

August 9, 2016

hand



Island Regulatory & Appeals Commission
PO Box 577
Charlottetown PE C1A 7L1

Dear Commissioners:

Further to the Company's filing of an Open Access Transmission Tariff Application ("the Application") on July 8, 2016 please find enclosed 10 copies of the 2014 Cost Allocation Study ("the Study") undertaken by Chymko Consulting Ltd. on behalf of the Company. This Study should be considered supplementary evidence to the Application and included as Appendix M to the Application.

If you require further information, please do not hesitate to contact me at (902) 629-3667.

Yours truly,

MARITIME ELECTRIC

S. D. Loggie
Vice President, Finance
and Chief Financial Officer

SDL41
Encl. as noted

cc: R. O. Younker
J. Cunniffe
A. S. Orford
J. D. Gaudet
J. Roberts

APPENDICES

APPENDIX A	Allocation of Year 2014 Transmission Costs by Function
APPENDIX B	Demand Determinants for 2014
APPENDIX C	Calculation of Unit Costs for Transmission and Scheduling, System Control and Dispatch
APPENDIX D	Rates for Point-To-Point Transmission Service
APPENDIX E	Rates for Network Transmission Service
APPENDIX F	Rates for Scheduling, System Control and Dispatch Service
APPENDIX G	Revenue Requirement for Reactive Supply and Voltage Control Service from Generation Sources
APPENDIX H	Rates for Reactive Supply and Voltage Control Service from Generation Sources
APPENDIX I	Maritime Electric Annual Fixed Charge Rate for Synchronous Condenser
APPENDIX J	Expert Evidence of William K. Marshall
APPENDIX K	Open Access Transmission Tariff – January 1, 2017
APPENDIX L	OATT Standards of Conduct
APPENDIX M	2014 Cost Allocation Study



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September 2, 2015

Jason Roberts
Maritime Electric Company, Ltd.
180 Kent Street
Charlottetown, PE C1A 7N2

Dear Mr. Roberts

SUBJECT: 2014 Cost Allocation Study

Please find attached the findings of Chymko Consulting's Electric Utility cost allocation study to assist Maritime Electric with its upcoming rate proposal to the Island Regulatory and Appeals Commission.

We appreciate the time and effort of Maritime Electric staff to provide us with the necessary data and information to conduct this study. Should you have any questions or comments on this report, please contact me at (403) 781-7691.

Yours truly,

A handwritten signature in blue ink, appearing to read "M. Turner", is written over a circular blue stamp or seal.

Michael Turner
President

cc: Gloria Crockett

Attachment



2014 Cost Allocation Study

Maritime Electric

September 2, 2015

www.chymko.com

EXECUTIVE SUMMARY

1. Maritime Electric Company Ltd. (MECL) retained Chymko Consulting Ltd. to perform a comprehensive cost allocation study to support a future rate proposal to the Island Regulatory and Appeals Commission (IRAC). The following report provides the results of this study, which is based on MECL's Statement of Earnings for twelve months ending on December 31, 2014.
2. A cost allocation study first functionalizes revenue requirement (in this case, the Statement of Earnings), essentially seeking to attribute the full cost of service to a specific purpose, such as power supply, transmission, distribution network, services and metering, customer care, and lighting. Next, the cost allocation study classifies each function as demand, energy, or site related depending upon how the cost of that function might vary with how end-use customers use the system. Finally, the cost allocation study will allocate the functionalized and classified expenses to rate classes.
3. Table A below summarizes MECL's allocated revenue requirement.

Table A				
Allocated 2014 Net Revenue Requirement from Rates (\$,000)				
	Revenue Collected	Allocated Cost	Revenue to Cost Ratio	2008 Study
Residential	45.0 %	48.9 %	92 %	91 %
Residential (S)	2.2 %	2.3 %	97 %	122 %
Farm	3.3 %	4.0 %	81 %	N/A
General Service 1	32.3 %	27.5 %	117 %	114 %
General Service 1 (S)	0.9 %	0.7 %	115 %	132 %
General Service 2	0.8 %	0.7 %	120 %	122 %
Small Industrial	6.6 %	6.8 %	96 %	109 %
Large Industrial	7.5 %	7.5 %	100 %	86 %
Lights	1.3 %	1.3 %	103 %	119 %
Unmetered	0.2 %	0.2 %	103 %	98 %
Total	100.0 %	100.0 %	100 %	100 %

4. Allocated cost is one bookend for a 2016 rate proposal, representing the cost to provide electric utility service for each rate class. If cost causation were the only consideration, for instance, Table A indicates that 2016 rates should seek to recover 48.9 percent of 2016 revenue requirement from the Residential rate class, 2.3 percent from the Seasonal Residential rate class, and so on.
5. Another consideration is how much the rate for each class of customer would have to change to recover allocated cost. By the current revenue to cost ratios shown in Table A above, some rates would need to change significantly. Subject to full consideration of all rate design principles and further analysis of any such change, it may well be that rate rebalancing would need to be implemented gradually over the course of multiple years.

TABLE OF CONTENTS

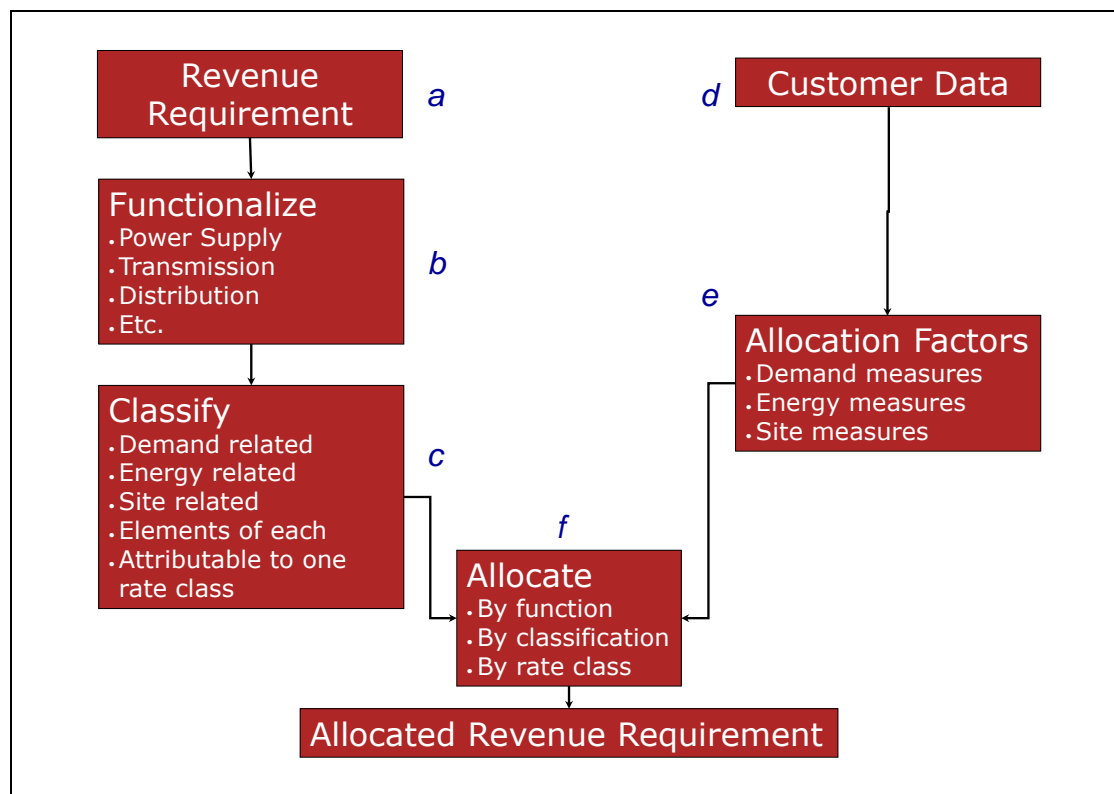
Executive Summary	1
Table of Contents	2
1 Introduction	3
2 Functionalization	6
2.1 Method	7
2.2 Result	10
3 Classification	13
3.1 Method	13
3.2 Result	15
4 Allocation	18
4.1 Rate Classes	18
4.2 Allocators	19
4.3 Result	22
5 Conclusions	24
Appendix A: Detailed Schedules	28

1 INTRODUCTION

6. Maritime Electric Company Ltd. (MECL) retained Chymko Consulting Ltd. to perform a comprehensive cost allocation study to support a future rate proposal to the Island Regulatory and Appeals Commission (IRAC). Based on the assumptions discussed in this report, Chymko Consulting's cost allocation study takes as a starting point MECL's Statement of Earnings for twelve months ending on December 31, 2014. Contained in MECL's December 2014 monthly financial report submitted to IRAC, the Statement of Earnings represents the total cost of providing electric utility service at a rate of return determined by the 2012 PEI Energy Accord.
7. A cost allocation study will typically begin with "revenue requirement," which represents the forecast cost of providing electric utility service based on a regulator-approved rate of return. MECL's 2014 Statement of Earnings is similarly based on a rate of return deemed to be in the public interest insofar as it is compliant with the 2012 PEI Energy Accord. Therefore, the principle difference between the Statement of Earnings and revenue requirement is that the Statement of Earnings is calculated after-the-fact and revenue requirement is typically forward-looking. MECL has traditionally filed cost allocation studies based on actual expenses from the previous calendar year, and in using the 2014 Statement of Earnings this study is no different.
8. This study examines the detailed expenses underlying the Statement of Earnings and assigns, attributes, or allocates expenses to each of MECL's rate classes. The fully-allocated 2014 Statement of Earnings by rate class then becomes an important benchmark to inform MECL's anticipated 2016 rate proposal. If the residential rate class is attributed fifty percent of 2014 expenses, for instance, then this information can serve as a target or objective for designing 2016 residential rates.
9. The first step of a cost allocation model is to group similar types of expenses that make up revenue requirement into elements of service, or functions. For each function, the user of the cost allocation model must consider:
 - Is the function incurred for the purpose of servicing all rate classes, a sub-set of rate classes, or a single rate class?
 - If the function is attributable to more than one rate class, how might the cost of that function vary depending upon how end-use customers use the distribution system? For example, does the cost vary with peak daily demand changes? Does it vary with the total amount of energy delivered? Does it vary with the number of distribution sites served?
 - How does each rate class contribute to the use of distribution infrastructure? For example, how does each rate class contribute to total peak demand and total energy delivered? How many sites are served in each rate class?
10. In order to answer the above questions, cost allocation studies follow a structured process, which can be explained with the aid of Figure 1 below. Taking revenue requirement (labelled

as a) as a given, the first step is known as functionalization (labelled as b), which begins with attributing each line item in the study by its purpose or function.

Figure 1: Process of a cost allocation study



11. The next step in a cost allocation study is called classification (c). The purpose of classification is to determine how each function might vary based on how end-use customers use the system. Sometimes, a function exists solely for the purpose of serving a subset of rate classes, perhaps only a single rate class. However, as long as the function is attributable to more than one rate class, it is necessary to explore further as to whether the expense will vary with peak demand on the system, the amount of energy consumed, or the number of sites served by the system. Thus, each function is classified as demand-related, energy-related, site-related, or a combination of the three.
12. The final step of a cost allocation study is to allocate the functionalized and classified revenue requirement to rate classes. The choice of allocation factor is to a large degree influenced by the classification of each functionalized detail of revenue requirement. For example, demand related costs are generally allocated by the same proportions as the peak demand of each rate class. Similarly, energy related costs are allocated by the same proportions as energy sales and site related costs are allocated by the relative size of each rate class.

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13. The development of allocation factors starts with the collection of MECL's system load data and billing statistics (d). From this foundation along with any associated load research data, it is possible to calculate allocation factors based on each rate classes' peak demand, energy consumption, and the number of sites per rate class.
 14. As suggested by the overview above, the process of a cost allocation study is relatively uncomplicated given there is agreement upon how a cost is to be functionalized, classified, and allocated. Thus, generally accepted principles and methods have evolved out of a number of years of regulatory experience. Regulated distribution utilities must file cost allocation studies to demonstrate that its tariffs are just and reasonable. Generally accepted methods typically evolve out of the regulatory process, but even these continue to evolve with industry changes and provincial government policy. Furthermore, every utility is different and every utility service area has its own unique characteristics and issues that may justify a different method. Therefore, it is important to justify the rationale for every cost functionalization, classification, and allocation decision, regardless of whether it is a commonly accepted standard or not.

2 FUNCTIONALIZATION

15. The starting point for cost allocation is the 2014 MECL Statement of Earnings. This is summarized in Table 1 below.

Table 1¹	
MECL 2014 Statement of Earnings (Revenue Requirement)	
\$,000	
Twelve Months ending December 31, 2014	
Operating Expenses	
Energy Costs	106,818
ECAM Adjustment	<u>12,358</u>
Net Energy Costs	119,176
Distribution	3,925
Transmission	922
Transmission and Distribution - Other	1,994
Transmission - OATT	172
General	<u>11,025</u>
Total Operating Expenses	137,214
Amortization	
Amortization Other	688
Amortization Plant And Equipment	<u>14,761</u>
Total Amortization	15,450
Total Operating Income	159,130
Financing Expenses	
Long-Term Debt	11,983
Short-Term Debt	500
Interest Charged To Construction	(368)
Amortization of Financing Costs	<u>5</u>
Total Financing Expenses	<u>12,119</u>
Earnings before Income Taxes	164,782
Income Taxes	5,658
Net Earnings	12,246
Gross Revenue Requirement	182,686
OATT Revenue	(1,830)
Other Revenue ²	(1,852)
Net Revenue Requirement	179,004

16. Net earnings identified is equivalent to the allowed return on equity for a prospective revenue requirement. This is because MECL has already adjusted 2014 net earnings to account for customer refunds associated with ECAM 2003 and the maximum rate of return allowed by the 2012 PEI Energy Accord.
17. Note that the Statement of Earnings in Table 1, subject to two exceptions, is the same format as previous IRAC filings. Both Open Access Transmission Tariff (OATT) Revenue and Other Revenue are explicitly identified in Table 1. If not for these sources of revenue, end-user

¹ Table totals in this report may not reconcile due to rounding.

² Inclusive of pole rental revenue.

rates would need to recover \$182.7 Million, which is labelled as Gross Revenue Requirement. Net of these revenue sources, the Net Revenue Requirement is \$179.0 Million. Subject to ECAM and rate of return adjustments noted above (see paragraph 16), \$179.0 Million was recovered from end-user rates in 2014.

2.1 METHOD

18. Chymko Consulting's cost allocation study fully attributes revenue requirement in Table 1 to one of sixteen functions discussed below. For purposes of summary, the sixteen functions are also discussed under six general categories: power supply, transmission, distribution network, services and metering, customer care, and lighting.

Power Supply

- Generation: MECL's Borden and Charlottetown generating facilities, which are typically dispatched for peak demand and backup purposes.
- Purchased Power: Energy supply purchases from NB Power, which are typically dispatched for base load and ancillary service requirements.

Transmission

- High-voltage transmission facilities operating at a voltage of 69 kV or greater.

Distribution Network

- Substations: Facilities used to regulate and step-down voltages from transmission facilities to distribution lines.
- Primary Lines: Bulk distribution lines used to deliver energy from substations to localized distribution transformers.
- Transformers: Facilities used to regulate and step-down voltages from primary distribution lines to a voltage more suitable for the end-use consumer.
- Secondary Lines: Local distribution lines operating at a consumer-level voltage that service multiple end-use customers.

Services and Metering

- Service Lines: Local distribution lines operating at a consumer-level voltage that connect the distribution network to the meter of a single, end-use customer.
- Meter Assets: Metering infrastructure used to measure and record energy consumed by each end-use customer.

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- Meter Reading: The process of collecting and processing end-use customer metering data, primarily for the purpose of billing.

Customer Care

- Billing: The process of preparing and delivering invoices to end-use customers for power supply and use of the MECL system.
- Remittance & Collection: The accounts receivable process of collecting and processing end-use customer bill payments.
- Uncollectibles & Damage Claims: Uncollectibles are associated with the cost of outstanding customer invoices (e.g. bad debts), whereas damage claims represent claims against MECL for damage to customers' property.
- Service Connections: Activities related to the connection or re-connection of customers, which may include off-cycle meter reads as well as modifications or additions to secondary lines, service lines, and meters. MECL recovers the cost of these activities under sections O-1 and O-2 of its tariff.
- Late Payments: Penalty revenues associated with consumer accounts in arrears, as recovered under section O-3 of the MECL tariff.

Lighting

- Facilities dedicated to the use of providing electric service to street and area lighting, as defined under sections N-22, N-23, N-25, and N-26 of the MECL tariff.

19. Chymko Consulting functionalizes revenue requirement as per a series of methods and assumptions summarized in Table 2 below. Overall, this table demonstrates that 66% of revenue requirement is directly assigned to a function. An additional 29% is functionalized according to the same proportions as the underlying facilities and assets, the majority of which are also directly assignable because of detailed asset records. A further 3% is allocated by the same proportions by which labour cost is functionalized, which leaves 2% to be allocated by various methods involving professional judgement.

Table 2
Methods to Functionalize 2014 MECL Revenue Requirement

	Direct Assign	Assets & Facilities	Labour	Professional Judgment	Total
Operating Expenses					
Energy Costs	99 %	1 %	0 %	1 %	100 %
ECAM Adjustment	100 %	0 %	0 %	0 %	100 %
Net Energy Costs	99 %	1 %	0 %	1 %	100 %
Distribution	17 %	77 %	0 %	7 %	100 %
Transmission	100 %	0 %	0 %	0 %	100 %
Transmission and Distribution - Other	5 %	95 %	0 %	0 %	100 %
Transmission - OATT	100 %	0 %	0 %	0 %	100 %
General	6 %	15 %	52 %	26 %	100 %
Total Operating Expenses	88 %	5 %	4 %	3 %	100 %
Amortization					
Amortization Other	48 %	16 %	36 %	0 %	100 %
Amortization Plant And Equipment	0 %	100 %	0 %	0 %	100 %
Total Amortization	2 %	96 %	2 %	0 %	100 %
Total Operating Income	79 %	15 %	4 %	3 %	100 %
Financing Expenses					
Long-Term Debt	0 %	100 %	0 %	0 %	100 %
Short-Term Debt	0 %	100 %	0 %	0 %	100 %
Interest Charged To Construction	0 %	100 %	0 %	0 %	100 %
Amortization of Financing Costs	0 %	100 %	0 %	0 %	100 %
Total Financing Expenses	0 %	100 %	0 %	0 %	100 %
Earnings before Income Taxes	73 %	21 %	4 %	2 %	100 %
Income Taxes	0 %	100 %	0 %	0 %	100 %
Net Earnings	0 %	100 %	0 %	0 %	100 %
Gross Revenue Requirement	66 %	29 %	3 %	2 %	100 %
OATT Revenue	100 %	0 %	0 %	0 %	100 %
Other Revenue	60 %	39 %	0 %	0 %	100 %
Net Revenue Requirement	66 %	29 %	3 %	2 %	100 %

20. To the extent that the information exists and it is practical to do so, the first priority in functionalization is to directly attribute as much as possible to a given function without the need to allocate. Indeed, MECL provided Chymko Consulting with detailed financial accounting records that allowed it to directly assign two thirds of revenue requirement to one of the sixteen functions.
21. That which cannot be directly assigned is allocated. Amortization, debt financing, return, and income tax are the most important examples of a functional allocation. These expenses comprise more than one fifth of the MECL revenue requirement and only indirectly are they associated with the sixteen functions. Amortization, debt financing, and return are all calculated based on MECL's infrastructure investment and therefore the underlying infrastructure becomes a determining factor as to how these expenses should be functionalized. Moreover, MECL pays income tax only if it earns a positive return and therefore, tax is also indirectly associated with utility infrastructure.

