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Customer Forecast (Sites)

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
Residential (E1)	116,727	116,981	116,952	116,901	117,088	117,282	117,407	117,664	117,851	118,104	118,492	118,665	1,410,114	0.8%	1,399,116
Small General (E2)	16,613	16,641	16,793	16,728	16,653	16,614	16,553	16,460	16,406	16,346	16,289	16,291	198,387	15.4%	167,901
Large General (E3)	761	760	791	788	787	783	778	773	770	768	764	764	9,287	11.6%	8,212
Oilfield (E4)	823	826	883	893	888	881	876	867	859	851	841	834	10,322	50.0%	5,161
Farm (E5)	26,041	26,046	26,087	26,079	26,068	26,049	26,032	26,019	25,995	25,978	25,968	25,947	312,309	0.4%	311,151
Lighting (E6)	11,135	11,085	12,031	11,999	11,962	11,945	11,885	11,824	11,763	11,743	11,708	11,820	140,900	96.0%	5,648
Irrigation (E7)				100	100	100	100	100	100	100	100		700	1.0%	693
Total	172,100	172,339	173,537	173,488	173,546	173,654	173,631	173,707	173,744	173,890	174,062	174,321	2,082,019		1,897,882

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
Residential (E1)	118,881	119,193	119,515	119,675	119,865	120,064	120,188	120,376	120,630	121,031	121,206	121,421	1,442,046	0.8%	1,430,799
Small General (E2)	16,237	16,258	16,203	16,124	16,052	16,015	15,957	15,904	15,846	15,788	15,792	15,736	191,911	15.4%	162,420
Large General (E3)	762	762	760	759	758	755	750	747	745	741	740	739	9,018	11.6%	7,974
Oilfield (E4)	831	830	825	823	819	812	808	800	792	783	776	773	9,674	50.0%	4,837
Farm (E5)	25,942	25,945	25,938	25,923	25,912	25,893	25,867	25,831	25,804	25,789	25,756	25,748	310,349	0.4%	309,198
Lighting (E6)	11,831	11,822	11,832	11,829	11,794	11,776	11,668	11,551	11,541	11,487	11,822	11,894	140,847	96.0%	5,646
Irrigation (E7)				100	100	100	100	100	100	100	100		700	1.0%	693
Total	174,484	174,810	175,073	175,233	175,300	175,415	175,338	175,310	175,458	175,718	176,092	176,312	2,104,544		1,921,566

Average Use per Site (kWh)

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
Residential (E1)	757	577	583	531	517	486	510	515	513	576	628	718	6,910
Small General (E2)	2,425	2,080	2,174	1,875	1,967	1,937	2,087	2,068	1,912	2,037	2,231	2,291	25,083
Large General (E3)	19,470	16,931	17,410	15,739	16,110	15,571	17,660	17,159	14,766	18,003	17,885	18,434	205,136
Oilfield (E4)	4,586	3,972	3,987	4,575	3,420	3,400	3,781	3,807	3,659	4,129	4,361	4,721	48,397
Farm (E5)	1,797	1,443	1,420	1,108	981	885	890	960	1,026	1,134	1,394	1,669	14,704
Lighting (E6)	65	53	45	37	30	25	29	36	43	53	59	65	540
Irrigation (E7)				4,687	4,759	4,959	5,216	4,804	4,162	4,307			32,895
Total	29,099	25,054	25,618	28,551	27,783	27,262	30,173	29,349	26,081	30,238	26,559	27,897	333,666

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
Residential (E1)	774	614	608	532	517	486	511	517	516	580	636	728	7,017
Small General (E2)	2,486	2,141	2,268	1,835	1,985	1,938	2,080	2,050	1,889	2,005	2,190	2,249	25,115
Large General (E3)	19,395	16,851	18,128	15,758	16,184	15,574	17,560	16,950	14,526	17,665	17,493	18,031	204,115
Oilfield (E4)	4,706	4,100	4,288	4,551	3,418	3,409	3,772	3,757	3,577	4,000	4,189	4,497	48,264
Farm (E5)	1,761	1,471	1,438	1,107	981	885	890	959	1,024	1,132	1,395	1,668	14,711
Lighting (E6)	62	50	47	37	30	25	29	36	43	53	58	65	533
Irrigation (E7)				4,687	4,759	4,959	5,223	4,809	4,166	4,314			32,917
Total	29,185	25,227	26,777	28,506	27,873	27,275	30,065	29,079	25,740	29,748	25,960	27,237	332,673

Customer Forecast (Load kWh)

