,427.4	3,359.8	3,409.3	3,799.1	23,986.5
Forecast Non Deferral Items									
Amortization - Capital	100.0	99.9	99.8	99.7	99.9	100.1	100.3	100.4	800.1
Staff Salaries	170.9	170.8	170.5	170.4	170.7	171.0	171.4	171.6	1,367.3
Customer Education & Energy Awareness	122.0	121.9	121.7	121.6	121.9	122.1	122.3	122.5	976.0
Information Systems	6.2	6.2	6.2	6.2	6.2	6.3	6.3	6.3	50.0
Other Administration Costs	31.6	31.6	31.5	31.5	31.5	31.6	31.7	31.7	252.6
Interest on Security Deposits	24.3	24.3	24.2	24.2	24.3	24.3	24.4	24.4	194.4
Corporate Costs	204.7	204.6	204.3	204.1	204.5	204.9	205.3	205.5	1,637.8
	659.7	659.4	658.4	657.6	659.1	660.3	661.5	662.2	5,278.1
Total DRT Deferral	\$ 1,066.8	\$ 519.5	\$ 268.4	\$ 567.8	\$ 569.1	\$ 378.6	\$ 468.2	\$ 827.1	\$ 4,665.7

- the deferral account calculation equals actual revenues less the sum of all actual deferral cost category items and the sum of all forecast non deferral items
- for the deferral account balance, negative = collection from customers & positive = refund to customers
- bad debt and penalty revenue figures include 32.2% of total expense