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22. Chymko Consulting allocates these expenses by the same proportions as the underlying capital infrastructure, which means that gross plant and depreciation must also be fully attributed to each of the sixteen functions. MECL's detailed plant records facilitate a relatively straightforward functionalization process: two-thirds of gross plant in service is directly attributable to a single function and an additional thirty percent is attributable to a narrow subset of the sixteen functions.
 23. The next-most important functionalization method as it affects total revenue requirement is general operating expenses that are non-specific to any particular utility function. For instance, over two-thirds of general operating costs are mostly related to corporate supervisory salaries and employment benefits. Because these corporate overheads exist for the purpose of all other personnel, Chymko Consulting allocated such expenses by the same proportions as all other labour expenses already attributed to the sixteen functions.
 24. The final category of functionalization method used is broadly described as professional judgement in Table 2. This actually describes seven different methods that are applied on a case-by-case basis depending upon the nature of the expense. The two most important methods, as measured by total expense allocated, are used for the allocation of energy control centre expenses and the allocation of finance administration costs. In the case of the former, this and previous studies rely on the professional judgement of MECL staff to functionalize energy control centre: one-quarter to power supply, one-quarter to transmission, and the remaining amount to the distribution network. In the case of financial administration, approximately half of the annual expense is postage and stationary associated with billing and the other half is labour cost. For the half that is labour, expenses are functionalized according to the work responsibilities of the seven personnel in that department.

2.2 RESULT

25. The outcome of the functionalization process is summarized in Table 3 below.

Table 3							
Functionalized MECL Revenue Requirement (\$,000)							
	Power Supply	Trans'n	Distrib'n Network	Services and Metering	Customer Care	Lighting	Total
Operating Expenses							
Energy Costs	105,188	1,209	419	2	0	0	106,818
ECAM Adjustment	12,358	0	0	0	0	0	12,358
Net Energy Costs	117,545	1,209	419	2	0	0	119,176
Distribution	65	65	3,257	512	0	26	3,925
Transmission	0	922	0	0	0	0	922
T&D - Other	0	0	1,994	0	0	0	1,994
Transmission - OATT	0	172	0	0	0	0	172
General	2,701	1,324	3,597	1,063	2,320	20	11,025
Total Operating Expenses	120,312	3,693	9,266	1,577	2,320	46	137,214
Amortization							
Other	429	145	109	6	0	0	688
Plant And Equipment	3,241	1,777	7,225	2,319	61	138	14,761
Total Amortization	3,670	1,922	7,334	2,324	61	138	15,450
Total Operating Income	123,981	5,615	16,601	3,902	2,381	184	152,663
Financing Expenses							
Long-Term Debt	2,630	1,429	5,910	1,881	49	84	11,983
Short-Term Debt	110	60	246	78	2	4	500
Charged To Construction	(81)	(44)	(182)	(58)	(2)	(3)	(368)
Amortization of Financing	1	1	2	1	0	0	5
Total Financing Expenses	2,660	1,445	5,977	1,902	50	85	12,119
Earnings before Tax	126,641	7,060	22,578	5,804	2,431	269	164,782
Income Taxes	1,242	675	2,790	888	23	40	5,658
Net Earnings	2,688	1,460	6,040	1,922	51	86	12,246
Gross Revenue Requirement	130,570	9,194	31,409	8,614	2,505	394	182,686
OATT Revenue	0	(1,830)	0	0	0	0	(1,830)
Other Revenue	(35)	(19)	(652)	(25)	(1,120)	(1)	(1,852)
Net Revenue Requirement	130,535	7,345	30,757	8,589	1,385	393	179,004

26. The results in Table 3 are consistent with previous studies to the extent that Chymko Consulting has as much generally followed the same methods of previous studies.³ Compared to Chymko Consulting's 2008 cost allocation study for MECL, the largest shift in functionalized expense is related to power supply, which has dropped from eighty one percent to seventy three percent of the total functionalized cost (see Table 4 below). Chymko Consulting attributes this result to reduced power import costs compared to 2008 as the result of a five-year Power Purchase Agreement effective March 1, 2011.
27. Excluding power supply from the analysis, Table 4 also demonstrates that there is a shift in functionalized expenses from service lines and meters toward transmission and distribution networks. Chymko Consulting attributes this outcome to MECL's infrastructure investments since 2008, which ultimately affect how amortization, debt financing, return, and income tax are all functionalized.

³ Exceptions are minor and are noted in paragraph 28.

Table 4							
Functionalized MECL Revenue Requirement (\$,000)							
	Power Supply	Trans'n	Distrib'n Network	Services and Metering	Customer Care	Lighting	Total
Percent of total							
2014 Revenue Requirement	73 %	4 %	17 %	5 %	1 %	0 %	100 %
2008 Revenue Requirement	81 %	4 %	10 %	5 %	1 %	0 %	100 %
Excluding Power Supply							
2014 Revenue Requirement	N/A	15 %	63 %	18 %	3 %	1 %	100 %
2008 Revenue Requirement	N/A	19 %	52 %	23 %	5 %	1 %	100 %

28. Also as part of MECL's improved cost reporting processes, the utility is more accurately identifying general operating expenses, administration, and supervision attributable to customer care, thus reducing the dependence on allocations. Chymko Consulting therefore views this internal improvement to have the added benefit of improving the accuracy of the cost allocation study.

3 CLASSIFICATION

29. Functionalized revenue requirement is next classified based on the generally accepted cost drivers that can be measured in terms of how customers use the system. Costs associated with upstream functions are generally accepted to be a function of the peak demand placed on the system and are classified accordingly. At the other extreme, downstream functions, such as services and metering, are generally a function of the number of sites served.⁴

3.1 METHOD

Power Supply

30. In the context of a vertically integrated and regulated electric utility, power supply requirements are generally considered to be a function of both peak demand and total energy consumed. Power supply is a function of total energy consumed because all else equal, a utility with 50,000 GWh of annual sales would incur higher power supply costs than a utility with 1,000 GWh of annual sales. However, even among two utilities with the same annual sales, generation resource planning (and therefore, cost) will differ based on the peak hourly demand. While a consistently flat electrical load may be better served by larger generating facilities suited for full-on production, a variable and peaking load will require a different mix of generating resources. Options for meeting variable peak demand may include smaller scale facilities, technologies that are able to ramp-up production on relatively short notice, or a combination of the two.
31. MECL's objective for this study is to apply methods that are consistent with previous studies. Therefore, this study continues with the same basic principles followed in previous MECL cost allocation studies in which power supply is classified as a combination of demand and energy related.⁵ Purchases from NB Power and wind farms are classified as energy related because they are used to supply MECL's base load requirements. However, MECL's fixed annual payments for the capital cost of NB Power's Point Lepreau generating facilities is considered demand related.
32. Capital and operating costs associated with MECL's on-island generation resources are classified as demand related because on-island generation sources are called upon when supply from NB Power is insufficient to meet MECL demand. On the other hand, MECL's Energy Control Centre (ECC) is classified as ninety five percent energy related because the main purpose of the ECC is to manage and coordinate the delivery of energy supply. Because

⁴ Note that Chymko Consulting's report often uses the term "sites" as opposed to "customers" in the context of a cost allocation study. The purpose of this terminology is to be clear that a cost allocation study is concerned with attributing revenue requirement to distribution points of delivery or "sites." Some customers may actually be served by multiple sites.

⁵ A refinement to this study is to further differentiate demand-related capacity costs required for firm load such that they may be allocated to rate classes based on peak demand of firm load.

at least a portion of ECC activities must ultimately feed into long term resource planning, five percent of the ECC expenses are classified as demand related.⁶

Transmission

33. Transmission lines are part of a bulk delivery system that ultimately services all utility customers, including wholesale customers. Transmission infrastructure is unaffected by the addition of one more customer, unless the addition of that customer is expected to materially affect peak system demand. Chymko Consulting therefore considers transmission lines to be demand related and allocates these functions on the basis of coincident peak demand.⁷ Coincident peak demand is appropriate for this allocation because transmission facilities must be capable of providing service during the time of system peak. PEI's demand for electricity is at its highest during the winter, and therefore MECL's backbone delivery system must be designed to accommodate peak demand at this time.

Distribution Network

34. Substations are part of a bulk delivery system that services virtually all of MECL customers. Also similar to transmission infrastructure, substations are generally unaffected by the addition of one more customer, unless the addition of that customer is expected to materially affect peak system demand. Thus, substations are classified as demand related and allocated on the basis of coincident peak demand.⁸
35. Functions such as primary lines, transformers, and secondary lines also form MECL's distribution network. These facilities must also be designed to meet peak demand, but it is also true that the cost of these functions will increase as more customers are added to the system. Expanding the distribution system to service new customers will require MECL to extend distribution lines and install new transformers, and so there will be a base level cost regardless of the capacity that these facilities will be required to carry.
36. This cost allocation study continues with the same basic principles followed in previous MECL cost allocation studies. MECL considers that circumstances have not materially changed and the Company's objective for this study is to apply consistent methods to previous studies and facilitate a more meaningful comparison of results over time. Thus, lines are classified as 50% demand related and 50% site related⁹ whereas transformers are classified as 60% demand related and 40% site related.

⁶ Prior to 1994, previous cost studies have also classified fuel and a portion of variable O&M expenditures related to on-island generation as energy related. Chymko Consulting understands that MECL generating resources are used more sparingly in recent years, thus only increasing the likelihood that they will be used for periods of peak demand.

⁷ For transmission lines, peak demand is measured at the transmission system level including losses, which as noted earlier are not evenly distributed between rate classes.

⁸ The allocator for substations is also adjusted to recognize that some large industrial customers are serviced at a transmission voltage and do not use substation facilities.

⁹ For the allocation of distribution network functions, allocators are adjusted to recognize that some distribution customers are serviced at a primary voltage and do not use a MECL transformer or secondary line.

Services, Metering, and Customer Care

37. Functions such as service lines, metering, meter reading, billing, remittance & collection, and uncollectibles & damage claims are all classified as site related. It is generally recognized that the cost of these functions will primarily vary with the number of customers served. Factors other than demand, energy or sites also play a role in cost causation, but these adjustments are made by the choice of allocation and are discussed further in Section 4.
38. Finally, functions associated with service connections and late payments are also classified as site related. From a cost causation perspective, MECL tracks cost by rate class and so classification of these functions is mainly for presentation purposes. In Section 4, these functions are allocated to rate classes in the exact same proportion as actual revenue.

3.2 RESULT

39. MECL's classified revenue requirement is summarized in Table 5 below.

Table 5				
Classified 2014 MECL Revenue Requirement (\$,000)				
	Demand	Energy	Site	Total
Operating Expenses				
Energy Costs	28,982	77,734	101	106,818
ECAM Adjustment	2,715	9,643	0	12,358
Net Energy Costs	31,697	87,377	101	119,176
Distribution	1,987	6	1,932	3,925
Transmission	922	0	0	922
T&D - Other	1,163	0	831	1,994
Transmission - OATT	172	0	0	172
General	5,869	337	4,820	11,025
Total Operating Expenses	41,810	87,720	7,684	137,214
Amortization	0	0	0	
Other	370	270	48	688
Plant And Equipment	8,853	304	5,604	14,761
Total Amortization	9,223	575	5,652	15,450
Total Operating Income	51,033	88,294	13,336	152,663
Financing Expenses	0	0	0	
Long-Term Debt	7,247	169	4,567	11,983
Short-Term Debt	302	7	190	500
Charged To Construction	(223)	(5)	(140)	(368)
Amortization of Financing	3	0	2	5
Total Financing Expenses	7,329	171	4,619	12,119
Earnings before Tax	58,362	88,466	17,955	164,782
Income Taxes	3,422	80	2,156	5,658
Net Earnings	7,406	173	4,667	12,246
Gross Revenue Requirement	69,189	88,719	24,778	182,686
OATT Revenue	(1,830)	0	0	(1,830)
Other Revenue	(384)	(2)	(1,467)	(1,852)
Net Revenue Requirement	66,976	88,716	23,311	179,004

40. Chymko Consulting has applied the same methods as previous studies, and to the extent that the results in Table 5 vary from previous studies it is because different parts of revenue requirement will change at varying rates of growth. For instance, expenses related to power supply have dropped materially (see Section 3.2) and because most of power supply is classified as energy related, energy related revenue requirement also decreases. In Table 6 below, energy related revenue requirement decreases from sixty percent in the 2008 study to fifty percent in the current study.
41. Excluding power supply from the analysis, Table 6 also demonstrates the effect of shifts noted in functionalization. As per Section 2.2, the shift in functionalized expenses toward the transmission and distribution networks means that more of revenue requirement is classified as demand related.

Table 6				
Classified MECL Revenue Requirement (\$,000)				
	Demand	Energy	Site	Total
Percent of total				
2014 Revenue Requirement	37 %	50 %	13 %	100 %
2008 Revenue Requirement	30 %	60 %	10 %	100 %
Excluding Power Supply				
2014 Revenue Requirement	52 %	0 %	48 %	100 %
2008 Revenue Requirement	49 %	0 %	51 %	100 %

4 ALLOCATION

42. Once revenue requirement is classified between demand, energy, and site related, the next step is to allocate revenue requirement to rate classes. This requires some consideration of how customers should be grouped into rate classes for purposes of allocation as well as choosing the appropriate allocator for each expense.

4.1 RATE CLASSES

43. As a general principle, cost recovery and cost causation are the two basic reasons or rationales for grouping distribution sites into rate classes. Cost recovery is a matter of fairness because a significant portion of fixed infrastructure costs are recovered through usage-based rates. Usage and infrastructure cost are positively correlated, but because usage tends to increase at a faster rate than cost, a single rate class would unfairly recover a disproportionate amount of cost from higher-usage customers. In other words, an end-use customer that uses twice the energy does not necessarily cause the utility to incur two times the infrastructure cost. In fact, it is entirely possible that the two customers could require exactly the same infrastructure, but one customer will pay much more because rates are often usage-based. Separating customers into rate classes allows the utility to set different rates for each rate class so as to reduce this disparity.
44. Cost causation is the other reason or rationale for rate classes. Given that the objective of cost allocation is to fairly apportion revenue requirement to end-use distribution customers, then it is necessary to group customers by similar infrastructure cost characteristics. It is important to note that distribution infrastructure characteristics need not be identical within a rate class and infrastructure itself is not necessarily sufficient justification to create a new rate class. In fact, distribution infrastructure characteristics will never be identical within any group of any material size. In addition to being administratively impractical to administer dozens of rate classes, it is not a theoretical imperative for all customers within a rate class to be perfectly homogenous.¹⁰ Nevertheless, creating rate classes of similar cost characteristics allows the utility to allocate or assign cost in a way that acknowledges the infrastructure used by each rate class.
45. MECL rate classes and rate structure is a product of a 1990s regulatory framework that obliged MECL to adopt the same rate schedules as New Brunswick Power. As MECL returns to a more traditional cost-of-service regulatory framework, its long-term intention is to fully rationalize the definition of rate classes and the rate structure within each rate class. This process will be gradual so as to minimize customer impacts.

¹⁰ In practice, there are a number of other factors that will mitigate differences in distribution infrastructure. For instance, the utility's contribution policy helps to levelize construction costs before they are added to rate base. In addition, higher costs not addressed by the contribution policy are often associated with greater usage and higher revenue since a large portion of utility costs is recovered from an energy charge.

-
46. MECL's immediate and primary concern to be addressed in an upcoming tariff application is the composition of the residential rate class and the declining two-block rate structure.¹¹ The benefit of a declining block rate structure is the ability to fairly recover fixed cost when there is a wide range of low and high use customers in one rate class. From a purely cost-causation perspective, revenue from high-use customers tends to increase at a faster rate than the cost to serve so a declining per-kWh rate is one method (among several) to address this issue. The downside of a declining blocked rate is that it also communicates to the customer that the *value* of energy is decreasing with every kWh consumed. This is also contrary to the long run view that the utility's cost per-kWh is actually increasing because increased consumption accelerates the need for major infrastructure upgrades.
47. MECL is intending to phase out the residential declining block rate structure, subject to managing the transitional impacts. In this regard, one area of concern for MECL is the fact that the current residential rate class includes farm customers. Specifically, MECL has observed that farms consume twice the energy per customer than the average residential customer. Whereas the second energy block would rarely apply to the average (non-farm) residential customer, approximately fifty percent of the farm customers' energy charges are associated with the second energy block.¹² Thus, eliminating the declining block structure would have a disproportionate impact on farm customers.
48. Eliminating the declining block rate is more easily managed if farm customers are first separated from the residential rate class. Thus, Chymko Consulting modified its cost allocation model to accommodate an additional farm rate class separate from residential. This preparatory work for rate design will allow MECL to calculate two different per-kWh rates for each rate class with due regard for the impact on each group. For this study, Chymko Consulting assumed the same service line cost and pro-rated peak demand (based on energy sales). Although not modelled in this cost allocation study, further analysis might establish differences in the cost of a service line (due to distances involved) and a different peak demand profile. Depending upon the conclusions of that analysis, farm customers might be better justified to be part of a small general service rate class, or left as its own unique rate class.

4.2 ALLOCATORS

49. The final step of the cost allocation study is to allocate the utility's classified revenue requirement to rate classes. The choice of allocation factor is to a large degree influenced by classification. For example, demand related costs are generally allocated by the same proportions as the peak demand of each rate class. Similarly, energy related costs are allocated by the same proportions as energy sales and site related costs are allocated by the

¹¹ As of March 1, 2014, the residential per-kWh rate was \$0.1278 / kWh for the first 2,000 kWh and \$0.0985 / kWh thereafter.

¹² The exception to this rule is seasonal farm customers, which are much more similar to equivalent seasonal residential customers. In the conclusions of Section 5, Chymko Consulting recommends that these customers remain in the residential seasonal rate class.

relative number of sites within each rate class. Below are some common measures of customer usage that are often used as the basis for allocation to rate classes.