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
Residential (E1)	88,388,761	67,456,970	68,143,210	62,040,894	60,537,656	56,968,721	59,916,258	60,588,192	60,453,514	67,990,279	74,455,686	85,179,769	812,119,908
Small General (E2)	40,279,372	34,606,051	36,513,367	31,360,751	32,750,218	32,184,865	34,544,043	34,043,123	31,371,926	33,302,205	36,339,389	37,316,551	414,611,861
Large General (E3)	14,816,303	12,867,243	13,771,264	12,401,953	12,678,940	12,191,704	13,739,300	13,263,769	11,370,085	13,825,966	13,664,279	14,083,550	158,674,355
Oilfield (E4)	3,774,511	3,280,770	3,520,124	4,085,766	3,036,743	2,995,487	3,312,171	3,300,474	3,142,694	3,513,620	3,667,739	3,937,511	41,567,609
Farm (E5)	46,789,750	37,573,027	37,040,190	28,884,468	25,569,245	23,041,577	23,164,488	24,976,224	26,660,894	29,449,810	36,204,070	43,298,383	382,652,127
Lighting (E6)	719,861	588,814	542,802	446,716	356,021	295,272	348,049	420,979	505,462	625,989	694,961	763,820	6,308,744
Irrigation (E7)	-	-	-	468,716	475,862	495,936	521,618	480,438	416,232	430,684	-	-	3,289,487
Total	194,768,557	156,372,874	159,530,957	139,689,264	135,404,686	128,173,563	135,545,927	137,073,198	133,920,805	149,138,553	165,026,124	184,579,584	1,819,224,092

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
Residential (E1)	92,058,390	73,188,881	72,608,792	63,617,625	61,968,507	58,327,535	61,429,251	62,208,982	62,196,242	70,187,502	77,069,363	88,338,415	843,199,486
Small General (E2)	40,369,327	34,812,888	36,755,261	29,583,578	31,859,710	31,029,160	33,191,755	32,599,933	29,928,864	31,651,255	34,584,558	35,389,246	401,755,534
Large General (E3)	14,779,212	12,840,549	13,777,463	11,959,983	12,267,311	11,758,648	13,171,096	12,662,789	10,815,009	13,084,013	12,951,202	13,326,243	153,393,517
Oilfield (E4)	3,910,432	3,402,693	3,537,758	3,745,555	2,799,667	2,767,849	3,048,513	3,007,585	2,834,879	3,133,750	3,252,421	3,475,506	38,916,608
Farm (E5)	45,687,289	38,167,878	37,295,805	28,693,611	25,426,256	22,906,583	23,023,960	24,782,846	26,425,879	29,180,735	35,924,075	42,956,148	380,471,065
Lighting (E6)	732,268	594,041	555,171	437,277	348,464	293,149	342,735	410,432	491,770	606,531	682,154	768,671	6,262,661
Irrigation (E7)	-	-	-	468,716	475,862	495,936	522,292	480,941	416,625	431,372	-	-	3,291,745
Total	197,536,918	163,006,929	164,530,250	138,506,345	135,145,777	127,578,859	134,729,602	136,153,508	133,109,268	148,275,158	164,463,772	184,254,229	1,827,290,616

2005/2006 Capital Projects (\$000)

<u>Line No.</u>	<u>Project</u>	<u>2004 Approved</u>	<u>2004 Actual</u>	<u>2005/06 RRT</u>	<u>In-Service Date</u>	<u>Allocation Methodology</u>	<u>Total Capital Costs</u>
1	2004 Capital	3,257.7	3,437.8				
2	SAP Interfaces			83.2	31-Aug-05		498.1
3	AB Settlement Gas			-		Gas Only	2,700.0
4	RDS/TBC (Phase II)			42.3	31-Mar-05	Customer Count	253.0
5	RDS/TBC (Phase III)			162.9	31-Jan-06	Customer Count	976.8
6	AB Settlement Lifecycle			173.0	30-Jun-05	Electric Only	173.0
7	Total	3,257.7	3,437.8	461.4			

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%

RRT Energy Revenue Requirement
(\$'000)

Line No.	Category	Reference	(a) 2004 Approved 12 Months	(b) 2004 Approved May-Dec	(c) 2004 Actual May-Dec	(c) 2004 Actual Annualized	(d) 2005 F Jan -Dec	(e) 2006 F Jan -Dec
1	Labour (Procurement)	Schedule 5.2.8					86.1	89.2
2	Working Capital	Schedule 5.2.3					34.8	35.3
3	Bad Debt*	Schedule 5.2.12					644.1	653.3
4	Penalty Revenue*	Schedule 5.2.12					(633.5)	(642.6)
5	Energy Related Revenue Requirement		\$ -	\$ -	\$ -	\$ -	\$ 131.5	\$ 135.2

*Bad debt and penalty revenue are allocated 50% to the energy revenue requirement for 2005 and 2006

RRT Non-Energy Revenue Requirement
(\$'000)

Line No.	Category	Reference	(a) 2004 Approved 12 Months	(b) 2004 Approved May-Dec	(c) 2004 Actual May-Dec	(d) 2004 Actual Annualized	(e) 2005 F Jan -Dec	(f) 2006 F Jan -Dec
6	Deferral Costs							
7	Customer Care Costs	Schedule 5.2.1	8,579.4	5,719.6	4,994.5	8,562.0	9,266.4	9,381.9
8	Working Capital	Schedule 5.2.3	493.8	329.2	310.8	485.0	469.8	427.8
9	Credit Charges	Schedule 5.2.5	29.0	19.3	20.0	30.0	69.6	69.6
10	Hearing Costs	Schedule 5.2.6	500.0	333.3	333.3	500.0	450.0	450.0
11	EUB Assessment	Schedule 5.2.7	-	-	-	-	200.0	203.8
12	Interest on Security Deposits		40.0	26.7	26.0	44.6	48.3	48.3
13	Bad Debt	Schedule 5.2.12	857.2	571.5	605.7	969.1	644.1	653.3
14	Penalty Revenue	Schedule 5.2.12	(941.9)	(628.0)	(536.7)	(858.8)	(633.5)	(642.6)
15	Revenue Offsets	Schedule 5.2.12	-	-	(109.0)	(218.1)	(218.1)	(218.1)
16	Sub-Total		9,557.5	6,371.7	5,644.5	9,513.7	10,296.6	10,374.0
17	Non-Deferral Costs							
18	Labour by Department***	Schedule 5.2.9	994.7	663.1	872.9	1,309.4	1,519.8	1,692.4
19	Amortization of Capital	Schedule 5.2.2	647.8	431.9	330.4	495.6	716.8	777.1
20	Customer Education & Energy Awareness	Schedule 5.2.11	289.0	192.7	198.3	198.3	255.0	282.3
21	Other Administration Costs	Schedule 5.2.10	75.0	50.0	185.0	277.5	352.8	344.2
22	Corporate Costs**	Schedule 5.2.13	703.1	468.8	412.0	618.1	606.1	659.0
23	Sub-Total		2,709.6	1,806.4	1,998.7	2,898.9	3,450.5	3,755.1
24	Non-Energy Revenue Requirement		\$ 12,267.2	\$ 8,178.1	\$ 7,643.3	\$ 12,412.7	\$ 13,747.1	\$ 14,129.1
25	Year-over-year revenue requirement percentage change						12.1%	2.8%

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)
- Bad debt and penalty revenue is calculated by column (c) / 7.5 * 12
- Revenue offsets is 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.

RRT 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	4,496.4	2,997.6	2,853.6	4,891.8	4,975.7	5,122.0
2	Customer Assistance Services	1,855.9	1,237.3	1,191.2	2,042.0	1,952.6	1,847.6
3	Walk-in Services	199.8	133.2	0.5	0.9	0.7	0.2
4	Credit Management Services	687.6	458.4	310.6	532.5	1,005.0	1,035.8
5	Other Additional Services	113.4	75.6	15.6	26.7	35.0	35.8
6	Time and Material Charges	34.2	22.8	10.0	17.1	115.7	111.3
7	Pass Through Charges	1,149.3	766.2	613.1	1,051.0	1,181.6	1,229.3
8	System Processing	42.3	28.2	-	-	-	-
9	Total Customer Care Costs	\$ 8,578.9	\$ 5,719.3	\$ 4,994.5	\$ 8,562.0	\$ 9,266.4	9,381.9

Column (c) represent 100% of total I-Tek costs from May-Dec. Due to the transition of customer during 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 5.2.2 RRT 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		-	-	-	57.3	3,050.1	162.9	62.3	2,789.8
2	Feb		-	-	-	57.3	2,992.8	-	65.0	2,724.8
3	Mar		-	-	42.3	57.3	2,977.8	-	65.0	2,659.8
4	Apr	2,164.1	-	2,164.1	-	58.0	2,919.8	-	65.0	2,594.8
5	May	9.8	36.1	2,137.8	-	58.0	2,861.8	-	65.0	2,529.8
6	Jun	8.0	36.2	2,109.6	173.0	58.0	2,976.8	-	65.0	2,464.8
7	Jul	155.1	36.4	2,228.3	-	60.9	2,915.9	-	65.0	2,399.9
8	Aug	21.1	38.9	2,210.5	83.2	60.9	2,938.2	-	65.0	2,334.9
9	Sep	148.1	39.3	2,319.3	-	62.3	2,876.0	-	65.0	2,269.9
10	Oct	160.8	41.8	2,438.3	-	62.3	2,813.7	-	65.0	2,204.9
11	Nov	770.8	44.4	3,164.7	-	62.3	2,751.4	-	65.0	2,139.9
12	Dec	-	57.3	3,107.4	-	62.3	2,689.1	-	65.0	2,074.9
13	Total	3,437.8	330.4		298.5	716.8		162.9	777.1	