Coincident Peak Demand (CP)

50. Coincident peak represents each rate class's contribution to the utility's peak demand day. This is typically measured over the period of one year, but other variants include the sum of peak summer and peak winter demands as well as the sum of daily peak demand for twelve consecutive months. This type of allocator is often paired with demand-related costs associated with high-voltage transmission. The MECL system peak occurs during the winter because lighting and heating demand.
51. While the coincident peak demand allocator recognizes customers are collectively peaking, it also recognizes that that individual customers use energy at different times of the day. For example, a transmission line servicing one 1 MW customer is likely to require higher capacity than a line that services one thousand 1 kW customers who collectively add up to 1 MW. Given that individual customers do not necessarily peak at the same time, this diversity can be factored into transmission system design. The calculation of coincident peak demand also reflects this diversity, making it an appropriate allocator for transmission facilities.

Non-Coincident Peak Demand (NCP)

52. Non-coincident peak demand (NCP) represents the peak demand for each rate class without regard for when the peak occurs for other rate classes. Therefore, the sum of all rate class NCPs is by definition equal to or greater than the system peak. This type of allocator is typically paired with demand-related costs associated with more localized distribution facilities. NCP is widely recognized as an appropriate allocator for components of the distribution system that must be designed and built to handle local peak demand situations that do not necessarily correspond to the overall system peak.
53. Distribution network functions classified as demand related are allocated on the basis of non-coincident peak demand. As facilities become more localized, the needs of specific local customers play a more important role in network design. Individual customers served by a distribution feeder are still diverse, but compared to a bulk transmission system that services a greater number and a broader mix of customers, diversity is less of a factor. Thus, local distribution customers are more likely to peak at the same time compared to a random collection of residential, commercial, and industrial customers. Given that local distribution facilities are more likely to serve one particular rate class, an allocation based on non-coincident rate class peak demand is appropriate. The calculation of non-coincident peak demand reflects diversity within a rate class, but not between rate classes.

Energy Use

54. An energy allocator is calculated from rate class kWh sales, grossed-up for losses. This allocator is used for power supply classified as energy related, but is not otherwise used for the other, wires-related functions.

Number of Sites

55. The number of sites within each rate class is used to allocate site-related costs. Depending upon the function to be allocated, a number of adjustments are required. For instance, the allocation of the secondary lines function should exclude distribution sites that are just served at the primary voltage. Another adjustment is necessary for lighting fixtures and other unmetered points of delivery, which are high in number but the addition of one more fixture should not cause distribution cost to increase as much as the addition of one more residential customer, for example.¹³
56. Furthermore, site counts are sometimes weighted if the per-site cost is known to differ between rate classes and neither a demand nor an energy based allocation is a reasonable alternative. This situation often occurs when a number of factors either directly or indirectly affect the per-site cost and the net impact is material. This is a generally accepted cost allocation practice and in its cost allocation model, Chymko Consulting weights the site-based allocations of functions such as service lines, meter assets, meter reading, billing, and remittance & collection.
57. While the functions for service connection and late payment revenue are classified as site related, this is mainly for completeness. This revenue is directly assigned to rate classes according the same proportions as it was collected.

Summary of Allocators

58. Detailed calculations of all allocators appear in Appendix A and a summary is provided below in Table 7.

¹³ In this study, Chymko Consulting discounted the number of lighting fixtures and unmetered points of delivery by a factor of 0.40. Chymko Consulting selected 0.40 such that the allocated secondary distribution voltage cost per fixture is approximately one fifth of a residential customer.

Table 7				
Summary of 2014 Peak Demand Allocators				
	Coincident Peak ¹⁴ (kW)	Non-Coincident Peak ¹⁵ (kW)	Energy Including Losses ¹⁴ (MWh)	Sites
Residential	119,190	142,428	515,510	55,530
Residential (S)	738	7,449	18,359	7,328
Farm	10,948	13,082	47,351	1,987
General Service 1	62,272	83,244	399,673	7,049
General Service 1 (S)	0	3,958	8,620	1,711
General Service 2	1,319	2,349	10,023	87
Small Industrial	15,778	32,095	96,049	268
Large Industrial	17,241	2,770	147,055	4
Lights	1,579	1,552	6,772	4,447
Unmetered	359	349	2,612	269
Total	229,423	289,275	1,252,023	78,679

4.3 RESULT

59. MECL's allocated revenue requirement is shown in detail in Appendix A while a simplified version is shown in Table 8 below.

Table 8						
Allocated 2014 MECL Revenue Requirement (\$,000)						
	Operating Expenses	Capital Expenses	Gross Revenue Require- ment	OATT Revenue	Other Revenue	Net Revenue Require- ment
Residential	63,884	26,034	89,918	(951)	(1,354)	87,614
Residential (S)	2,156	1,965	4,121	(6)	(86)	4,028
Farm	5,548	1,738	7,287	(87)	(26)	7,173
General Service 1	40,323	9,698	50,021	(497)	(266)	49,258
General Service 1 (S)	805	556	1,360	(0)	(20)	1,340
General Service 2	968	216	1,183	(11)	(4)	1,168
Small Industrial	9,888	2,549	12,437	(126)	(62)	12,249
Large Industrial	12,279	1,354	13,634	(137)	(7)	13,489
Lights	1,052	1,273	2,325	(13)	(23)	2,289
Unmetered	311	90	401	(3)	(2)	396
Total	137,214	45,472	182,686	(1,830)	(1,852)	179,004

60. Again, results are consistent with prior studies and differences from the 2008 study are largely caused by how MECL's revenue requirement and customer base has evolved since 2008. A comparison appears below in Table 9.

¹⁴ Calculated at input voltage.

¹⁵ Calculated at primary voltage.

Table 9				
Allocated MECL Revenue Requirement (\$,000)				
	Total Revenue Requirement		Excluding Power Supply	
	2014	2008	2014	2008
Residential ¹⁶	53 %	50 %	63 %	68 %
Residential (S) ¹⁶	2 %	2 %	5 %	3 %
General Service 1	28 %	30 %	19 %	19 %
General Service 1 (S)	1 %	1 %	2 %	1 %
General Service 2	1 %	0 %	0 %	0 %
Small Industrial	7 %	5 %	5 %	3 %
Large Industrial	8 %	11 %	2 %	2 %
Lights	1 %	1 %	3 %	3 %
Unmetered	0 %	0 %	0 %	0 %
Total	100 %	100 %	100 %	100 %

61. Overall, the Residential rate class as well as General Service 2 and Small Industrial are allocated a greater share of total revenue requirement compared to the 2008 study. Although it has decreased in weight since 2008, the power supply function still represents two thirds of revenue requirement and is mostly allocated on the basis of energy. Residential, General Service 2, and Small Industrial kWh sales per customer all increased from 2008 and consequently, these rate classes receive a larger allocation of power supply cost.
62. When the effects of power supply are excluded, expenses allocated to the Residential rate class actually decrease from the previous study. Section 2.2 noted that expenses related to delivery are shifting toward transmission, which is classified as demand related in Section 3.2. General Service and Industrial sites contribute more to peak demand on a per-customer basis and the end result is that these rate classes are allocated a larger share of delivery compared to 2008.

¹⁶ Including farm for purposes of comparison to 2008.

5 CONCLUSIONS

63. Chymko Consulting's cost allocation study is based on MECL's 2014 Statement of Earnings. To use these results as a yardstick for a 2016 rate proposal, it is necessary to express the allocated net revenue requirement as a percentage share. This adjustment is shown in Table 10.

Table 10		
Allocated 2014 Net Revenue Requirement from Rates (\$,000)		
	Net Revenue Requirement	Percent Share
Residential	87,614	48.9 %
Residential (S) ¹⁷	4,028	2.3 %
Farm	7,173	4.0 %
General Service 1	49,258	27.5 %
General Service 1 (S)	1,340	0.7 %
General Service 2	1,168	0.7 %
Small Industrial	12,249	6.8 %
Large Industrial	13,489	7.5 %
Lights	2,289	1.3 %
Unmetered	396	0.2 %
Total	179,004	100.0 %

64. Allocated cost in Table 10 is only one yardstick or guideline for designing 2016 rates. Other rate design considerations are equally important and one such consideration is the current structure and level of rates. If the desired change is too significant and would cause rate shock (i.e. an increase greater than ten percent of the total bill), then it may be necessary to adopt additional strategies to implement change gradually. One such indicator of the possibility of rate shock is the revenue-to-cost ratio. Table 11 below calculates revenue to cost ratios on current rates as well as providing similarly calculated revenue to cost ratios from the 2008 study.

¹⁷ Of note is the very small allocation to farm customers that are currently billed as Seasonal Residential; this is primarily due to the fact that MECL identified only fifteen such sites in its 2014 data. Chymko Consulting considers there to be too few customers and too few sales to create an administratively feasible rate. Not only is this too small of a sample to depend on consistent cost allocation results over time, but 2014 usage appears very similar to Seasonal Residential and the administration of such a rate class is likely to be burdensome. Thus, Chymko Consulting recommends that these two groups remain in the same Seasonal rate class.

Table 11				
Allocated 2014 Net Revenue Requirement from Rates (\$,000)				
	Revenue Collected	Allocated Cost	Revenue to Cost Ratio	2008 Study
Residential	45.0 %	48.9 %	92 %	91 %
Residential (S) ¹⁸	2.2 %	2.3 %	97 %	122 %
Farm	3.3 %	4.0 %	81 %	N/A
General Service 1	32.3 %	27.5 %	117 %	114 %
General Service 1 (S) ¹⁸	0.9 %	0.7 %	115 %	132 %
General Service 2	0.8 %	0.7 %	120 %	122 %
Small Industrial	6.6 %	6.8 %	96 %	109 %
Large Industrial	7.5 %	7.5 %	100 %	86 %
Lights ¹⁹	1.3 %	1.3 %	103 %	119 %
Unmetered ¹⁹	0.2 %	0.2 %	103 %	98 %
Total	100.0 %	100.0 %	100 %	100 %

65. Given that the objective of a cost allocation study is to fairly allocate revenue requirement to rate classes on a cost causation basis, a ratio below 100% in Table 11 indicate that (all else equal) rate revenues should be raised for that rate class. Similarly, a ratio above 100% indicates that current rate revenues are above cost and should (all else equal) be lowered.
66. What is generally accepted to be a reasonable revenue to cost ratio will vary among Canadian provinces and regulators. For MECL's specific circumstances, Chymko Consulting considers 100% to be a long term objective, but variances in any given year would be expected and reasonable. Actual rate impacts will depend upon MECL's rate design proposal, and MECL's proposal will need to make such other considerations such as rate shock and whether an overall general rate increase is required for 2016. Moreover, one must take into account that rates are set prospectively and that normal forecast variances in cost, load, and revenue will mean that the intended revenue to cost ratio will rarely be achieved. Pending further rate design analysis, it may be necessary to compromise revenue to cost ratio objectives in the short run so as to mitigate rate shock for one or more rate classes or even subsets of customers within rate classes. In this situation, a short to medium term objective of transitioning customer rates toward a revenue to cost ratio between 90% and 110% may be more reasonable.
67. Unit cost is another output from the cost allocation study with potential use for rate design. Unit cost is calculated by dividing billing units into allocated cost for each rate class. In Table 12 below, Chymko Consulting divides billing demand (i.e. peak demand on the customers' bills) into allocated demand-related cost and number of bills into allocated site-related cost.

¹⁸ The 2008 study underestimated the number of seasonal sites reported in MECL's billing system. This had the effect of understating cost allocated to seasonal rate classes, resulting in an overstated revenue to cost ratio.

¹⁹ The 2008 study allocated lighting and unmetered cost based on number of customer accounts, rather than points of distribution delivery (see paragraph 55).

Table 12 Unit Cost Results for Consideration in Rate Design		
	Demand Related (\$/kW/Mo Billing Demand)	Site Related (\$/Bill/Mo)
Residential	N/A	24.16
Residential (S)	N/A	44.14
Farm	N/A	25.34
General Service 1	20.21	26.94
General Service 1 (S)	18.26	50.79
General Service 2	19.73	29.87
Small Industrial	17.98	38.40
Large Industrial	12.14	151.77
Lights	N/A	444.72
Unmetered	73.35	62.57
Total	0.00	898.70

68. Site related unit cost gives some indication for an appropriate monthly service charge. Given that the service line, meter, and billing costs are all considered site related, a monthly service charge equal to unit cost would at least ensure the utility is recovering the localized fixed costs from every customer regardless of their consumption. One such application is the seasonal rate, which requires just as much local distribution infrastructure to serve but is billed for only half the year. From a cost-causation perspective, it would be fair for the seasonal rate class to have a higher monthly service charge to ensure these local infrastructure costs are recovered from each site.²⁰
69. Similar to the site related unit cost, the demand related unit cost in Table 12 is calculated as the demand related cost divided by the kilowatts billed to customers in that rate class. This only applies to rate classes that are metered and billed for peak demand and unit cost also provides useful information for a potential demand charge. Demand related costs are predominantly related to reserve power supply, transmission, and primary voltage distribution and flowing through the demand related unit cost in the monthly demand charge helps communicate to these customers the value of reducing peak demand.

Final Remarks

70. The overall purpose of a cost allocation study is to develop a benchmark to guide rate design. Rates that reflect the full cost of electric utility service are generally accepted as a worthwhile objective, subject to a number of other considerations that must be taken into account. MECL's existing rate structure presents a number of challenges simply because the basic form and structure has not changed for approximately twenty years. Customer acceptance is an important consideration in rate design and the longevity of the existing structure may make some changes, regardless of their merit, more difficult to accept. It is for this reason that cost allocation results alone should not be the determining factor for rates. The revenue to cost ratios in Table 11 indicates that some rates might need to change significantly. Pending

²⁰ Note that there is an offsetting effect in which seasonal rate classes are allocated fewer demand related costs because they contribute little to system peak by virtue of being less active in the winter.

further analysis of any such change, it may well be that rate rebalancing would need to be implemented gradually over the course of multiple years.

APPENDIX A: DETAILED SCHEDULES

MECL 2014 Cost Allocation Model

Schedule Index
Prepared by Chymko Consulting
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SPLIT RESIDENTIAL RATE CLASS
1.0: Summary of Cost Allocation Results
1.1: Unit Cost Summary
1.2: Unit Cost by Function
1.3: Allocated Revenue Requirement (\$,000)
1.4: Allocated Revenue Requirement (\$,000)
2.0: Allocators by Function
2.1: Allocators
2.2: Allocator Assumptions
2.3: Assumptions to Split Residential Rate Classes
2.4: Classification Assumptions
2.5: Allocator by Function Assumptions
3.0: Functionalized Revenue Requirement, Summary
3.1: Functionalized Revenue Requirement
3.2: Functionalized Labour
3.3: Functionalized Vehicle
3.4: Functionalized Rate Base
3.5: Functionalized Contributions Related Distribution F
3.6: Functionalized Amortization
4.0: Functionalized Gross Plant
4.1: Revenue Requirement Summary (\$,0000)
4.2: Rate Base (\$,000)
5.0: Functional Allocator Summary
5.1: Functional Allocator Worksheet
5.2: Functional Allocator Worksheet, Blended Allocators
6.0: Revenue Requirement 2014
6.1: Plant In Service 2014
6.2: Contributions & Intangible Assets

MECL 2014 Cost Allocation Model

Schedule 1.0											
Summary of Cost Allocation Results											
Revenue Requirement (\$,000)											
	Residenti al	Residenti al (S)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmeter ed	Total
Revenue Collected	83,555	4,090	6,052	59,134	1,598	1,433	12,097	13,813	2,470	419	184,662
less Rate of Return Adjustment	(2,110)	(160)	(140)	(782)	(45)	(17)	(205)	(106)	(101)	(7)	(3,675)
less ECAM 2003 Recovery	(872)	(24)	(80)	(616)	(11)	(15)	(150)	(200)	(11)	(4)	(1,984)
Base Revenue, Comparable for 20:	80,573	3,905	5,832	57,737	1,542	1,400	11,741	13,506	2,358	408	179,004
Revenue Share	45 %	2 %	3 %	32 %	1 %	1 %	7 %	8 %	1 %	0 %	100 %
Allocated Cost (net of Other Reven	87,614	4,028	7,173	49,258	1,340	1,168	12,249	13,489	2,289	396	179,004
Allocated Share	49 %	2 %	4 %	28 %	1 %	1 %	7 %	8 %	1 %	0 %	100 %
Revenue to Cost Ratio	92 %	97 %	81 %	117 %	115 %	120 %	96 %	100 %	103 %	103 %	100 %
Revenue to Cost Ratio (2008 Study	91 %	122 %	N/A	114 %	132 %	122 %	109 %	86 %	119 %	98 %	100 %
Unit Cost											
Demand Related (\$/kW/Mo Billing	N/A	N/A	N/A	20.21	18.26	19.73	17.98	12.14	N/A	73.35	0.00
Site Related (\$/Bill/Mo)	24.16	44.14	25.34	26.94	50.79	29.87	38.40	151.77	444.72	62.57	898.70

MECL 2014 Cost Allocation Model

Schedule 1.1											
Unit Cost Summary											
Full Revenue Requirement (¢/kWh Sales)											
	Residenti al	Residenti al (S)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmeter ed	Total
Operating Expenses											
Energy Costs	9.91	7.25	9.90	8.90	6.77	8.43	9.02	7.44	10.12	8.70	9.15
ECAM Adjustment	1.13	0.87	1.13	1.04	0.83	0.99	1.05	0.88	1.15	1.02	1.06
Net Energy Costs	11.04	8.12	11.03	9.94	7.60	9.42	10.07	8.31	11.27	9.72	10.21
Distribution	0.49	1.28	0.32	0.20	0.80	0.19	0.24	0.02	2.08	0.34	0.34
Transmission	0.10	0.02	0.10	0.07	0.00	0.06	0.07	0.05	0.10	0.06	0.08
Transmission and Distribution -	0.24	0.60	0.17	0.11	0.39	0.11	0.14	0.01	0.86	0.18	0.17
Transmission - OATT	0.02	0.00	0.02	0.01	0.00	0.01	0.01	0.01	0.02	0.01	0.01
General	1.41	2.50	0.94	0.59	1.31	0.49	0.59	0.24	2.53	2.63	0.94
Total Operating Expenses	13.31	12.53	12.58	10.92	10.10	10.27	11.12	8.64	16.87	12.94	11.75
Amortization											
Amortization Other	0.07	0.06	0.07	0.05	0.04	0.05	0.05	0.04	0.11	0.05	0.06
Amortization Plant And Equipme	1.76	3.74	1.28	0.84	2.28	0.74	0.92	0.30	7.12	1.22	1.26
Total Amortization	1.83	3.80	1.34	0.90	2.32	0.78	0.98	0.34	7.23	1.27	1.32
Total Operating Income	15.14	16.33	13.93	11.82	12.43	11.06	12.10	8.98	24.09	14.22	13.07
Financing Expenses											
Long-Term Debt	1.43	3.04	1.04	0.69	1.86	0.60	0.75	0.24	5.26	0.98	1.03
Short-Term Debt	0.06	0.13	0.04	0.03	0.08	0.03	0.03	0.01	0.22	0.04	0.04
Interest Charged To Constructio	(0.04)	(0.09)	(0.03)	(0.02)	(0.06)	(0.02)	(0.02)	(0.01)	(0.16)	(0.03)	(0.03)
Amortization of Financing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Financing Expenses	1.45	3.07	1.05	0.70	1.88	0.61	0.76	0.25	5.32	0.99	1.04
Earnings before Income Taxes	16.59	19.40	14.98	12.52	14.31	11.66	12.86	9.23	29.41	15.21	14.11
Income Taxes	0.68	1.44	0.49	0.33	0.88	0.28	0.36	0.12	2.48	0.46	0.48
Net Earnings	1.46	3.11	1.06	0.71	1.90	0.61	0.77	0.25	5.38	1.00	1.05
Gross Revenue Requirement	18.73	23.94	16.53	13.55	17.08	12.56	13.99	9.59	37.28	16.66	15.65
OATT Revenue	(0.20)	(0.03)	(0.20)	(0.13)	(0.00)	(0.11)	(0.14)	(0.10)	(0.20)	(0.12)	(0.16)
Other Revenue	(0.28)	(0.50)	(0.06)	(0.07)	(0.25)	(0.05)	(0.07)	(0.01)	(0.38)	(0.09)	(0.16)
Net Revenue Requirement	18.25	23.41	16.27	13.34	16.83	12.40	13.77	9.49	36.70	16.45	15.33