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

Section 5 - Revenue Requirement
Schedule 5.2.3 RRT WC 2004-06

2004-06 Working Capital (\$000)

Line No	WC Ratios and Annual Expenditures	2004 WC Ratio	2004 Approved	2004 Percent	2004 Actual (8 mo.)	2005 WC Ratio	2005	2006 WC Ratio	2006
1	Power Pool Invoices	-0.03%	68,409	-0.03%	81,358	0.14%	118,566	0.15%	119,104
2	Distribution Tariff	3.20%	112,168	3.20%	60,961	2.79%	102,744	2.79%	104,033
3	Salary and Wages	9.97%	1,049	9.97%	699	10.14%	1,606	10.15%	1,764
4	ATCO ITEK Agreement	-0.36%	8,579	-0.36%	4,495	-0.19%	9,266	-0.18%	9,382
5	Corporate Costs					8.03%	606	8.04%	659
6	Insurance	16.19%	10	16.19%	7				
7	Amortization Expense	12.03%	648	12.03%	432	12.20%	717	12.20%	777
	Working Capital		2004 Approved		2004 Actual (8 mo.)		2005		2006
8	Power Pool Invoices		(19.7)		(23.4)		171.7		175.9
9	Distribution Tariff		3,590.8		1,951.6		2,862.8		2,898.7
10	Salary and Wages		104.6		69.7		162.9		179.0
11	ATCO ITEK Agreement		(30.7)		(16.1)		(17.3)		(17.2)
12	Corporate Costs				-		48.7		53.0
13	Insurance		1.6		1.1				
14	Amortization Expense		77.9		51.9		87.4		94.8
15	GST (Energy Related)				-		187.1		188.0
16	GST (Non-Energy Related)		466.8		375.5		87.0		88.2
17	Working Capital - Expense Items		4,191		2,410		3,590		3,660
18	Rate of Return on WC		8.50%		8.50%		9.7%		9.7%
19	Working Capital Requirements - Expense Items		356.3		204.9		348.3		355.0
	Working Capital Adjustments		2004 Approved		2004 Actual (8 mo.)		2005 Average		2006 Average
20	Budget Payment Plan		303		395		440		440
21	Capital Base		2,915		2,915		2,897		2,432
22	Deferred Costs - Hearing		-		491		206		173
23	Customer Deposits		(1,600)		(1,931)		(1,931)		(1,931)
24	Working Capital - Adjustments		1,618		1,870		1,612		1,114
25	Rate of Return on WC		8.5%		5.7%		9.7%		9.7%
26	Working Capital Requirements - Adjustments		137.5		106.0		156.3		108.0
27	Total		493.8		310.8		504.6		463.1
28	Energy Related Working Capital						34.8		35.3
29	Non-Energy Working Capital		493.8		310.8		469.8		427.8

2005 Calculation of Revenue Lag

Line No	Rate Class	2005 Revenue (\$000)	Lag Days	Weighted Lag
1	Residential (E1)	\$ 62,779	45.22	\$ 2,838,980
2	Small General (E2)	\$ 28,462	44.38	\$ 1,263,276
3	Large General (E3)	\$ 10,414	42.46	\$ 442,145
4	Oilfield (E4)	\$ 2,677	52.07	\$ 139,408
5	Farm (E5)	\$ 26,811	43.06	\$ 1,154,590
6	Lighting (E6)	\$ 968	45.83	\$ 44,379
8	Total	\$ 132,113		\$ 5,882,777
10	Weighted Average Revenue Lag Days			44.53
11	Distribution Revenue Lag			27.17

2006 Calculation of Revenue Lag

2006 Revenue (\$000)	Lag Days	2006 Weighted Lag
\$ 65,180	45.22	\$ 2,947,535
\$ 27,600	44.38	\$ 1,224,980
\$ 10,069	42.46	\$ 427,485
\$ 2,508	52.07	\$ 130,588
\$ 26,690	43.06	\$ 1,149,363
\$ 986	45.83	\$ 45,174
\$ 133,032		\$ 5,925,124
	Weighted Average Revenue Lag Days	44.54
	Distribution Revenue Lag	27.17

2005 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
12	Power Pool Invoices	(0.11)	44.53	44.00	0.53	0.14%
13	Distribution Tariff	11.68	27.17	17.00	10.17	2.79%
14	Salary and Wages	36.39	44.53	7.50	37.03	10.14%
15	ATCO ITEK Agreement	(1.31)	44.53	45.21	(0.68)	-0.19%
16	Corporate Costs	0.00	44.53	15.21	29.32	8.03%
17	Amortization Expense	43.89	44.53	0.00	44.53	12.20%
18	Working Capital Rate 2004		8.5%			
19	Working Capital Rate 2005		9.70%			
20	Working Capital Rate 2006		9.70%			

2006 Calculation of Expense Lag

Average Lag in Revenue Days	Average Lag in Payment Days	Net Lag Days	WC Ratio
44.54	44.00	0.54	0.15%
27.17	17.00	10.17	2.79%
44.54	7.50	37.04	10.15%
44.54	45.21	(0.67)	-0.18%
44.54	15.21	29.33	8.04%
44.54	0.00	44.54	12.20%

Line No	GST Receipts	2004 WC Ratio	WC Ratio	2005 Amount	2005 GST Amount	2005 Working Capital
21	Revenues - Energy	-4.6%	-6.5%	118,566	8,300	(541)
22	Revenues - Non-energy	-4.6%	-6.5%	116,491	8,154	(532)
23	GST Disbursements					
24	Power Pool Invoices	8.8%	8.8%	118,566	8,300	729
25	Distribution Tariff	7.8%	7.8%	102,744	7,192	564
26	ATCO ITEK Agreement	8.4%	8.4%	9,266	649	55
27	Energy Related GST Working Capital					187
28	Non-Energy Related GST Working Capital					87

2006 Working Capital	2006 GST Amount	2006 Working Capital
119,104	8,337	(544)
119,339	8,354	(545)
119,104	8,337	732
105,211	7,365	578
9,382	657	55

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	29.6	19.7	20.0	27.1	27.1
3	LOC	-	-	20.0	27.1	27.1
4	Security Deposits				1,931.2	1,931.2
5	PCG				7.7	7.7
6	LOC				7.7	7.7
7	NGX or other Counterparties			Included in RRT Negotiated Settlement		
8	PCG					
9	LOC					
10	Total	29.6	19.7	20.0	69.6	69.6
	Electric % Share 2005	16.71%				
	Electric % Share 2006	16.68%				
	Parental guarantees	0.400%				
	Letters of Credit	0.400%				

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 Schedule 5.2.6 RRT 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 RRT Phase I			\$ (500.0)	
7	Year End Balance	\$ -	\$ (366.5)	\$ (416.5)	\$ 33.5
8	Amortization Period		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	\$ -	\$ -	\$ 200.0	\$ 203.8
3	Payments				
4	2004/2005 EUB Assessment			\$ (200.0)	
5	2005/2006 EUB Assessment				\$ (203.8)
6	Year End Balance	\$ -	\$ -	\$ -	\$ -
7	Amortization Period			12	12
8	Monthly Amortized Amount			\$ 16.7	\$ 17.0

2005F amount has been increased by 1.90% 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 Corporate 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 29 and 39 have been included in energy revenue requirement on Schedule 5.2

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 29 and 39 from Schedule 5.2.8 from lines 38 and 50 to determine non-energy labour costs as shown on Schedule 5.2 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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 Schedule 5.2.9.1 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

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)			131.6	197.4	201.2	205.0
2	Office Supplies			15.4	23.1	23.6	24.0
3	Rent/ Facilities			38.0	57.0	58.1	59.2
4	Audit Fees				-	40.0	40.8
5	Other				-	30.0	15.3
6	Total	75.0	50.0	185.0	277.5	352.8	344.2
	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	118.0	78.7	90.3	173.0	203.8
2	Education on Regulated Rates or Bill format, phone numbers	17.0	11.3	19.6	65.0	61.1
3	ATCO Transition			43.3		
4	Customer Education on Energy Efficiency	75.0	50.0	32.4	1.5	
5	Webite/Other	79.0	52.7	12.7	15.5	17.5
6	Total	289.0	192.7	198.3	255.0	282.3