MECL 2014 Cost Allocation Model

Schedule 1.1											
Unit Cost Summary											
Demand Related Revenue Requirement (\$/kW/Mo Billing Demand)											
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmetered	
Operating Expenses											
Energy Costs	N/A	N/A	N/A	8.72	0.14	7.93	6.95	5.71	N/A	33.80	
ECAM Adjustment	N/A	N/A	N/A	0.82	0.00	0.75	0.66	0.45	N/A	3.20	
Net Energy Costs	0.00	0.00	0.00	9.54	0.14	8.68	7.61	6.16	0.00	37.00	
Distribution	N/A	N/A	N/A	0.62	1.95	0.71	0.70	0.11	N/A	1.86	
Transmission	N/A	N/A	N/A	0.27	0.00	0.24	0.21	0.27	N/A	1.05	
Transmission and Distribution -	N/A	N/A	N/A	0.36	1.15	0.42	0.41	0.05	N/A	1.09	
Transmission - OATT	N/A	N/A	N/A	0.05	0.00	0.05	0.04	0.05	N/A	0.20	
General	N/A	N/A	N/A	1.76	2.03	1.75	1.61	1.18	N/A	6.27	
Total Operating Expenses	N/A	N/A	N/A	12.60	5.27	11.84	10.58	7.83	N/A	47.45	
Amortization											
Amortization Other	N/A	N/A	N/A	0.11	0.06	0.10	0.09	0.08	N/A	0.41	
Amortization Plant And Equipment	N/A	N/A	N/A	2.67	4.31	2.75	2.57	1.57	N/A	9.17	
Total Amortization	N/A	N/A	N/A	2.78	4.37	2.86	2.67	1.65	N/A	9.58	
Total Operating Income	N/A	N/A	N/A	15.39	9.64	14.70	13.25	9.48	N/A	57.03	
Financing Expenses											
Long-Term Debt	N/A	N/A	N/A	2.19	3.60	2.26	2.11	1.29	N/A	7.48	
Short-Term Debt	N/A	N/A	N/A	0.09	0.15	0.09	0.09	0.05	N/A	0.31	
Interest Charged To Construction	N/A	N/A	N/A	(0.07)	(0.11)	(0.07)	(0.07)	(0.04)	N/A	(0.23)	
Amortization of Financing Costs	N/A	N/A	N/A	0.00	0.00	0.00	0.00	0.00	N/A	0.00	
Total Financing Expenses	N/A	N/A	N/A	2.21	3.64	2.28	2.14	1.31	N/A	7.57	
Earnings before Income Taxes	N/A	N/A	N/A	17.60	13.28	16.98	15.38	10.78	N/A	64.60	
Income Taxes	N/A	N/A	N/A	1.03	1.70	1.07	1.00	0.61	N/A	3.53	
Net Earnings	N/A	N/A	N/A	2.24	3.68	2.31	2.16	1.32	N/A	7.64	
Gross Revenue Requirement	N/A	N/A	N/A	20.87	18.65	20.35	18.54	12.71	N/A	75.77	
OATT Revenue	N/A	N/A	N/A	(0.54)	(0.00)	(0.49)	(0.43)	(0.55)	N/A	(2.08)	
Other Revenue	N/A	N/A	N/A	(0.12)	(0.40)	(0.14)	(0.14)	(0.03)	N/A	(0.35)	
Net Revenue Requirement	N/A	N/A	N/A	20.21	18.26	19.73	17.98	12.14	N/A	73.35	

MECL 2014 Cost Allocation Model

Schedule 1.1											
Unit Cost Summary											
Energy Related Revenue Requirement (¢/kWh)											
	Residenti al	Residenti al (S)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmeter ed	Total
Operating Expenses											
Energy Costs	6.67	6.62	6.67	6.72	6.72	6.61	6.71	6.42	6.74	6.74	6.66
ECAM Adjustment	0.83	0.82	0.83	0.83	0.83	0.82	0.83	0.80	0.84	0.84	0.83
Net Energy Costs	7.49	7.45	7.49	7.55	7.56	7.42	7.54	7.22	7.58	7.58	7.48
Distribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transmission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transmission and Distribution -	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transmission - OATT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Total Operating Expenses	7.52	7.47	7.52	7.58	7.59	7.45	7.57	7.25	7.61	7.61	7.51
Amortization											
Amortization Other	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Amortization Plant And Equipme	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Total Amortization	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Total Operating Income	7.57	7.52	7.57	7.63	7.63	7.50	7.62	7.30	7.66	7.66	7.56
Financing Expenses											
Long-Term Debt	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Short-Term Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Charged To Constructio	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Amortization of Financing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Financing Expenses	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Earnings before Income Taxes	7.59	7.54	7.59	7.65	7.65	7.52	7.63	7.31	7.67	7.67	7.58
Income Taxes	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Net Earnings	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.02	0.02	0.01
Gross Revenue Requirement	15.20	15.10	15.20	15.32	15.32	15.06	15.28	14.64	15.37	15.37	15.17
OATT Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Revenue	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Net Revenue Requirement	15.20	15.10	15.20	15.32	15.32	15.06	15.28	14.64	15.37	15.37	15.17

MECL 2014 Cost Allocation Model

Schedule 1.1											
Unit Cost Summary											
Site Related Revenue Requirement (\$/Bill)											
	Residenti al	Residenti al (S)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmeter ed	Total
Operating Expenses											
Energy Costs	0.11	0.19	0.11	0.11	0.21	0.11	0.11	0.05	1.89	0.20	3.08
ECAM Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Energy Costs	0.11	0.19	0.11	0.11	0.21	0.11	0.11	0.05	1.89	0.20	3.08
Distribution	2.04	3.62	2.04	2.00	4.04	2.16	2.72	5.13	38.61	3.20	65.56
Transmission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transmission and Distribution -	0.88	1.57	0.88	0.88	1.75	0.88	0.88	0.23	15.33	1.62	24.92
Transmission - OATT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General	5.42	7.51	5.25	5.14	7.70	5.50	5.61	37.03	38.52	30.89	148.57
Total Operating Expenses	8.45	12.90	8.28	8.13	13.70	8.65	9.32	42.44	94.34	35.92	242.13
Amortization											
Amortization Other	0.05	0.09	0.05	0.05	0.10	0.05	0.06	0.05	0.84	0.09	1.43
Amortization Plant And Equipme	5.71	10.79	5.71	6.52	12.67	7.11	11.26	33.11	126.16	9.20	228.24
Total Amortization	5.77	10.88	5.76	6.57	12.77	7.17	11.31	33.16	127.00	9.28	229.67
Total Operating Income	14.22	23.77	14.04	14.70	26.47	15.82	20.63	75.61	221.35	45.20	471.80
Financing Expenses											
Long-Term Debt	4.67	8.76	4.66	5.62	10.32	6.13	9.79	30.61	91.93	7.33	179.81
Short-Term Debt	0.19	0.37	0.19	0.23	0.43	0.26	0.41	1.28	3.83	0.31	7.50
Interest Charged To Constructio	(0.14)	(0.27)	(0.14)	(0.17)	(0.32)	(0.19)	(0.30)	(0.94)	(2.83)	(0.23)	(5.53)
Amortization of Financing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.04	0.00	0.08
Total Financing Expenses	4.72	8.86	4.71	5.69	10.43	6.20	9.90	30.96	92.97	7.41	181.85
Earnings before Income Taxes	18.94	32.63	18.75	20.39	36.90	22.02	30.53	106.57	314.32	52.61	653.65
Income Taxes	2.20	4.14	2.20	2.65	4.87	2.89	4.62	14.45	43.40	3.46	84.90
Net Earnings	4.77	8.95	4.76	5.74	10.54	6.26	10.00	31.29	93.95	7.49	183.76
Gross Revenue Requirement	25.91	45.72	25.71	28.78	52.31	31.17	45.15	152.31	451.67	63.56	922.31
OATT Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Revenue	(1.74)	(1.58)	(0.37)	(1.84)	(1.53)	(1.30)	(6.76)	(0.54)	(6.96)	(0.99)	(23.61)
Net Revenue Requirement	24.16	44.14	25.34	26.94	50.79	29.87	38.40	151.77	444.72	62.57	898.70

MECL 2014 Cost Allocation Model

Schedule 1.2											
Unit Cost by Function											
Full Revenue Requirement (¢/kWh Sales)											
	Residenti al	Residenti al (\$)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmeter ed	Total
Generation	2.02	0.47	2.02	1.42	0.14	1.20	1.48	1.05	2.05	1.27	1.62
Purchased Power	10.22	7.89	10.22	9.38	7.53	8.95	9.48	7.92	10.36	9.21	9.55
Transmission	0.79	0.14	0.79	0.54	0.00	0.45	0.57	0.39	0.81	0.48	0.63
Substations	0.32	0.06	0.32	0.21	0.00	0.18	0.23	0.02	0.33	0.19	0.24
Primary Lines	1.61	4.47	1.03	0.66	2.88	0.63	0.83	0.04	6.42	1.24	1.11
Transformers	1.26	3.21	0.89	0.59	2.23	0.59	0.80	0.04	4.34	0.91	0.90
Secondary Lines	0.57	1.58	0.36	0.23	1.01	0.22	0.29	0.02	2.26	0.44	0.39
Service Lines	0.86	3.77	0.34	0.16	2.13	0.09	0.06	0.00	3.72	0.58	0.52
Meter Assets	0.21	0.79	0.08	0.10	0.48	0.05	0.04	0.00	0.00	0.00	0.14
Meter Reading	0.16	0.33	0.06	0.02	0.09	0.01	0.00	0.00	0.00	0.00	0.08
Billing	0.15	0.32	0.06	0.03	0.14	0.01	0.00	0.00	0.05	2.02	0.08
Remittance & Collection	0.13	0.27	0.05	0.02	0.12	0.01	0.00	0.00	0.07	0.12	0.07
Uncollectibles & Damage Claims	0.09	0.34	0.04	0.02	0.17	0.01	0.00	0.00	0.00	0.00	0.05
Service Connections	(0.06)	(0.13)	0.00	(0.00)	(0.02)	0.00	(0.00)	0.00	(0.00)	0.00	(0.03)
Late Payments	(0.10)	(0.07)	0.00	(0.03)	(0.07)	(0.01)	(0.02)	0.00	(0.02)	(0.02)	(0.05)
Lighting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.30	0.00	0.03
Total	18.25	23.41	16.27	13.34	16.83	12.40	13.77	9.49	36.70	16.45	15.33
Demand Related Revenue Requirement (\$/kW/Mo Billing Demand)											
	Residenti al	Residenti al (\$)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmeter ed	Total
Generation	0.00	0.00	0.00	5.09	0.00	4.59	4.02	5.16	0.00	19.64	11.50
Purchased Power	0.00	0.00	0.00	7.42	0.00	6.75	5.91	4.09	0.00	28.86	16.28
Transmission	0.00	0.00	0.00	2.16	0.00	1.95	1.71	2.19	0.00	8.33	4.88
Substations	0.00	0.00	0.00	0.85	0.00	0.79	0.70	0.13	0.00	3.39	1.84
Primary Lines	0.00	0.00	0.00	2.02	7.85	2.43	2.43	0.25	0.00	5.65	4.30
Transformers	0.00	0.00	0.00	1.96	7.64	2.36	2.36	0.24	0.00	5.49	4.18
Secondary Lines	0.00	0.00	0.00	0.71	2.77	0.85	0.86	0.09	0.00	1.99	1.51
Service Lines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Meter Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Meter Reading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Remittance & Collection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Uncollectibles & Damage Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Service Connections	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Late Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lighting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	20.21	18.26	19.73	17.98	12.14	0.00	73.35	44.49

MECL 2014 Cost Allocation Model

Schedule 1.2											
Unit Cost by Function											
Energy Related Revenue Requirement (¢/kWh)											
	Residenti al	Residenti al (S)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmeter ed	Total
Generation	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14
Purchased Power	7.47	7.42	7.47	7.53	7.53	7.40	7.51	7.19	7.55	7.55	7.46
Transmission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Substations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Primary Lines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transformers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Secondary Lines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Service Lines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Meter Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Meter Reading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Remittance & Collection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Uncollectibles & Damage Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Service Connections	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Late Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lighting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	7.61	7.56	7.61	7.67	7.67	7.54	7.65	7.33	7.69	7.69	7.60
Site Related Revenue Requirement (\$/Bill)											
	Residenti al	Residenti al (S)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmeter ed	Total
Generation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Power	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transmission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Substations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Primary Lines	6.85	12.26	6.85	6.85	13.65	6.85	6.85	3.43	119.33	12.65	195.57
Transformers	4.44	7.95	4.44	4.44	8.85	4.44	4.44	0.00	77.36	8.20	124.57
Secondary Lines	2.42	4.32	2.42	2.42	4.81	2.42	2.42	0.00	42.06	4.46	67.73
Service Lines	6.23	13.19	6.23	6.88	16.44	8.25	17.72	63.60	75.65	8.02	222.21
Meter Assets	1.54	2.76	1.54	4.33	3.69	4.96	10.02	50.17	0.00	0.00	79.02
Meter Reading	1.16	1.16	1.16	0.71	0.71	1.16	1.16	5.80	0.00	0.00	13.02
Billing	1.11	1.11	1.11	1.11	1.11	1.11	1.11	27.84	1.11	27.84	64.58
Remittance & Collection	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	1.35	1.72	10.51
Uncollectibles & Damage Claims	0.66	1.18	0.66	0.66	1.31	0.66	0.00	0.00	0.00	0.00	5.11
Service Connections	(0.45)	(0.46)	0.00	(0.18)	(0.18)	0.00	(0.14)	0.00	(0.01)	0.00	(1.42)
Late Payments	(0.73)	(0.26)	0.00	(1.20)	(0.53)	(0.91)	(6.13)	0.00	(0.43)	(0.31)	(10.50)
Lighting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	128.29	0.00	128.29
Total	24.16	44.14	25.34	26.94	50.79	29.87	38.40	151.77	444.72	62.57	898.70

MECL 2014 Cost Allocation Model

Schedule 1.3											
Allocated Revenue Requirement (\$,000)											
Full Revenue Requirement											
	Residenti al	Residenti al (S)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmeter ed	Total
Operating Expenses											
Energy Costs	47,570	1,248	4,365	32,871	539	794	8,020	10,570	631	209	106,818
ECAM Adjustment	5,434	150	499	3,837	66	93	934	1,247	72	25	12,358
Net Energy Costs	53,004	1,398	4,865	36,708	605	887	8,953	11,817	703	234	119,176
Distribution	2,361	221	141	740	64	18	215	29	130	8	3,925
Transmission	479	3	44	250	0	5	63	69	6	1	922
Transmission and Distribution -	1,174	103	75	408	31	10	124	12	54	4	1,994
Transmission - OATT	89	1	8	47	0	1	12	13	1	0	172
General	6,777	431	416	2,169	105	46	521	339	158	63	11,025
Total Operating Expenses	63,884	2,156	5,548	40,323	805	968	9,888	12,279	1,052	311	137,214
Amortization											
Amortization Other	339	11	29	193	4	4	49	53	7	1	688
Amortization Plant And Equipme	8,460	643	563	3,117	181	69	821	432	444	29	14,761
Total Amortization	8,799	654	593	3,310	185	74	870	485	451	31	15,450
Total Operating Income	72,683	2,810	6,141	43,632	989	1,042	10,759	12,764	1,502	342	152,663
Financing Expenses											
Long-Term Debt	6,879	523	457	2,550	148	57	670	347	328	23	11,983
Short-Term Debt	287	22	19	106	6	2	28	14	14	1	500
Interest Charged To Constructio	(212)	(16)	(14)	(78)	(5)	(2)	(21)	(11)	(10)	(1)	(368)
Amortization of Financing Costs	3	0	0	1	0	0	0	0	0	0	5
Total Financing Expenses	6,957	529	463	2,579	150	57	678	351	332	24	12,119
Earnings before Income Taxes	79,640	3,339	6,603	46,211	1,139	1,099	11,436	13,115	1,834	366	164,782
Income Taxes	3,248	247	216	1,204	70	27	316	164	155	11	5,658
Net Earnings	7,030	535	467	2,606	151	58	685	355	335	24	12,246
Gross Revenue Requirement	89,918	4,121	7,287	50,021	1,360	1,183	12,437	13,634	2,325	401	182,686
OATT Revenue	(951)	(6)	(87)	(497)	(0)	(11)	(126)	(137)	(13)	(3)	(1,830)
Other Revenue	(1,354)	(86)	(26)	(266)	(20)	(4)	(62)	(7)	(23)	(2)	(1,852)
Net Revenue Requirement	87,614	4,028	7,173	49,258	1,340	1,168	12,249	13,489	2,289	396	179,004