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

Line No					
1	Bad Debt percentage		0.55%	applied to current month total revenue	
		2004	2004	2005 F	2006 F
	Month	Approved	Actual		
2	Jan			130.3	133.1
3	Feb			109.1	114.0
4	Mar			110.9	114.8
5	Apr			100.6	101.1
6	May		34.0	98.9	99.8
7	Jun		69.8	95.0	95.8
8	Jul		80.7	99.0	99.7
9	Aug		79.8	99.8	100.4
10	Sep		81.5	98.1	98.8
11	Oct		71.1	106.3	107.1
12	Nov		92.2	114.7	115.7
13	Dec		96.6	125.3	126.5
14	Total Bad Debt	857.0	605.7	1,288.1	1,306.7
15	Energy Related Percentage			50.0%	50.0%
16	Energy Portion			644.1	653.3
17	Non-Energy Portion			644.1	653.3
18	Penalty Revenue Percentage		-0.54%	applied to current month total revenue	
19	Jan			(128.2)	(130.9)
20	Feb			(107.3)	(112.1)
21	Mar			(109.1)	(112.9)
22	Apr			(99.0)	(99.4)
23	May		(30.2)	(97.2)	(98.1)
24	Jun		(61.8)	(93.5)	(94.2)
25	Jul		(71.5)	(97.4)	(98.0)
26	Aug		(70.7)	(98.1)	(98.7)
27	Sep		(72.2)	(96.5)	(97.2)
28	Oct		(63.0)	(104.5)	(105.3)
29	Nov		(81.7)	(112.9)	(113.8)
30	Dec		(85.6)	(123.3)	(124.5)
31	Penalty Revenue	(942.0)	(536.7)	(1,267.0)	(1,285.2)
32	Energy Related Percentage			50.0%	50.0%
33	Energy Portion			(633.5)	(642.6)
34	Non-Energy Portion			(633.5)	(642.6)
	Revenue Offsets				
35	Jan			(18.2)	(18.2)
36	Feb			(18.2)	(18.2)
37	Mar			(18.2)	(18.2)
38	Apr			(18.2)	(18.2)
39	May			(18.2)	(18.2)
40	Jun		(0.1)	(18.2)	(18.2)
41	Jul		(3.1)	(18.2)	(18.2)
42	Aug		7.2	(18.2)	(18.2)
43	Sep		(40.9)	(18.2)	(18.2)
44	Oct		(7.6)	(18.2)	(18.2)
45	Nov		(30.4)	(18.2)	(18.2)
46	Dec		(34.3)	(18.2)	(18.2)
47	Revenue Offsets	-	(109.0)	(218.1)	(218.1)

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 (-109 /6*12)

Corporate Costs (\$000)

Line No	Area	2004 Approved	2004 Approved (May-Dec)	2004 Actual (8 Months)	2004 Actual (Annualized)	2005 F	2006 F
1	Communications	21.8	14.5	24.9	37.3	12.5	12.8
2	Executive	154.5	103.0	78.7	118.0	123.5	127.2
3	Finance	48.1	32.0	82.2	123.3	129.4	133.2
4	SAP	-	-	-	-	34.5	99.6
5	Group Marketing	11.5	7.6	7.3	11.0	11.2	11.5
6	HR	12.4	8.2	7.0	10.5	13.2	13.6
7	Internal Audit	38.7	25.8	8.8	13.2	17.4	17.9
8	Legal	11.9	7.9	2.4	3.6	4.4	4.5
9	Operations	4.0	2.7	3.5	5.3	33.2	6.6
10	Facilities	9.3	6.2	7.7	11.6	8.5	8.7
11	Regulatory	3.9	2.6	8.8	13.2	12.4	12.8
12	Corporate Expenditure	117.5	78.3	47.6	71.4	49.6	49.5
13	Customer Experience	3.2	2.1	1.6	2.4	5.2	5.3
14	IS*	256.0	170.7	99.0	148.5	109.3	112.5
15	Risk*	10.5	7.0	32.5	48.8	41.8	43.0
16	Total Corporate Costs	703.1	468.8	412.0	618.1	606.1	659.0

* IS costs include the IS costs of \$160.3k and IS labour costs of \$44.9k approved in Decision 2003-106
Risk costs include the Risk labour costs of \$10.5k approved in Decision 2003-106

Allocation of Revenue Requirement to Rate Classes

2005 (\$000)

Allocator	Residential (E1)	Small General (E2)	Large General (E3)	Oilfield (E4)	Farm (E5)	Lighting (E6)	Irrigation (E7)
Sites before Consolidation	67.7%	9.5%	0.4%	0.5%	15.0%	6.8%	0.0%
No of Bills (accounts after consolidation)	73.7%	8.8%	0.4%	0.3%	16.4%	0.3%	0.0%
Load	44.6%	22.8%	8.7%	2.3%	21.0%	0.3%	0.2%
% of I-Tek Costs	70.7%	9.2%	0.4%	0.4%	15.5%	3.8%	0.0%

Cost Category	Residential (E1)	Small General (E2)	Large General (E3)	Oilfield (E4)	Farm (E5)	Lighting (E6)	Irrigation (E7)	Total	Allocator
Customer Care Costs	6,548.4	852.2	40.6	36.6	1,437.0	348.4	3.2	9,266.4	Developed by Rate Class
Amortization of Integration Costs - Capital	485.4	68.3	3.2	3.6	107.5	48.5	0.2	716.8	Sites before consolidation
Working Capital	318.2	44.8	2.1	2.3	70.5	31.8	0.2	469.8	Sites before consolidation
Credit Charges	48.7	6.5	0.3	0.3	10.7	3.1	0.0	69.6	% of I-Tek Costs and Sites
Hearing Costs	304.8	42.9	2.0	2.2	67.5	30.5	0.2	450.0	Sites before consolidation
EUB Assessment	135.5	19.1	0.9	1.0	30.0	13.5	0.1	200.0	Sites before consolidation
Labour by Department	1,029.3	144.8	6.8	7.5	228.0	102.9	0.5	1,519.8	Sites before consolidation
Customer Education & Energy Awareness	172.7	24.3	1.1	1.3	38.3	17.3	0.1	255.0	Sites before consolidation
Other Admin Costs	239.0	33.6	1.6	1.7	52.9	23.9	0.1	352.8	Sites before consolidation
Interest on Security Deposits	32.7	4.6	0.2	0.2	7.2	3.3	0.0	48.3	Sites before consolidation
Corporate Costs	410.5	57.8	2.7	3.0	90.9	41.0	0.2	606.1	Sites before consolidation
Bad Debt	474.8	57.0	2.8	1.8	105.6	1.9	0.2	644.1	No of Bills
Penalty Revenue	(467.0)	(56.0)	(2.7)	(1.7)	(103.9)	(1.9)	(0.2)	(633.5)	No of Bills
Revenue Offsets	(147.7)	(20.8)	(1.0)	(1.1)	(32.7)	(14.8)	(0.1)	(218.1)	Sites before consolidation
	9,585.3	1,278.9	60.6	58.7	2,109.6	649.3	4.7	13,747.1	

2006 (\$000)

Allocator	Residential (E1)	Small General (E2)	Large General (E3)	Oilfield (E4)	Farm (E5)	Lighting (E6)	Irrigation (E7)
Sites before Consolidation	68.5%	9.1%	0.4%	0.5%	14.7%	6.7%	0.0%
No of Bills (accounts after consolidation)	74.5%	8.5%	0.4%	0.3%	16.1%	0.3%	0.0%
Load	46.1%	22.0%	8.4%	2.1%	20.8%	0.3%	0.2%
	71.4%	8.8%	0.4%	0.4%	15.2%	3.8%	0.0%

Cost Category	Residential (E1)	Small General (E2)	Large General (E3)	Oilfield (E4)	Farm (E5)	Lighting (E6)	Irrigation (E7)	Total	Allocator
Customer Care Costs	6,696.9	825.8	39.5	34.5	1,427.9	354.2	3.2	9,381.9	Developed by Rate Class
Amortization of Integration Costs - Capital	532.5	70.9	3.3	3.6	114.6	52.0	0.3	777.1	Sites before consolidation
Working Capital	293.1	39.0	1.8	2.0	63.1	28.6	0.1	427.8	Sites before consolidation
Credit Charges	49.2	6.2	0.3	0.3	10.5	3.1	0.0	69.6	% of I-Tek Costs and Sites
Hearing Costs	308.3	41.0	1.9	2.1	66.4	30.1	0.1	450.0	Sites before consolidation
EUB Assessment	139.6	18.6	0.9	0.9	30.1	13.6	0.1	203.8	Sites before consolidation
Labour by Department	1,159.7	154.3	7.3	7.8	249.6	113.3	0.6	1,692.4	Sites before consolidation
Customer Education & Energy Awareness	193.5	25.7	1.2	1.3	41.6	18.9	0.1	282.3	Sites before consolidation
Other Admin Costs	235.9	31.4	1.5	1.6	50.8	23.0	0.1	344.2	Sites before consolidation
Interest on Security Deposits	33.1	4.4	0.2	0.2	7.1	3.2	0.0	48.3	Sites before consolidation
Corporate Costs	451.5	60.1	2.8	3.0	97.2	44.1	0.2	659.0	Sites before consolidation
Bad Debt	486.5	55.2	2.7	1.6	105.1	1.9	0.2	653.3	No of Bills
Penalty Revenue	(478.5)	(54.3)	(2.7)	(1.6)	(103.4)	(1.9)	(0.2)	(642.6)	No of Bills
Revenue Offsets	(149.4)	(19.9)	(0.9)	(1.0)	(32.2)	(14.6)	(0.1)	(218.1)	Sites before consolidation
	9,951.9	1,258.4	59.8	56.3	2,128.3	669.6	4.8	14,129.1	

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

Section 7 - Rates
 Schedule 7.2 RRT Rates

2005/2006 Rates

2004

	<u>\$/month/site</u>	<u>\$/kWh</u>
Residential (E1)	6.18	0.00031
Small General (E2)	6.27	0.00031
Large General (E3)	4.62	0.00031
Oilfield (E4)	6.27	0.00031
Farm (E5)	6.27	0.00031
Lighting (E6)	3.87	0.00031
Irrigation (E7)	6.27	0.00031