MECL 2014 Cost Allocation Model

Schedule 1.3											
Allocated Revenue Requirement (\$,000)											
Demand Related Revenue Requirement											
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmetered	Total
Operating Expenses											
Energy Costs	15,492	98	1,423	8,048	2	172	2,056	1,440	205	47	28,982
ECAM Adjustment	1,464	9	134	759	0	16	194	114	19	4	2,715
Net Energy Costs	16,956	107	1,557	8,807	2	188	2,250	1,555	224	51	31,697
Distribution	999	43	92	569	22	15	206	28	11	3	1,987
Transmission	479	3	44	250	0	5	63	69	6	1	922
Transmission and Distribution -	587	25	54	334	13	9	121	12	7	2	1,163
Transmission - OATT	89	1	8	47	0	1	12	13	1	0	172
General	3,025	57	278	1,627	23	38	477	298	38	9	5,869
Total Operating Expenses	22,135	236	2,033	11,633	59	256	3,129	1,974	288	66	41,810
Amortization											
Amortization Other	193	2	18	102	1	2	28	21	2	1	370
Amortization Plant And Equipment	4,527	109	416	2,468	49	60	762	395	56	13	8,853
Total Amortization	4,720	111	434	2,570	49	62	790	416	58	13	9,223
Total Operating Income	26,856	347	2,467	14,204	109	318	3,919	2,390	347	79	51,033
Financing Expenses											
Long-Term Debt	3,700	90	340	2,020	41	49	625	326	46	10	7,247
Short-Term Debt	154	4	14	84	2	2	26	14	2	0	302
Interest Charged To Construction	(114)	(3)	(10)	(62)	(1)	(2)	(19)	(10)	(1)	(0)	(223)
Amortization of Financing Costs	2	0	0	1	0	0	0	0	0	0	3
Total Financing Expenses	3,742	91	344	2,043	41	49	633	329	46	10	7,329
Earnings before Income Taxes	30,598	438	2,810	16,247	150	368	4,551	2,719	393	89	58,362
Income Taxes	1,747	43	160	954	19	23	295	154	22	5	3,422
Net Earnings	3,781	92	347	2,065	41	50	639	333	47	11	7,406
Gross Revenue Requirement	36,126	572	3,318	19,265	210	441	5,486	3,206	461	105	69,189
OATT Revenue	(951)	(6)	(87)	(497)	(0)	(11)	(126)	(137)	(13)	(3)	(1,830)
Other Revenue	(191)	(9)	(18)	(109)	(4)	(3)	(40)	(7)	(2)	(0)	(384)
Net Revenue Requirement	34,985	558	3,213	18,659	206	427	5,320	3,061	446	101	66,976

MECL 2014 Cost Allocation Model

Schedule 1.3											
Allocated Revenue Requirement (\$,000)											
Energy Related Revenue Requirement											
	Residenti al	Residenti al (S)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmeter ed	Total
Operating Expenses											
Energy Costs	32,006	1,140	2,940	24,814	535	622	5,963	9,130	420	162	77,734
ECAM Adjustment	3,970	141	365	3,078	66	77	740	1,133	52	20	9,643
Net Energy Costs	35,977	1,281	3,305	27,893	602	699	6,703	10,263	473	182	87,377
Distribution	2	0	0	2	0	0	0	1	0	0	6
Transmission	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution -	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0
General	139	5	13	107	2	3	26	40	2	1	337
Total Operating Expenses	36,118	1,286	3,317	28,002	604	702	6,729	10,303	474	183	87,720
Amortization											
Amortization Other	111	4	10	86	2	2	21	32	1	1	270
Amortization Plant And Equipme	125	4	12	97	2	2	23	36	2	1	304
Total Amortization	237	8	22	183	4	5	44	67	3	1	575
Total Operating Income	36,354	1,295	3,339	28,185	608	707	6,774	10,371	478	184	88,294
Financing Expenses											
Long-Term Debt	70	2	6	54	1	1	13	20	1	0	169
Short-Term Debt	3	0	0	2	0	0	1	1	0	0	7
Interest Charged To Constructio	(2)	(0)	(0)	(2)	(0)	(0)	(0)	(1)	(0)	(0)	(5)
Amortization of Financing Costs	0	0	0	0	0	0	0	0	0	0	0
Total Financing Expenses	71	3	6	55	1	1	13	20	1	0	171
Earnings before Income Taxes	36,425	1,297	3,346	28,240	609	708	6,787	10,391	478	185	88,466
Income Taxes	33	1	3	26	1	1	6	9	0	0	80
Net Earnings	71	3	7	55	1	1	13	20	1	0	173
Gross Revenue Requirement	36,529	1,301	3,355	28,321	611	710	6,806	10,420	480	185	88,719
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(2)
Net Revenue Requirement	36,528	1,301	3,355	28,320	611	710	6,806	10,420	480	185	88,716

MECL 2014 Cost Allocation Model

Schedule 1.3											
Allocated Revenue Requirement (\$,000)											
Site Related Revenue Requirement											
	Residenti al	Residenti al (S)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmeter ed	Total
Operating Expenses											
Energy Costs	71	9	3	9	2	0	0	0	6	0	101
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	71	9	3	9	2	0	0	0	6	0	101
Distribution	1,359	178	49	169	42	2	9	0	118	6	1,932
Transmission	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution -	587	77	21	74	18	1	3	0	47	3	831
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0
General	3,614	369	125	435	79	6	18	2	118	54	4,820
Total Operating Expenses	5,631	634	197	688	141	9	30	2	289	63	7,684
Amortization											
Amortization Other	34	4	1	4	1	0	0	0	3	0	48
Amortization Plant And Equipme	3,807	530	136	551	131	7	36	2	387	16	5,604
Total Amortization	3,842	535	137	556	132	7	36	2	389	16	5,652
Total Operating Income	9,473	1,168	335	1,243	273	16	66	4	678	79	13,336
Financing Expenses											
Long-Term Debt	3,109	431	111	475	106	6	31	1	282	13	4,567
Short-Term Debt	130	18	5	20	4	0	1	0	12	1	190
Interest Charged To Constructio	(96)	(13)	(3)	(15)	(3)	(0)	(1)	(0)	(9)	(0)	(140)
Amortization of Financing Costs	1	0	0	0	0	0	0	0	0	0	2
Total Financing Expenses	3,145	435	112	481	108	6	32	1	285	13	4,619
Earnings before Income Taxes	12,618	1,604	447	1,724	380	23	98	5	963	92	17,955
Income Taxes	1,468	203	52	224	50	3	15	1	133	6	2,156
Net Earnings	3,178	440	114	486	109	7	32	2	288	13	4,667
Gross Revenue Requirement	17,263	2,247	613	2,435	539	32	145	7	1,384	111	24,778
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	(1,162)	(78)	(9)	(156)	(16)	(1)	(22)	(0)	(21)	(2)	(1,467)
Net Revenue Requirement	16,101	2,169	604	2,279	523	31	123	7	1,363	109	23,311

MECL 2014 Cost Allocation Model

Schedule 1.4											
Allocated Revenue Requirement (\$,000)											
Full Revenue Requirement											
	Residenti al	Residenti al (S)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmeter ed	Total
Generation	9,679	80	889	5,230	11	113	1,318	1,496	128	31	18,975
Purchased Power	49,060	1,358	4,506	34,640	599	843	8,428	11,258	646	221	111,560
Transmission	3,815	24	350	1,993	0	42	505	552	51	12	7,343
Substations	1,554	10	143	788	0	17	206	32	21	5	2,774
Primary Lines	7,751	769	456	2,441	229	60	740	62	400	30	12,939
Transformers	6,058	553	390	2,186	177	56	712	60	271	22	10,485
Secondary Lines	2,732	271	161	861	81	21	261	22	141	11	4,561
Service Lines	4,151	648	149	582	169	9	57	3	232	14	6,014
Meter Assets	1,028	136	37	366	38	5	32	2	0	0	1,645
Meter Reading	773	57	28	60	7	1	4	0	0	0	931
Billing	742	55	27	94	11	1	4	1	3	49	987
Remittance & Collection	620	46	22	79	10	1	3	0	4	3	787
Uncollectibles & Damage Claims	438	58	16	56	13	1	0	0	0	0	581
Service Connections	(298)	(23)	0	(16)	(2)	0	(0)	0	(0)	0	(338)
Late Payments	(490)	(13)	0	(101)	(5)	(1)	(20)	0	(1)	(1)	(632)
Lighting	0	0	0	0	0	0	0	0	393	0	393
Total	87,614	4,028	7,173	49,258	1,340	1,168	12,249	13,489	2,289	396	179,004
Demand Related Revenue Requirement											
	Residenti al	Residenti al (S)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmeter ed	Total
Generation	8,994	56	826	4,699	0	99	1,191	1,301	119	27	17,312
Purchased Power	13,216	82	1,214	6,851	0	146	1,750	1,033	175	40	24,506
Transmission	3,815	24	350	1,993	0	42	505	552	51	12	7,343
Substations	1,554	10	143	788	0	17	206	32	21	5	2,774
Primary Lines	3,185	167	293	1,862	89	53	718	62	35	8	6,469
Transformers	3,097	162	285	1,810	86	51	698	60	34	8	6,291
Secondary Lines	1,123	59	103	656	31	19	253	22	12	3	2,280
Service Lines	0	0	0	0	0	0	0	0	0	0	0
Meter Assets	0	0	0	0	0	0	0	0	0	0	0
Meter Reading	0	0	0	0	0	0	0	0	0	0	0
Billing	0	0	0	0	0	0	0	0	0	0	0
Remittance & Collection	0	0	0	0	0	0	0	0	0	0	0
Uncollectibles & Damage Claims	0	0	0	0	0	0	0	0	0	0	0
Service Connections	0	0	0	0	0	0	0	0	0	0	0
Late Payments	0	0	0	0	0	0	0	0	0	0	0
Lighting	0	0	0	0	0	0	0	0	0	0	0
Total	34,985	558	3,213	18,659	206	427	5,320	3,061	446	101	66,976

MECL 2014 Cost Allocation Model

Schedule 1.4											
Allocated Revenue Requirement (\$,000)											
Energy Related Revenue Requirement											
	Residenti al	Residenti al (S)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmeter ed	Total
Generation	685	24	63	531	11	13	128	195	9	3	1,663
Purchased Power	35,844	1,277	3,292	27,789	599	697	6,678	10,225	471	182	87,054
Transmission	0	0	0	0	0	0	0	0	0	0	0
Substations	0	0	0	0	0	0	0	0	0	0	0
Primary Lines	0	0	0	0	0	0	0	0	0	0	0
Transformers	0	0	0	0	0	0	0	0	0	0	0
Secondary Lines	0	0	0	0	0	0	0	0	0	0	0
Service Lines	0	0	0	0	0	0	0	0	0	0	0
Meter Assets	0	0	0	0	0	0	0	0	0	0	0
Meter Reading	0	0	0	0	0	0	0	0	0	0	0
Billing	0	0	0	0	0	0	0	0	0	0	0
Remittance & Collection	0	0	0	0	0	0	0	0	0	0	0
Uncollectibles & Damage Claims	0	0	0	0	0	0	0	0	0	0	0
Service Connections	0	0	0	0	0	0	0	0	0	0	0
Late Payments	0	0	0	0	0	0	0	0	0	0	0
Lighting	0	0	0	0	0	0	0	0	0	0	0
Total	36,528	1,301	3,355	28,320	611	710	6,806	10,420	480	185	88,716
Site Related Revenue Requirement											
	Residenti al	Residenti al (S)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmeter ed	Total
Generation	0	0	0	0	0	0	0	0	0	0	0
Purchased Power	0	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0	0
Substations	0	0	0	0	0	0	0	0	0	0	0
Primary Lines	4,566	603	163	580	141	7	22	0	366	22	6,469
Transformers	2,960	391	106	376	91	5	14	0	237	14	4,194
Secondary Lines	1,610	212	58	204	50	3	8	0	129	8	2,280
Service Lines	4,151	648	149	582	169	9	57	3	232	14	6,014
Meter Assets	1,028	136	37	366	38	5	32	2	0	0	1,645
Meter Reading	773	57	28	60	7	1	4	0	0	0	931
Billing	742	55	27	94	11	1	4	1	3	49	987
Remittance & Collection	620	46	22	79	10	1	3	0	4	3	787
Uncollectibles & Damage Claims	438	58	16	56	13	1	0	0	0	0	581
Service Connections	(298)	(23)	0	(16)	(2)	0	(0)	0	(0)	0	(338)
Late Payments	(490)	(13)	0	(101)	(5)	(1)	(20)	0	(1)	(1)	(632)
Lighting	0	0	0	0	0	0	0	0	393	0	393
Total	16,101	2,169	604	2,279	523	31	123	7	1,363	109	23,311

MECL 2014 Cost Allocation Model

Schedule 2.0											
Allocators by Function											
Allocators											
	Residenti al	Residenti al (S)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmeter ed	Total
Generation	51.0 %	0.4 %	4.7 %	27.6 %	0.1 %	0.6 %	6.9 %	7.9 %	0.7 %	0.2 %	100.0 %
Purchased Power	44.0 %	1.2 %	4.0 %	31.1 %	0.5 %	0.8 %	7.6 %	10.1 %	0.6 %	0.2 %	100.0 %
Transmission	52.0 %	0.3 %	4.8 %	27.1 %	0.0 %	0.6 %	6.9 %	7.5 %	0.7 %	0.2 %	100.0 %
Substations	56.0 %	0.3 %	5.1 %	28.4 %	0.0 %	0.6 %	7.4 %	1.1 %	0.7 %	0.2 %	100.0 %
Primary Lines	59.9 %	5.9 %	3.5 %	18.9 %	1.8 %	0.5 %	5.7 %	0.5 %	3.1 %	0.2 %	100.0 %
Transformers	57.8 %	5.3 %	3.7 %	20.8 %	1.7 %	0.5 %	6.8 %	0.6 %	2.6 %	0.2 %	100.0 %
Secondary Lines	59.9 %	5.9 %	3.5 %	18.9 %	1.8 %	0.5 %	5.7 %	0.5 %	3.1 %	0.2 %	100.0 %
Service Lines	69.0 %	10.8 %	2.5 %	9.7 %	2.8 %	0.1 %	0.9 %	0.1 %	3.9 %	0.2 %	100.0 %
Meter Assets	62.5 %	8.3 %	2.2 %	22.3 %	2.3 %	0.3 %	2.0 %	0.1 %	0.0 %	0.0 %	100.0 %
Meter Reading	83.1 %	6.1 %	3.0 %	6.4 %	0.8 %	0.1 %	0.4 %	0.0 %	0.0 %	0.0 %	100.0 %
Billing	75.2 %	5.5 %	2.7 %	9.5 %	1.2 %	0.1 %	0.4 %	0.1 %	0.3 %	4.9 %	100.0 %
Remittance & Collection	78.7 %	5.8 %	2.8 %	10.0 %	1.2 %	0.1 %	0.4 %	0.0 %	0.5 %	0.4 %	100.0 %
Uncollectibles & Damage Claims	75.4 %	9.9 %	2.7 %	9.6 %	2.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Service Connections	88.0 %	6.7 %	0.0 %	4.6 %	0.5 %	0.0 %	0.1 %	0.0 %	0.0 %	0.0 %	100.0 %
Late Payments	77.5 %	2.0 %	0.0 %	16.0 %	0.9 %	0.2 %	3.1 %	0.0 %	0.2 %	0.1 %	100.0 %
Lighting	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %	0.0 %	100.0 %
Demand Allocators, Isolated (%)											
	Residenti al	Residenti al (S)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmeter ed	Total
Generation	52.0 %	0.3 %	4.8 %	27.1 %	0.0 %	0.6 %	6.9 %	7.5 %	0.7 %	0.2 %	100.0 %
Purchased Power	53.9 %	0.3 %	5.0 %	28.0 %	0.0 %	0.6 %	7.1 %	4.2 %	0.7 %	0.2 %	100.0 %
Transmission	52.0 %	0.3 %	4.8 %	27.1 %	0.0 %	0.6 %	6.9 %	7.5 %	0.7 %	0.2 %	100.0 %
Substations	56.0 %	0.3 %	5.1 %	28.4 %	0.0 %	0.6 %	7.4 %	1.1 %	0.7 %	0.2 %	100.0 %
Primary Lines	49.2 %	2.6 %	4.5 %	28.8 %	1.4 %	0.8 %	11.1 %	1.0 %	0.5 %	0.1 %	100.0 %
Transformers	49.2 %	2.6 %	4.5 %	28.8 %	1.4 %	0.8 %	11.1 %	1.0 %	0.5 %	0.1 %	100.0 %
Secondary Lines	49.2 %	2.6 %	4.5 %	28.8 %	1.4 %	0.8 %	11.1 %	1.0 %	0.5 %	0.1 %	100.0 %
Service Lines	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Meter Assets	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Meter Reading	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Billing	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Remittance & Collection	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Uncollectibles & Damage Claims	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Service Connections	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Late Payments	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Lighting	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

MECL 2014 Cost Allocation Model

Schedule 2.0											
Allocators by Function											
Energy Allocators, Isolated (%)											
	Residenti al	Residenti al (S)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmeter ed	Total
Generation	41.2 %	1.5 %	3.8 %	31.9 %	0.7 %	0.8 %	7.7 %	11.7 %	0.5 %	0.2 %	100.0 %
Purchased Power	41.2 %	1.5 %	3.8 %	31.9 %	0.7 %	0.8 %	7.7 %	11.7 %	0.5 %	0.2 %	100.0 %
Transmission	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Substations	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Primary Lines	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Transformers	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Secondary Lines	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Service Lines	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Meter Assets	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Meter Reading	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Billing	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Remittance & Collection	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Uncollectibles & Damage Claims	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Service Connections	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Late Payments	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Lighting	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Site Allocators, Isolated (%)											
	Residenti al	Residenti al (S)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmeter ed	Total
Generation	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Purchased Power	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Transmission	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Substations	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Primary Lines	70.6 %	9.3 %	2.5 %	9.0 %	2.2 %	0.1 %	0.3 %	0.0 %	5.7 %	0.3 %	100.0 %
Transformers	70.6 %	9.3 %	2.5 %	9.0 %	2.2 %	0.1 %	0.3 %	0.0 %	5.7 %	0.3 %	100.0 %
Secondary Lines	70.6 %	9.3 %	2.5 %	9.0 %	2.2 %	0.1 %	0.3 %	0.0 %	5.7 %	0.3 %	100.0 %
Service Lines	69.0 %	10.8 %	2.5 %	9.7 %	2.8 %	0.1 %	0.9 %	0.1 %	3.9 %	0.2 %	100.0 %
Meter Assets	62.5 %	8.3 %	2.2 %	22.3 %	2.3 %	0.3 %	2.0 %	0.1 %	0.0 %	0.0 %	100.0 %
Meter Reading	83.1 %	6.1 %	3.0 %	6.4 %	0.8 %	0.1 %	0.4 %	0.0 %	0.0 %	0.0 %	100.0 %
Billing	75.2 %	5.5 %	2.7 %	9.5 %	1.2 %	0.1 %	0.4 %	0.1 %	0.3 %	4.9 %	100.0 %
Remittance & Collection	78.7 %	5.8 %	2.8 %	10.0 %	1.2 %	0.1 %	0.4 %	0.0 %	0.5 %	0.4 %	100.0 %
Uncollectibles & Damage Claims	75.4 %	9.9 %	2.7 %	9.6 %	2.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Service Connections	88.0 %	6.7 %	0.0 %	4.6 %	0.5 %	0.0 %	0.1 %	0.0 %	0.0 %	0.0 %	100.0 %
Late Payments	77.5 %	2.0 %	0.0 %	16.0 %	0.9 %	0.2 %	3.1 %	0.0 %	0.2 %	0.1 %	100.0 %
Lighting	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %	0.0 %	100.0 %

MECL 2014 Cost Allocation Model

Schedule 2.1											
Allocators											
Allocators											
	Residenti al	Residenti al (S)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmeter ed	Total
1CP - Input	52.0 %	0.3 %	4.8 %	27.1 %	0.0 %	0.6 %	6.9 %	7.5 %	0.7 %	0.2 %	100.0 %
1CP - Input Firm	56.2 %	0.3 %	5.2 %	28.9 %	0.0 %	0.6 %	7.4 %	0.4 %	0.7 %	0.2 %	100.0 %
1CP - Transmission	52.0 %	0.3 %	4.8 %	27.1 %	0.0 %	0.6 %	6.9 %	7.5 %	0.7 %	0.2 %	100.0 %
1CP - Distribution Primary	56.0 %	0.3 %	5.1 %	28.4 %	0.0 %	0.6 %	7.4 %	1.1 %	0.7 %	0.2 %	100.0 %
NCP - Distribution Primary	49.2 %	2.6 %	4.5 %	28.8 %	1.4 %	0.8 %	11.1 %	1.0 %	0.5 %	0.1 %	100.0 %
NCP - Distribution Secondary	49.2 %	2.6 %	4.5 %	28.8 %	1.4 %	0.8 %	11.1 %	1.0 %	0.5 %	0.1 %	100.0 %
Energy - Input	41.2 %	1.5 %	3.8 %	31.9 %	0.7 %	0.8 %	7.7 %	11.7 %	0.5 %	0.2 %	100.0 %
Sites	70.6 %	9.3 %	2.5 %	9.0 %	2.2 %	0.1 %	0.3 %	0.0 %	5.7 %	0.3 %	100.0 %
Sites - Distribution Primary	70.6 %	9.3 %	2.5 %	9.0 %	2.2 %	0.1 %	0.3 %	0.0 %	5.7 %	0.3 %	100.0 %
Sites - Distribution Secondary	70.6 %	9.3 %	2.5 %	9.0 %	2.2 %	0.1 %	0.3 %	0.0 %	5.7 %	0.3 %	100.0 %
Sites - Mass Market	75.4 %	9.9 %	2.7 %	9.6 %	2.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Service Lines	69.0 %	10.8 %	2.5 %	9.7 %	2.8 %	0.1 %	0.9 %	0.1 %	3.9 %	0.2 %	100.0 %
Meter Assets	62.5 %	8.3 %	2.2 %	22.3 %	2.3 %	0.3 %	2.0 %	0.1 %	0.0 %	0.0 %	100.0 %
Meter Reading	83.1 %	6.1 %	3.0 %	6.4 %	0.8 %	0.1 %	0.4 %	0.0 %	0.0 %	0.0 %	100.0 %
Billing	75.2 %	5.5 %	2.7 %	9.5 %	1.2 %	0.1 %	0.4 %	0.1 %	0.3 %	4.9 %	100.0 %
Remittance & Collection	78.7 %	5.8 %	2.8 %	10.0 %	1.2 %	0.1 %	0.4 %	0.0 %	0.5 %	0.4 %	100.0 %
Service Connection Revenue	88.0 %	6.7 %	0.0 %	4.6 %	0.5 %	0.0 %	0.1 %	0.0 %	0.0 %	0.0 %	100.0 %
Penalty Revenue	77.5 %	2.0 %	0.0 %	16.0 %	0.9 %	0.2 %	3.1 %	0.0 %	0.2 %	0.1 %	100.0 %
Lighting Direct Assign	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %	0.0 %	100.0 %
MECL Generation	51.0 %	0.4 %	4.7 %	27.6 %	0.1 %	0.6 %	6.9 %	7.9 %	0.7 %	0.2 %	100.0 %
MECL Purchases	44.0 %	1.2 %	4.0 %	31.1 %	0.5 %	0.8 %	7.6 %	10.1 %	0.6 %	0.2 %	100.0 %
Primary System	59.9 %	5.9 %	3.5 %	18.9 %	1.8 %	0.5 %	5.7 %	0.5 %	3.1 %	0.2 %	100.0 %
Distribution Transformers	57.8 %	5.3 %	3.7 %	20.8 %	1.7 %	0.5 %	6.8 %	0.6 %	2.6 %	0.2 %	100.0 %
Secondary System	59.9 %	5.9 %	3.5 %	18.9 %	1.8 %	0.5 %	5.7 %	0.5 %	3.1 %	0.2 %	100.0 %

MECL 2014 Cost Allocation Model

Schedule 2.1												
Allocators												
Demand Allocators, Isolated (%)												
	Residenti al	Residenti al (S)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmeter ed	Total	Weight
1CP - Input	52.0 %	0.3 %	4.8 %	27.1 %	0.0 %	0.6 %	6.9 %	7.5 %	0.7 %	0.2 %	100.0 %	100.0 %
1CP - Input Firm	56.2 %	0.3 %	5.2 %	28.9 %	0.0 %	0.6 %	7.4 %	0.4 %	0.7 %	0.2 %	100.0 %	100.0 %
1CP - Transmission	52.0 %	0.3 %	4.8 %	27.1 %	0.0 %	0.6 %	6.9 %	7.5 %	0.7 %	0.2 %	100.0 %	100.0 %
1CP - Distribution Primary	56.0 %	0.3 %	5.1 %	28.4 %	0.0 %	0.6 %	7.4 %	1.1 %	0.7 %	0.2 %	100.0 %	100.0 %
NCP - Distribution Primary	49.2 %	2.6 %	4.5 %	28.8 %	1.4 %	0.8 %	11.1 %	1.0 %	0.5 %	0.1 %	100.0 %	100.0 %
NCP - Distribution Secondary	49.2 %	2.6 %	4.5 %	28.8 %	1.4 %	0.8 %	11.1 %	1.0 %	0.5 %	0.1 %	100.0 %	100.0 %
Energy - Input	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Sites	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Sites - Distribution Primary	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Sites - Distribution Secondary	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Sites - Mass Market	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Service Lines	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Meter Assets	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Meter Reading	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Billing	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Remittance & Collection	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Service Connection Revenue	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Penalty Revenue	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Lighting Direct Assign	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
MECL Generation	52.0 %	0.3 %	4.8 %	27.1 %	0.0 %	0.6 %	6.9 %	7.5 %	0.7 %	0.2 %	100.0 %	91.2 %
MECL Purchases	53.9 %	0.3 %	5.0 %	28.0 %	0.0 %	0.6 %	7.1 %	4.2 %	0.7 %	0.2 %	100.0 %	22.0 %
Primary System	49.2 %	2.6 %	4.5 %	28.8 %	1.4 %	0.8 %	11.1 %	1.0 %	0.5 %	0.1 %	100.0 %	50.0 %
Distribution Transformers	49.2 %	2.6 %	4.5 %	28.8 %	1.4 %	0.8 %	11.1 %	1.0 %	0.5 %	0.1 %	100.0 %	60.0 %
Secondary System	49.2 %	2.6 %	4.5 %	28.8 %	1.4 %	0.8 %	11.1 %	1.0 %	0.5 %	0.1 %	100.0 %	50.0 %

MECL 2014 Cost Allocation Model

Schedule 2.1												
Allocators												
Energy Allocators, Isolated (%)												
	Residenti al	Residenti al (S)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmeter ed	Total	Weight
1CP - Input	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
1CP - Input Firm	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
1CP - Transmission	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
1CP - Distribution Primary	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
NCP - Distribution Primary	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
NCP - Distribution Secondary	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Energy - Input	41.2 %	1.5 %	3.8 %	31.9 %	0.7 %	0.8 %	7.7 %	11.7 %	0.5 %	0.2 %	100.0 %	100.0 %
Sites	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Sites - Distribution Primary	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Sites - Distribution Secondary	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Sites - Mass Market	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Service Lines	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Meter Assets	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Meter Reading	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Billing	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Remittance & Collection	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Service Connection Revenue	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Penalty Revenue	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Lighting Direct Assign	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
MECL Generation	41.2 %	1.5 %	3.8 %	31.9 %	0.7 %	0.8 %	7.7 %	11.7 %	0.5 %	0.2 %	100.0 %	8.8 %
MECL Purchases	41.2 %	1.5 %	3.8 %	31.9 %	0.7 %	0.8 %	7.7 %	11.7 %	0.5 %	0.2 %	100.0 %	78.0 %
Primary System	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Distribution Transformers	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Secondary System	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

MECL 2014 Cost Allocation Model

Schedule 2.1												
Allocators												
Site Allocators, Isolated (%)												
	Residenti al	Residenti al (S)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmeter ed	Total	Weight
1CP - Input	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
1CP - Input Firm	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
1CP - Transmission	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
1CP - Distribution Primary	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
NCP - Distribution Primary	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
NCP - Distribution Secondary	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Energy - Input	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Sites	70.6 %	9.3 %	2.5 %	9.0 %	2.2 %	0.1 %	0.3 %	0.0 %	5.7 %	0.3 %	100.0 %	100.0 %
Sites - Distribution Primary	70.6 %	9.3 %	2.5 %	9.0 %	2.2 %	0.1 %	0.3 %	0.0 %	5.7 %	0.3 %	100.0 %	100.0 %
Sites - Distribution Secondary	70.6 %	9.3 %	2.5 %	9.0 %	2.2 %	0.1 %	0.3 %	0.0 %	5.7 %	0.3 %	100.0 %	100.0 %
Sites - Mass Market	75.4 %	9.9 %	2.7 %	9.6 %	2.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %	100.0 %
Service Lines	69.0 %	10.8 %	2.5 %	9.7 %	2.8 %	0.1 %	0.9 %	0.1 %	3.9 %	0.2 %	100.0 %	100.0 %
Meter Assets	62.5 %	8.3 %	2.2 %	22.3 %	2.3 %	0.3 %	2.0 %	0.1 %	0.0 %	0.0 %	100.0 %	100.0 %
Meter Reading	83.1 %	6.1 %	3.0 %	6.4 %	0.8 %	0.1 %	0.4 %	0.0 %	0.0 %	0.0 %	100.0 %	100.0 %
Billing	75.2 %	5.5 %	2.7 %	9.5 %	1.2 %	0.1 %	0.4 %	0.1 %	0.3 %	4.9 %	100.0 %	100.0 %
Remittance & Collection	78.7 %	5.8 %	2.8 %	10.0 %	1.2 %	0.1 %	0.4 %	0.0 %	0.5 %	0.4 %	100.0 %	100.0 %
Service Connection Revenue	88.0 %	6.7 %	0.0 %	4.6 %	0.5 %	0.0 %	0.1 %	0.0 %	0.0 %	0.0 %	100.0 %	100.0 %
Penalty Revenue	77.5 %	2.0 %	0.0 %	16.0 %	0.9 %	0.2 %	3.1 %	0.0 %	0.2 %	0.1 %	100.0 %	100.0 %
Lighting Direct Assign	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %	0.0 %	100.0 %	100.0 %
MECL Generation	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
MECL Purchases	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Primary System	70.6 %	9.3 %	2.5 %	9.0 %	2.2 %	0.1 %	0.3 %	0.0 %	5.7 %	0.3 %	100.0 %	50.0 %
Distribution Transformers	70.6 %	9.3 %	2.5 %	9.0 %	2.2 %	0.1 %	0.3 %	0.0 %	5.7 %	0.3 %	100.0 %	40.0 %
Secondary System	70.6 %	9.3 %	2.5 %	9.0 %	2.2 %	0.1 %	0.3 %	0.0 %	5.7 %	0.3 %	100.0 %	50.0 %

MECL 2014 Cost Allocation Model

Schedule 2.2											
Allocator Assumptions											
Site Allocator Weighting Assumptions											
	Residenti al	Residenti al (S)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmeter ed	Total
Service Lines	333	394	333	368	441	441	947	3,400	232	232	6,657
Meter Assets	131	131	131	367	157	421	850	4,259	0	0	6,449
Meter Reading	12	7	12	7	4	12	12	60	0	0	126
Billing	12	7	12	12	6	12	12	300	1	300	373
Remittance & Collection	12	7	12	12	6	12	12	12	1	12	85
Lighting & Unmetered Equivalence									0.40	0.40	
Base Allocators											
	Residenti al	Residenti al (S)	Farm	General Service 1	General Service 1 (S)	General Service 2	Small Industrial	Large Industrial	Lights	Unmeter ed	Total
ICP - Input (kW)	119,190	738	10,948	62,272	0	1,319	15,778	17,241	1,579	359	229,423
ICP - Input Firm (kW)	119,190	738	10,948	61,266	0	1,319	15,778	908	1,579	359	212,085
ICP - Transmission (kW)	115,674	716	10,625	60,434	0	1,280	15,313	16,732	1,532	349	222,654
ICP - Distribution Primary (kW)	115,674	716	10,625	58,638	0	1,280	15,313	2,364	1,532	349	206,490
NCP - Distribution Primary (kW)	142,428	7,449	13,082	83,244	3,958	2,349	32,095	2,770	1,552	349	289,275
NCP - Distribution Secondary (kW)	135,146	7,068	12,413	78,987	3,755	2,229	30,454	2,628	1,473	331	274,485
Energy - Input (MWh)	515,510	18,359	47,351	399,673	8,620	10,023	96,049	147,055	6,772	2,612	1,252,023
Sites	55,530	7,328	1,987	7,049	1,711	87	268	4	4,447	269	78,679
Sites - Distribution Primary	55,530	7,328	1,987	7,048	1,711	87	268	2	4,447	269	78,676
Sites - Distribution Secondary	55,530	7,328	1,987	7,048	1,711	87	268	0	4,447	269	78,674
Sites - Mass Market	55,530	7,328	1,987	7,049	1,711	87	0	0	0	0	73,691
Service Lines (\$,000)	18,491	2,887	662	2,591	755	38	254	14	1,033	62	26,787
Meter Assets (\$,000)	7,274	960	260	2,590	269	37	228	17	0	0	11,635
Meter Reading (Weighted Sites x 1000)	666	49	24	52	6	1	3	0	0	0	802
Billing (Weighted Sites x 1000)	666	49	24	85	10	1	3	1	3	44	886
Remittance & Collection (Weighted)	666	49	24	85	10	1	3	0	4	3	846
Service Connection Revenue (\$,000)	427	32	0	22	3	0	1	0	0	0	485
Penalty Revenue (\$,000)	490	13	0	101	5	1	20	0	1	1	632
Lighting Direct Assign	0	0	0	0	0	0	0	0	1	0	1
Sales Data											
Billing Demand (kW * 12 Months)	N/A	N/A	N/A	923,095	11,272	21,656	295,831	252,201	N/A	1,381	1,505,435
Peak metered demand	N/A	N/A	N/A	79,642	2,296	1,941	28,893	22,379	N/A	N/A	135,149
Sales (MWh)	480,053	17,210	44,094	369,228	7,962	9,421	88,930	142,152	6,236	2,405	1,167,691
Average Bills per Month	55,530	7,328	1,987	7,049	1,711	87	268	4	3,064	146	77,173
Revenue (\$,000)	83,555	4,090	6,052	59,134	1,598	1,433	12,097	13,813	2,470	419	184,662
Lighting & Unmetered Fixtures									11,117	672	

MECL 2014 Cost Allocation Model

Schedule 2.3						
Assumptions to Split Residential Rate Classes						
Used in Cost Allocation Model:	STATUS QUO RATE CLASSES			SPLIT RESIDENTIAL RATE CLASSES		
Site Allocator Weighting Assumptions						
	Residenti al	Residenti al (S)	Farm	Residenti al	Residenti al (S)	Farm
Service Lines	333	394	0	333	394	333
Meter Assets	131	131	0	131	131	131
Meter Reading	12	7	0	12	7	12
Billing	12	7	0	12	7	12
Remittance & Collection	12	7	0	12	7	12
Base Allocators						
	Residenti al	Residenti al (S)	Farm	Residenti al	Residenti al (S)	Farm
1CP - Input (kW)	130,138	738	0	119,190	738	10,948
1CP - Input Firm (kW)	130,138	738	0	119,190	738	10,948
1CP - Transmission (kW)	126,299	716	0	115,674	716	10,625
1CP - Distribution Primary (kW)	126,299	716	0	115,674	716	10,625
NCP - Distribution Primary (kW)	155,510	7,449	0	142,428	7,449	13,082
NCP - Distribution Secondary (kW)	147,559	7,068	0	135,146	7,068	12,413
Energy - Input (MWh)	562,860	18,359	0	515,510	18,359	47,351
Sites						
Sites - Distribution Primary						
Sites - Distribution Secondary						
Sites - Mass Market						
Service Lines (\$,000)						
Meter Assets (\$,000)						
Meter Reading (Weighted Sites)						
Billing (Weighted Sites)						
Remittance & Collection (Weighted Sites)						
Service Connection Revenue (\$,000)	427	32	0	412	32	15
Penalty Revenue (\$,000)	490	13	0	473	13	17
Lighting Direct Assign	0	0	0	0	0	0
Sales Data						
Billing Demand (kW * 12 Months)	N/A	N/A	N/A	N/A	N/A	N/A
Peak metered demand	N/A	N/A	N/A	N/A	N/A	N/A
Sales (MWh)	524,147	17,210	0	480,053	17,210	44,094
Sites	57,517	7,328	0	55,530	7,328	1,987
Revenue (\$,000)	89,607	4,090	0	83,555	4,090	6,052

MECL 2014 Cost Allocation Model

Schedule 2.4					
Classification Assumptions					
Allocator	Demand Related	Energy Related	Site Related	Total	
1CP - Input	100 %	0 %	0 %	100 %	
1CP - Input Firm	100 %	0 %	0 %	100 %	
1CP - Transmission	100 %	0 %	0 %	100 %	
1CP - Distribution Primary	100 %	0 %	0 %	100 %	
NCP - Distribution Primary	100 %	0 %	0 %	100 %	
NCP - Distribution Secondary	100 %	0 %	0 %	100 %	
Energy - Input	0 %	100 %	0 %	100 %	
Sites	0 %	0 %	100 %	100 %	
Sites - Distribution Primary	0 %	0 %	100 %	100 %	
Sites - Distribution Secondary	0 %	0 %	100 %	100 %	
Sites - Mass Market	0 %	0 %	100 %	100 %	
Service Lines	0 %	0 %	100 %	100 %	
Meter Assets	0 %	0 %	100 %	100 %	
Meter Reading	0 %	0 %	100 %	100 %	
Billing	0 %	0 %	100 %	100 %	
Remittance & Collection	0 %	0 %	100 %	100 %	
Service Connection Revenue	0 %	0 %	100 %	100 %	
Penalty Revenue	0 %	0 %	100 %	100 %	
Lighting Direct Assign	0 %	0 %	100 %	100 %	
MECL Generation	91 %	9 %	0 %	100 %	
MECL Purchases	22 %	78 %	0 %	100 %	
Primary System	50 %	0 %	50 %	100 %	
Distribution Transformers	60 %	0 %	40 %	100 %	
Secondary System	50 %	0 %	50 %	100 %	
Blended Allocator Assumptions					
	MECL Generation	MECL Purchases	Primary System	Distribution Transformers	Secondary System
1CP - Input	91 %	12 %			
1CP - Input Firm		10 %			
1CP - Transmission					
1CP - Distribution Primary					
NCP - Distribution Primary			50 %		
NCP - Distribution Secondary				60 %	50 %
Energy - Input	9 %	78 %			
Sites					
Sites - Distribution Primary			50 %		
Sites - Distribution Secondary				40 %	50 %
Total	100 %	100 %	100 %	100 %	100 %
Energy Cost Classification					
Energy Costs (\$,000)	Generation	Purchased Power			
Demand Related	5,725	21,728			
Total	6,275	98,913			