	<u>2006 \$/month/site</u>	<u>2006 Daily Charge \$/day</u>
Residential (E1)	6.90	0.227
Small General (E2)	6.56	0.216
Large General (E3)	6.64	0.218
Oilfield (E4)	5.82	0.191
Farm (E5)	6.86	0.226
Lighting (E6)	4.75	0.156
Irrigation (E7)	6.79	0.223

Revenue on Existing and Proposed Rates (\$000)

2005 Revenue on Interim 2005 Rates

	Fixed Admin	Variable Admin	Total	2005 Revenue Requirement	% Change
Residential (E1)	8,714.5	251.8	8,966.3	9,585.3	6.9%
Small General (E2)	1,243.9	128.5	1,372.4	1,278.9	-6.8%
Large General (E3)	42.9	49.2	92.1	60.6	-34.2%
Oilfield (E4)	64.7	12.9	77.6	58.7	-24.4%
Farm (E5)	1,958.2	118.6	2,076.8	2,109.6	1.6%
Lighting (E6)	545.3	2.0	547.2	649.3	18.7%
Irrigation (E7)	4.4	1.0	5.4	4.7	-13.5%
Total	12,573.9	564.0	13,137.8	13,747.1	4.6%

2006 Revenue on Interim 2005 Rates

	Fixed Admin	Variable Admin	Total	2006 Revenue Requirement	% Change
Residential (E1)	8,911.8	261.4	9,173.2	9,951.9	8.5%
Small General (E2)	1,203.3	124.5	1,327.8	1,258.4	-5.2%
Large General (E3)	41.7	47.6	89.2	59.8	-32.9%
Oilfield (E4)	60.7	12.1	72.7	56.3	-22.6%
Farm (E5)	1,945.9	117.9	2,063.8	2,128.3	3.1%
Lighting (E6)	545.1	1.9	547.0	669.6	22.4%
Irrigation (E7)	4.4	1.0	5.4	4.8	-12.1%
Total	12,712.8	566.5	13,279.3	14,129.1	6.4%

2006 Revenue on 2005 Rates (Illustrative)

	Fixed Admin	Variable Admin	Total	2006 Revenue Requirement	% Change
Residential (E1)	9,802.4		9,802.4	9,951.9	1.5%
Small General (E2)	1,237.1		1,237.1	1,258.4	1.7%
Large General (E3)	58.8		58.8	59.8	1.7%
Oilfield (E4)	55.0		55.0	56.3	2.3%
Farm (E5)	2,096.3		2,096.3	2,128.3	1.5%
Lighting (E6)	649.1		649.1	669.6	3.2%
Irrigation (E7)	4.7		4.7	4.8	1.6%
Total	13,903.4		13,903.4	14,129.1	1.6%

RRT 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	513.9	940.6	1,085.3	1,083.2	951.7	968.7	1,002.7	1,425.6	7,971.7
Actual Costs									
Customer Care Costs (90%)	37.3	506.9	617.8	650.1	670.5	672.7	642.9	696.7	4,495.0
Working Capital	19.9	50.2	43.3	40.9	40.1	37.6	36.6	42.3	310.8
Credit Charges	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	19.8
Hearing Costs	41.7	41.7	41.7	41.7	41.7	41.7	41.7	41.6	333.3
Bad Debt	34.0	69.8	80.7	79.8	81.5	71.1	92.2	96.6	605.7
Penalty Revenue	(30.2)	(61.8)	(71.5)	(70.7)	(72.2)	(63.0)	(81.7)	(85.6)	(536.7)
	105.2	609.1	714.5	744.2	764.1	762.6	734.1	794.1	5,227.9
Forecast Non Deferral Items									
Amortization - Capital	54.0	54.0	54.0	54.0	54.0	54.1	54.0	54.1	432.1
Staff Salaries	87.4	87.4	87.5	87.5	87.5	87.5	87.5	87.6	700.0
Customer Education & Energy Awareness	24.2	24.2	24.2	24.2	24.2	24.2	24.2	24.3	193.8
Information Systems	13.4	13.4	13.4	13.4	13.4	13.4	13.4	13.4	107.0
Other Administration Costs	6.3	6.3	6.3	6.3	6.3	6.3	6.3	6.3	50.2
Interest on Security Deposits	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	26.7
Corporate Costs	40.6	40.6	40.6	40.6	40.7	40.7	40.7	40.7	325.2
	229.1	229.2	229.3	229.3	229.4	229.5	229.5	229.6	1,835.0
Total RRT Deferral	\$ 179.5	\$ 102.3	\$ 141.5	\$ 109.6	\$ (41.8)	\$ (23.4)	\$ 39.1	\$ 401.9	\$ 908.8

- the deferral account calculation equals actual revenues less the sum of all actual deferral cost category items and the sum of all
- for the deferral account balance, negative = collection from customers & positive = refund to customers
- bad debt and penalty revenue figures include 100% of total expense