MECL 2014 Cost Allocation Model

Schedule 2.5	
Allocator by Function Assumptions	
Function	Allocator
Generation	MECL Generation
Purchased Power	MECL Purchases
Transmission	1CP - Transmission
Substations	1CP - Distribution Primary
Primary Lines	Primary System
Transformers	Distribution Transformers
Secondary Lines	Secondary System
Service Lines	Service Lines
Meter Assets	Meter Assets
Meter Reading	Meter Reading
Billing	Billing
Remittance & Collection	Remittance & Collection
Uncollectibles & Damage Claims	Sites - Mass Market
Service Connections	Service Connection Revenue
Late Payments	Penalty Revenue
Lighting	Lighting Direct Assign

MECL 2014 Cost Allocation Model

Schedule 3.0																	
Functionalized Revenue Requirement, Summary																	
Revenue Requirement (\$,000)																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	6,275	98,913	1,209	207	72	71	70	2	0	0	0	0	0	0	0	0	106,818
ECAM Adjustment	0	12,358	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,358
Net Energy Costs	6,275	111,270	1,209	207	72	71	70	2	0	0	0	0	0	0	0	0	119,176
Distribution	65	0	65	258	1,449	1,053	497	357	0	155	0	0	0	0	0	26	3,925
Transmission	0	0	922	0	0	0	0	0	0	0	0	0	0	0	0	0	922
Transmission and Distribution -	0	0	0	212	886	601	295	0	0	0	0	0	0	0	0	0	1,994
Transmission - OATT	0	0	172	0	0	0	0	0	0	0	0	0	0	0	0	0	172
General	2,557	144	1,324	506	1,281	1,285	525	295	72	696	929	700	562	129	0	20	11,025
Total Operating Expenses	8,897	111,414	3,693	1,182	3,687	3,009	1,387	654	73	850	929	700	562	129	0	46	137,214
Amortization																	
Amortization Other	93	336	143	18	37	40	15	2	0	4	0	0	0	0	0	0	688
Amortization Plant And Equipme	3,212	29	1,777	590	3,203	2,319	1,113	1,918	367	34	19	30	6	6	0	138	14,761
Total Amortization	3,304	365	1,920	608	3,240	2,359	1,129	1,919	367	38	19	30	6	6	0	138	15,450
Total Operating Income	12,201	111,780	5,612	1,791	6,927	5,369	2,516	2,574	439	889	948	730	568	135	0	184	152,663
Financing Expenses																	
Long-Term Debt	2,718	(88)	1,429	395	2,585	2,053	878	1,380	484	17	16	23	5	5	0	84	11,983
Short-Term Debt	113	(4)	60	16	108	86	37	58	20	1	1	1	0	0	0	4	500
Interest Charged To Constructi	(84)	3	(44)	(12)	(79)	(63)	(27)	(42)	(15)	(1)	(0)	(1)	(0)	(0)	0	(3)	(368)
Amortization of Financing Costs	1	(0)	1	0	1	1	0	1	0	0	0	0	0	0	0	0	5
Total Financing Expenses	2,749	(89)	1,445	399	2,614	2,076	888	1,396	489	17	16	24	5	5	0	85	12,119
Earnings before Income Taxes	14,950	111,691	7,057	2,190	9,541	7,445	3,404	3,970	928	906	964	754	573	140	0	269	164,782
Income Taxes	1,283	(42)	675	186	1,220	969	415	652	228	8	7	11	3	2	0	40	5,658
Net Earnings	2,778	(90)	1,460	403	2,641	2,098	897	1,411	494	17	16	24	5	5	0	86	12,246
Gross Revenue Requirement	19,011	111,559	9,192	2,779	13,403	10,513	4,716	6,032	1,651	931	988	789	581	147	0	394	182,686
OATT Revenue	0	0	(1,830)	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,830)
Other Revenue	(36)	1	(19)	(5)	(464)	(27)	(155)	(18)	(6)	(0)	(1)	(1)	(0)	(485)	(632)	(1)	(1,852)
Net Revenue Requirement	18,975	111,560	7,343	2,774	12,939	10,485	4,561	6,014	1,645	931	987	787	581	(338)	(632)	393	179,004

MECL 2014 Cost Allocation Model

Schedule 3.0																	
Functionalized Revenue Requirement, Summary																	
Revenue Requirement, Demand Related (\$,000)																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	5,725	21,728	1,209	207	36	42	35	0	0	0	0	0	0	0	0	0	28,982
ECAM Adjustment	0	2,715	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,715
Net Energy Costs	5,725	24,443	1,209	207	36	42	35	0	0	0	0	0	0	0	0	0	31,697
Distribution	60	0	65	258	724	632	249	0	0	0	0	0	0	0	0	0	1,987
Transmission	0	0	922	0	0	0	0	0	0	0	0	0	0	0	0	0	922
Transmission and Distribution -	0	0	0	212	443	360	148	0	0	0	0	0	0	0	0	0	1,163
Transmission - OATT	0	0	172	0	0	0	0	0	0	0	0	0	0	0	0	0	172
General	2,333	32	1,324	506	640	771	262	0	0	0	0	0	0	0	0	0	5,869
Total Operating Expenses	8,118	24,474	3,693	1,182	1,844	1,806	694	0	0	0	0	0	0	0	0	0	41,810
Amortization																	
Amortization Other	85	74	143	18	19	24	8	0	0	0	0	0	0	0	0	0	370
Amortization Plant And Equipme	2,930	6	1,777	590	1,601	1,391	557	0	0	0	0	0	0	0	0	0	8,853
Total Amortization	3,015	80	1,920	608	1,620	1,416	564	0	0	0	0	0	0	0	0	0	9,223
Total Operating Income	11,132	24,555	5,612	1,791	3,464	3,221	1,258	0	0	0	0	0	0	0	0	0	51,033
Financing Expenses																	
Long-Term Debt	2,480	(19)	1,429	395	1,292	1,232	439	0	0	0	0	0	0	0	0	0	7,247
Short-Term Debt	103	(1)	60	16	54	51	18	0	0	0	0	0	0	0	0	0	302
Interest Charged To Constructi	(76)	1	(44)	(12)	(40)	(38)	(14)	0	0	0	0	0	0	0	0	0	(223)
Amortization of Financing Costs	1	(0)	1	0	1	1	0	0	0	0	0	0	0	0	0	0	3
Total Financing Expenses	2,508	(20)	1,445	399	1,307	1,246	444	0	0	0	0	0	0	0	0	0	7,329
Earnings before Income Taxes	13,640	24,535	7,057	2,190	4,771	4,467	1,702	0	0	0	0	0	0	0	0	0	58,362
Income Taxes	1,171	(9)	675	186	610	582	207	0	0	0	0	0	0	0	0	0	3,422
Net Earnings	2,534	(20)	1,460	403	1,321	1,259	449	0	0	0	0	0	0	0	0	0	7,406
Gross Revenue Requirement	17,345	24,506	9,192	2,779	6,702	6,308	2,358	0	0	0	0	0	0	0	0	0	69,189
OATT Revenue	0	0	(1,830)	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,830)
Other Revenue	(33)	0	(19)	(5)	(232)	(16)	(78)	0	0	0	0	0	0	0	0	0	(384)
Net Revenue Requirement	17,312	24,506	7,343	2,774	6,469	6,291	2,280	0	0	0	0	0	0	0	0	0	66,976

MECL 2014 Cost Allocation Model

Schedule 3.0																	
Functionalized Revenue Requirement, Summary																	
Revenue Requirement, Energy Related (\$,000)																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	550	77,185	0	0	0	0	0	0	0	0	0	0	0	0	0	0	77,734
ECAM Adjustment	0	9,643	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,643
Net Energy Costs	550	86,828	0	0	0	0	0	0	0	0	0	0	0	0	0	0	87,377
Distribution	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution -	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	224	112	0	0	0	0	0	0	0	0	0	0	0	0	0	0	337
Total Operating Expenses	780	86,940	0	0	0	0	0	0	0	0	0	0	0	0	0	0	87,720
Amortization																	
Amortization Other	8	262	0	0	0	0	0	0	0	0	0	0	0	0	0	0	270
Amortization Plant And Equipme	281	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	304
Total Amortization	290	285	0	0	0	0	0	0	0	0	0	0	0	0	0	0	575
Total Operating Income	1,069	87,225	0	0	0	0	0	0	0	0	0	0	0	0	0	0	88,294
Financing Expenses																	
Long-Term Debt	238	(69)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	169
Short-Term Debt	10	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7
Interest Charged To Constructi	(7)	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(5)
Amortization of Financing Costs	0	(0)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Financing Expenses	241	(70)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	171
Earnings before Income Taxes	1,310	87,156	0	0	0	0	0	0	0	0	0	0	0	0	0	0	88,466
Income Taxes	112	(32)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80
Net Earnings	243	(70)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	173
Gross Revenue Requirement	1,666	87,053	0	0	0	0	0	0	0	0	0	0	0	0	0	0	88,719
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	(3)	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
Net Revenue Requirement	1,663	87,054	0	0	0	0	0	0	0	0	0	0	0	0	0	0	88,716

MECL 2014 Cost Allocation Model

Schedule 3.0																	
Functionalized Revenue Requirement, Summary																	
Revenue Requirement, Site Related (\$,000)																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	0	0	0	0	36	28	35	2	0	0	0	0	0	0	0	0	101
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	0	0	0	0	36	28	35	2	0	0	0	0	0	0	0	0	101
Distribution	0	0	0	0	724	421	249	357	0	155	0	0	0	0	0	26	1,932
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution -	0	0	0	0	443	240	148	0	0	0	0	0	0	0	0	0	831
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	640	514	262	295	72	696	929	700	562	129	0	20	4,820
Total Operating Expenses	0	0	0	0	1,844	1,204	694	654	73	850	929	700	562	129	0	46	7,684
Amortization																	
Amortization Other	0	0	0	0	19	16	8	2	0	4	0	0	0	0	0	0	48
Amortization Plant And Equipme	0	0	0	0	1,601	928	557	1,918	367	34	19	30	6	6	0	138	5,604
Total Amortization	0	0	0	0	1,620	944	564	1,919	367	38	19	30	6	6	0	138	5,652
Total Operating Income	0	0	0	0	3,464	2,147	1,258	2,574	439	889	948	730	568	135	0	184	13,336
Financing Expenses																	
Long-Term Debt	0	0	0	0	1,292	821	439	1,380	484	17	16	23	5	5	0	84	4,567
Short-Term Debt	0	0	0	0	54	34	18	58	20	1	1	1	0	0	0	4	190
Interest Charged To Constructi	0	0	0	0	(40)	(25)	(14)	(42)	(15)	(1)	(0)	(1)	(0)	(0)	0	(3)	(140)
Amortization of Financing Costs	0	0	0	0	1	0	0	1	0	0	0	0	0	0	0	0	2
Total Financing Expenses	0	0	0	0	1,307	831	444	1,396	489	17	16	24	5	5	0	85	4,619
Earnings before Income Taxes	0	0	0	0	4,771	2,978	1,702	3,970	928	906	964	754	573	140	0	269	17,955
Income Taxes	0	0	0	0	610	388	207	652	228	8	7	11	3	2	0	40	2,156
Net Earnings	0	0	0	0	1,321	839	449	1,411	494	17	16	24	5	5	0	86	4,667
Gross Revenue Requirement	0	0	0	0	6,702	4,205	2,358	6,032	1,651	931	988	789	581	147	0	394	24,778
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	(232)	(11)	(78)	(18)	(6)	(0)	(1)	(1)	(0)	(485)	(632)	(1)	(1,467)
Net Revenue Requirement	0	0	0	0	6,469	4,194	2,280	6,014	1,645	931	987	787	581	(338)	(632)	393	23,311

MECL 2014 Cost Allocation Model

Schedule 3.1																	
Functionalized Revenue Requirement																	
Direct Assigned (\$,000)																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	5,725	98,775	748	0	0	0	0	0	0	0	0	0	0	0	0	0	105,248
ECAM Adjustment	0	12,358	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,358
Net Energy Costs	5,725	111,133	748	0	0	0	0	0	0	0	0	0	0	0	0	0	117,606
Distribution	0	0	0	74	0	419	0	0	0	155	0	0	0	0	0	0	648
Transmission	0	0	922	0	0	0	0	0	0	0	0	0	0	0	0	0	922
Transmission and Distribution -	0	0	0	96	0	0	0	0	0	0	0	0	0	0	0	0	96
Transmission - OATT	0	0	172	0	0	0	0	0	0	0	0	0	0	0	0	0	172
General	0	0	0	0	0	0	0	0	0	376	0	0	308	0	0	0	684
Total Operating Expenses	5,725	111,133	1,842	171	0	419	0	0	0	531	0	0	308	0	0	0	120,128
Amortization																	
Amortization Other	0	329	0	0	0	0	0	0	0	0	0	0	0	0	0	0	329
Amortization Plant And Equipme	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Amortization	0	329	0	0	0	0	0	0	0	0	0	0	0	0	0	0	329
Total Operating Income	5,725	111,462	1,842	171	0	419	0	0	0	531	0	0	308	0	0	0	120,457
Financing Expenses																	
Long-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Short-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Charged To Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Financing Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Financing Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Earnings before Income Taxes	5,725	111,462	1,842	171	0	419	0	0	0	531	0	0	308	0	0	0	120,457
Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Revenue Requirement	5,725	111,462	1,842	171	0	419	0	0	0	531	0	0	308	0	0	0	120,457
OATT Revenue	0	0	(1,830)	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,830)
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	(485)	(632)	0	(1,117)
Net Revenue Requirement	5,725	111,462	12	171	0	419	0	0	0	531	0	0	308	(485)	(632)	0	117,510

MECL 2014 Cost Allocation Model

Schedule 3.1																
Functionalized Revenue Requirement																
For Allocation (First)																
	ECC	SCADA	Environm ental	Primary & Secondar y	Call Center	Labour	Customer Service	Finance Labour	Finance Admin	Head Office	T&D Plant	Right of Way Amortizat ion	Distributi on Lines	Distributi on Network	Total Plant	Total
Operating Expenses																
Energy Costs	825	0	0	0	0	0	0	0	0	0	10	0	0	0	0	836
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	825	0	0	0	0	0	0	0	0	0	10	0	0	0	0	836
Distribution	0	261	0	0	0	0	0	0	0	0	0	0	1,082	1,934	0	3,277
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution -	0	0	0	0	0	0	0	0	0	0	0	0	0	1,898	0	1,898
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	0	0	7	0	882	5,764	626	408	851	149	383	0	0	0	46	9,115
Total Operating Expenses	825	261	7	0	882	5,764	626	408	851	149	393	0	1,082	3,832	46	15,125
Amortization																
Amortization Other	0	0	0	0	0	248	0	0	0	0	0	112	0	0	0	359
Amortization Plant And Equipme	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Amortization	0	0	0	0	0	248	0	0	0	0	0	112	0	0	0	359
Total Operating Income	825	261	7	0	882	6,012	626	408	851	149	393	112	1,082	3,832	46	15,485
Financing Expenses																
Long-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Short-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Charged To Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Financing Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Financing Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Earnings before Income Taxes	825	261	7	0	882	6,012	626	408	851	149	393	112	1,082	3,832	46	15,485
Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Revenue Requirement	825	261	7	0	882	6,012	626	408	851	149	393	112	1,082	3,832	46	15,485
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	(573)	0	0	0	0	0	(6)	0	0	0	0	0	(579)
Net Revenue Requirement	825	261	7	(573)	882	6,012	626	408	851	143	393	112	1,082	3,832	46	14,906

MECL 2014 Cost Allocation Model

Schedule 3.1																	
Functionalized Revenue Requirement																	
For Allocation (Second)																	
	Amortization	G&T Rate Base	Rate Base Excluding WC	Rate Base													Total
Operating Expenses																	
Energy Costs	0	734	0	0	0	0	0	0	0	0	0	0	0	0	0	0	734
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	0	734	0	0	0	0	0	0	0	0	0	0	0	0	0	0	734
Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution -	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	0	0	1,227	0	0	0	0	0	0	0	0	0	0	0	0	0	1,227
Total Operating Expenses	0	734	1,227	0	0	0	0	0	0	0	0	0	0	0	0	0	1,961
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipment	14,761	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,761
Total Amortization	14,761	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,761
Total Operating Income	14,761	734	1,227	0	0	0	0	0	0	0	0	0	0	0	0	0	16,722
Financing Expenses																	
Long-Term Debt	0	0	0	11,983	0	0	0	0	0	0	0	0	0	0	0	0	11,983
Short-Term Debt	0	0	0	500	0	0	0	0	0	0	0	0	0	0	0	0	500
Interest Charged To Construction	0	0	0	(368)	0	0	0	0	0	0	0	0	0	0	0	0	(368)
Amortization of Financing Costs	0	0	0	5	0	0	0	0	0	0	0	0	0	0	0	0	5
Total Financing Expenses	0	0	0	12,119	0	0	0	0	0	0	0	0	0	0	0	0	12,119
Earnings before Income Taxes	14,761	734	1,227	12,119	0	0	0	0	0	0	0	0	0	0	0	0	28,841
Income Taxes	0	0	0	5,658	0	0	0	0	0	0	0	0	0	0	0	0	5,658
Net Earnings	0	0	0	12,246	0	0	0	0	0	0	0	0	0	0	0	0	12,246
Gross Revenue Requirement	14,761	734	1,227	30,023	0	0	0	0	0	0	0	0	0	0	0	0	46,745
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	(157)	0	0	0	0	0	0	0	0	0	0	0	0	(157)
Net Revenue Requirement	14,761	734	1,227	29,866	0	0	0	0	0	0	0	0	0	0	0	0	46,588

MECL 2014 Cost Allocation Model

Schedule 3.1																	
Functionalized Revenue Requirement																	
Required Allocation Factors																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
ECC	8.3 %	16.7 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
SCADA	25.0 %	0.0 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Environmental	50.0 %	0.0 %	0.0 %	2.0 %	0.0 %	48.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Primary & Secondary	0.0 %	0.0 %	0.0 %	0.0 %	75.0 %	0.0 %	25.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Call Center	0.0 %	0.0 %	5.0 %	0.0 %	3.3 %	3.3 %	3.3 %	0.0 %	0.0 %	5.0 %	20.0 %	40.0 %	10.0 %	10.0 %	0.0 %	0.0 %	100.0 %
Labour	37.4 %	2.8 %	16.2 %	7.3 %	13.3 %	15.1 %	5.5 %	0.7 %	0.0 %	1.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Customer Service	0.0 %	0.0 %	2.8 %	0.0 %	1.8 %	1.8 %	1.8 %	0.0 %	0.0 %	27.8 %	11.0 %	22.0 %	25.5 %	5.5 %	0.0 %	0.0 %	100.0 %
Finance Labour	10.7 %	0.8 %	9.1 %	2.8 %	9.4 %	8.1 %	3.5 %	4.0 %	0.7 %	0.5 %	28.6 %	21.4 %	0.0 %	0.0 %	0.0 %	0.3 %	100.0 %
Finance Admin	5.3 %	0.4 %	4.6 %	1.4 %	4.7 %	4.1 %	1.7 %	2.0 %	0.4 %	0.2 %	64.3 %	10.7 %	0.0 %	0.0 %	0.0 %	0.1 %	100.0 %
Head Office	11.2 %	0.8 %	11.5 %	3.0 %	11.1 %	9.8 %	4.9 %	4.2 %	0.8 %	2.5 %	12.6 %	19.4 %	4.0 %	4.0 %	0.0 %	0.3 %	100.0 %
T&D Plant	0.0 %	0.0 %	21.2 %	4.0 %	26.0 %	17.7 %	8.8 %	17.6 %	3.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.3 %	100.0 %
Right of Way Amortization	0.0 %	0.0 %	91.9 %	0.0 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Distribution Lines	0.0 %	0.0 %	0.0 %	0.0 %	48.4 %	0.0 %	16.1 %	33.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	2.4 %	100.0 %
Distribution Network	0.0 %	0.0 %	0.0 %	6.1 %	46.7 %	31.7 %	15.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Total Plant	21.6 %	0.1 %	16.2 %	3.3 %	20.6 %	14.3 %	7.0 %	13.0 %	2.5 %	0.1 %	0.1 %	0.2 %	0.0 %	0.0 %	0.0 %	0.9 %	100.0 %
Amortization	21.8 %	0.2 %	12.0 %	4.0 %	21.7 %	15.7 %	7.5 %	13.0 %	2.5 %	0.2 %	0.1 %	0.2 %	0.0 %	0.0 %	0.0 %	0.9 %	100.0 %
G&T Rate Base	65.5 %	0.0 %	34.5 %	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 %	100.0 %
Rate Base Excluding WC	22.9 %	(2.0)%	12.1 %	3.3 %	21.9 %	17.4 %	7.4 %	11.7 %	4.1 %	0.1 %	0.1 %	0.2 %	0.0 %	0.0 %	0.0 %	0.7 %	100.0 %
Rate Base	22.7 %	(0.7)%	11.9 %	3.3 %	21.6 %	17.1 %	7.3 %	11.5 %	4.0 %	0.1 %	0.1 %	0.2 %	0.0 %	0.0 %	0.0 %	0.7 %	100.0 %

MECL 2014 Cost Allocation Model

Schedule 3.1																	
Functionalized Revenue Requirement																	
First Allocation																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	69	138	209	207	72	71	70	2	0	0	0	0	0	0	0	0	836
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	69	138	209	207	72	71	70	2	0	0	0	0	0	0	0	0	836
Distribution	65	0	65	183	1,449	634	497	357	0	0	0	0	0	0	0	26	3,277
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution -	0	0	0	116	886	601	295	0	0	0	0	0	0	0	0	0	1,898
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	2,276	169	1,176	465	1,013	1,072	434	152	22	318	928	698	254	129	0	11	9,115
Total Operating Expenses	2,410	306	1,450	971	3,419	2,377	1,296	511	22	318	928	698	254	129	0	37	15,125
Amortization																	
Amortization Other	93	7	143	18	37	40	15	2	0	4	0	0	0	0	0	0	359
Amortization Plant And Equipme	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Amortization	93	7	143	18	37	40	15	2	0	4	0	0	0	0	0	0	359
Total Operating Income	2,502	313	1,593	989	3,457	2,418	1,312	513	22	322	928	698	254	129	0	37	15,485
Financing Expenses																	
Long-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Short-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Charged To Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Financing Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Financing Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Earnings before Income Taxes	2,502	313	1,593	989	3,457	2,418	1,312	513	22	322	928	698	254	129	0	37	15,485
Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Revenue Requirement	2,502	313	1,593	989	3,457	2,418	1,312	513	22	322	928	698	254	129	0	37	15,485
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	(1)	(0)	(1)	(0)	(430)	(1)	(144)	(0)	(0)	(0)	(1)	(1)	(0)	(0)	0	(0)	(579)
Net Revenue Requirement	2,502	313	1,592	989	3,026	2,417	1,168	513	22	322	927	697	253	128	0	37	14,906

MECL 2014 Cost Allocation Model

Schedule 3.1																	
Functionalized Revenue Requirement																	
Second Allocation																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	481	0	253	0	0	0	0	0	0	0	0	0	0	0	0	0	734
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	481	0	253	0	0	0	0	0	0	0	0	0	0	0	0	0	734
Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution -	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	281	(24)	148	41	268	213	91	143	50	2	2	2	0	0	0	9	1,227
Total Operating Expenses	762	(24)	401	41	268	213	91	143	50	2	2	2	0	0	0	9	1,961
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipme	3,212	29	1,777	590	3,203	2,319	1,113	1,918	367	34	19	30	6	6	0	138	14,761
Total Amortization	3,212	29	1,777	590	3,203	2,319	1,113	1,918	367	34	19	30	6	6	0	138	14,761
Total Operating Income	3,974	5	2,178	631	3,471	2,532	1,204	2,061	417	36	21	32	7	7	0	147	16,722
Financing Expenses																	
Long-Term Debt	2,718	(88)	1,429	395	2,585	2,053	878	1,380	484	17	16	23	5	5	0	84	11,983
Short-Term Debt	113	(4)	60	16	108	86	37	58	20	1	1	1	0	0	0	4	500
Interest Charged To Constructi	(84)	3	(44)	(12)	(79)	(63)	(27)	(42)	(15)	(1)	(0)	(1)	(0)	(0)	0	(3)	(368)
Amortization of Financing Costs	1	(0)	1	0	1	1	0	1	0	0	0	0	0	0	0	0	5
Total Financing Expenses	2,749	(89)	1,445	399	2,614	2,076	888	1,396	489	17	16	24	5	5	0	85	12,119
Earnings before Income Taxes	6,723	(84)	3,623	1,030	6,085	4,608	2,092	3,457	906	53	37	56	12	11	0	232	28,841
Income Taxes	1,283	(42)	675	186	1,220	969	415	652	228	8	7	11	3	2	0	40	5,658
Net Earnings	2,778	(90)	1,460	403	2,641	2,098	897	1,411	494	17	16	24	5	5	0	86	12,246
Gross Revenue Requirement	10,783	(216)	5,757	1,620	9,946	7,676	3,404	5,519	1,629	78	60	91	20	19	0	357	46,745
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	(36)	1	(19)	(5)	(34)	(27)	(11)	(18)	(6)	(0)	(0)	(0)	(0)	(0)	0	(1)	(157)
Net Revenue Requirement	10,748	(215)	5,739	1,615	9,913	7,649	3,393	5,501	1,622	78	60	91	20	19	0	356	46,588

MECL 2014 Cost Allocation Model

Schedule 3.1																	
Functionalized Revenue Requirement																	
Total																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	6,275	98,913	1,209	207	72	71	70	2	0	0	0	0	0	0	0	0	106,818
ECAM Adjustment	0	12,358	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,358
Net Energy Costs	6,275	111,270	1,209	207	72	71	70	2	0	0	0	0	0	0	0	0	119,176
Distribution	65	0	65	258	1,449	1,053	497	357	0	155	0	0	0	0	0	26	3,925
Transmission	0	0	922	0	0	0	0	0	0	0	0	0	0	0	0	0	922
Transmission and Distribution -	0	0	0	212	886	601	295	0	0	0	0	0	0	0	0	0	1,994
Transmission - OATT	0	0	172	0	0	0	0	0	0	0	0	0	0	0	0	0	172
General	2,557	144	1,324	506	1,281	1,285	525	295	72	696	929	700	562	129	0	20	11,025
Total Operating Expenses	8,897	111,414	3,693	1,182	3,687	3,009	1,387	654	73	850	929	700	562	129	0	46	137,214
Amortization																	
Amortization Other	93	336	143	18	37	40	15	2	0	4	0	0	0	0	0	0	688
Amortization Plant And Equipme	3,212	29	1,777	590	3,203	2,319	1,113	1,918	367	34	19	30	6	6	0	138	14,761
Total Amortization	3,304	365	1,920	608	3,240	2,359	1,129	1,919	367	38	19	30	6	6	0	138	15,450
Total Operating Income	12,201	111,780	5,612	1,791	6,927	5,369	2,516	2,574	439	889	948	730	568	135	0	184	152,663
Financing Expenses																	
Long-Term Debt	2,718	(88)	1,429	395	2,585	2,053	878	1,380	484	17	16	23	5	5	0	84	11,983
Short-Term Debt	113	(4)	60	16	108	86	37	58	20	1	1	1	0	0	0	4	500
Interest Charged To Constructi	(84)	3	(44)	(12)	(79)	(63)	(27)	(42)	(15)	(1)	(0)	(1)	(0)	(0)	0	(3)	(368)
Amortization of Financing Costs	1	(0)	1	0	1	1	0	1	0	0	0	0	0	0	0	0	5
Total Financing Expenses	2,749	(89)	1,445	399	2,614	2,076	888	1,396	489	17	16	24	5	5	0	85	12,119
Earnings before Income Taxes	14,950	111,691	7,057	2,190	9,541	7,445	3,404	3,970	928	906	964	754	573	140	0	269	164,782
Income Taxes	1,283	(42)	675	186	1,220	969	415	652	228	8	7	11	3	2	0	40	5,658
Net Earnings	2,778	(90)	1,460	403	2,641	2,098	897	1,411	494	17	16	24	5	5	0	86	12,246
Gross Revenue Requirement	19,011	111,559	9,192	2,779	13,403	10,513	4,716	6,032	1,651	931	988	789	581	147	0	394	182,686
OATT Revenue	0	0	(1,830)	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,830)
Other Revenue	(36)	1	(19)	(5)	(464)	(27)	(155)	(18)	(6)	(0)	(1)	(1)	(0)	(485)	(632)	(1)	(1,852)
Net Revenue Requirement	18,975	111,560	7,343	2,774	12,939	10,485	4,561	6,014	1,645	931	987	787	581	(338)	(632)	393	179,004

MECL 2014 Cost Allocation Model

Schedule 3.2																	
Functionalized Labour																	
Direct Assigned (\$,000)																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	1,677	0	18	0	0	0	0	0	0	0	0	0	0	0	0	0	1,695
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	1,677	0	18	0	0	0	0	0	0	0	0	0	0	0	0	0	1,695
Distribution	0	0	0	43	0	294	0	0	0	76	0	0	0	0	0	0	414
Transmission	0	0	377	0	0	0	0	0	0	0	0	0	0	0	0	0	377
Transmission and Distribution -	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	136	0	0	0	0	0	0	0	0	0	0	0	0	0	136
General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Expenses	1,677	0	531	43	0	294	0	0	0	76	0	0	0	0	0	0	2,622
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipme	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Income	1,677	0	531	43	0	294	0	0	0	76	0	0	0	0	0	0	2,622
Financing Expenses																	
Long-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Short-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Charged To Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Financing Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Financing Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Earnings before Income Taxes	1,677	0	531	43	0	294	0	0	0	76	0	0	0	0	0	0	2,622
Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Revenue Requirement	1,677	0	531	43	0	294	0	0	0	76	0	0	0	0	0	0	2,622
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Revenue Requirement	1,677	0	531	43	0	294	0	0	0	76	0	0	0	0	0	0	2,622

MECL 2014 Cost Allocation Model

Schedule 3.2																	
Functionalized Labour																	
For Allocation																	
	ECC	SCADA	T&D Plant	Distribution Lines	Distribution												Total
Operating Expenses																	
Energy Costs	796	0	10	0	0	0	0	0	0	0	0	0	0	0	0	0	806
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	796	0	10	0	0	0	0	0	0	0	0	0	0	0	0	0	806
Distribution	0	153	0	92	1,088	0	0	0	0	0	0	0	0	0	0	0	1,333
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution -	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Expenses	796	153	10	92	1,088	0	0	0	0	0	0	0	0	0	0	0	2,139
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Income	796	153	10	92	1,088	0	0	0	0	0	0	0	0	0	0	0	2,139
Financing Expenses																	
Long-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Short-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Charged To Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Financing Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Financing Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Earnings before Income Taxes	796	153	10	92	1,088	0	0	0	0	0	0	0	0	0	0	0	2,139
Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Revenue Requirement	796	153	10	92	1,088	0	0	0	0	0	0	0	0	0	0	0	2,139
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Revenue Requirement	796	153	10	92	1,088	0	0	0	0	0	0	0	0	0	0	0	2,139
Required Allocation Factors																	
	Generation	Purchased Power	Transmission	Substations	Primary Lines	Transformers	Secondary Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittance & Collection	Uncollectibles & Damage Claims	Service Connections	Late Payments	Lighting	Total
ECC	8.3 %	16.7 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
SCADA	25.0 %	0.0 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
T&D Plant	0.0 %	0.0 %	21.2 %	4.0 %	26.0 %	17.7 %	8.8 %	17.6 %	3.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.3 %	100.0 %
Distribution Lines	0.0 %	0.0 %	0.0 %	0.0 %	48.4 %	0.0 %	16.1 %	33.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	2.4 %	100.0 %
Distribution Network	0.0 %	0.0 %	0.0 %	6.1 %	46.7 %	31.7 %	15.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %

MECL 2014 Cost Allocation Model

Schedule 3.2																	
Functionalized Labour																	
Allocation																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	66	133	201	199	69	68	67	2	0	0	0	0	0	0	0	0	806
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	66	133	201	199	69	68	67	2	0	0	0	0	0	0	0	0	806
Distribution	38	0	38	104	565	357	197	30	0	0	0	0	0	0	0	2	1,333
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution -	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Expenses	105	133	239	304	634	425	264	32	0	0	0	0	0	0	0	2	2,139
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipme	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Income	105	133	239	304	634	425	264	32	0	0	0	0	0	0	0	2	2,139
Financing Expenses																	
Long-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Short-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Charged To Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Financing Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Financing Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Earnings before Income Taxes	105	133	239	304	634	425	264	32	0	0	0	0	0	0	0	2	2,139
Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Revenue Requirement	105	133	239	304	634	425	264	32	0	0	0	0	0	0	0	2	2,139
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Revenue Requirement	105	133	239	304	634	425	264	32	0	0	0	0	0	0	0	2	2,139

MECL 2014 Cost Allocation Model

Schedule 3.2																	
Functionalized Labour																	
Total																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	1,743	133	220	199	69	68	67	2	0	0	0	0	0	0	0	0	2,501
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	1,743	133	220	199	69	68	67	2	0	0	0	0	0	0	0	0	2,501
Distribution	38	0	38	148	565	651	197	30	0	76	0	0	0	0	0	2	1,747
Transmission	0	0	377	0	0	0	0	0	0	0	0	0	0	0	0	0	377
Transmission and Distribution -	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	136	0	0	0	0	0	0	0	0	0	0	0	0	0	136
General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Expenses	1,781	133	771	347	634	720	264	32	0	76	0	0	0	0	0	2	4,761
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipme	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Income	1,781	133	771	347	634	720	264	32	0	76	0	0	0	0	0	2	4,761
Financing Expenses																	0
Long-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Short-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Charged To Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Financing Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Financing Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Earnings before Income Taxes	1,781	133	771	347	634	720	264	32	0	76	0	0	0	0	0	2	4,761
Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Revenue Requirement	1,781	133	771	347	634	720	264	32	0	76	0	0	0	0	0	2	4,761
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Revenue Requirement	1,781	133	771	347	634	720	264	32	0	76	0	0	0	0	0	2	4,761

MECL 2014 Cost Allocation Model

Schedule 3.3																	
Functionalized Vehicle																	
Direct Assigned (\$,000)																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	41	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	42
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	41	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	42
Distribution	0	0	0	3	0	49	0	0	0	10	0	0	0	0	0	0	61
Transmission	0	0	46	0	0	0	0	0	0	0	0	0	0	0	0	0	46
Transmission and Distribution -	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Expenses	41	0	47	3	0	49	0	0	0	10	0	0	0	0	0	0	149
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipme	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Income	41	0	47	3	0	49	0	0	0	10	0	0	0	0	0	0	149
Financing Expenses																	
Long-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Short-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Charged To Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Financing Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Financing Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Earnings before Income Taxes	41	0	47	3	0	49	0	0	0	10	0	0	0	0	0	0	149
Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Revenue Requirement	41	0	47	3	0	49	0	0	0	10	0	0	0	0	0	0	149
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Revenue Requirement	41	0	47	3	0	49	0	0	0	10	0	0	0	0	0	0	149

MECL 2014 Cost Allocation Model

Schedule 3.3																	
Functionalized Vehicle																	
For Allocation																	
	ECC	SCADA	T&D Plant	Distribution Lines	Distribution												Total
Operating Expenses																	
Energy Costs	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19
Distribution	0	12	0	21	139	0	0	0	0	0	0	0	0	0	0	0	172
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution -	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Expenses	18	12	0	21	139	0	0	0	0	0	0	0	0	0	0	0	190
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Income	18	12	0	21	139	0	0	0	0	0	0	0	0	0	0	0	190
Financing Expenses																	
Long-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Short-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Charged To Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Financing Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Financing Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Earnings before Income Taxes	18	12	0	21	139	0	0	0	0	0	0	0	0	0	0	0	190
Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Revenue Requirement	18	12	0	21	139	0	0	0	0	0	0	0	0	0	0	0	190
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Revenue Requirement	18	12	0	21	139	0	0	0	0	0	0	0	0	0	0	0	190
Required Allocation Factors																	
	Generation	Purchased Power	Transmission	Substations	Primary Lines	Transformers	Secondary Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittance & Collection	Uncollectibles & Damage Claims	Service Connections	Late Payments	Lighting	Total
ECC	8.3 %	16.7 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
SCADA	25.0 %	0.0 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
T&D Plant	0.0 %	0.0 %	21.2 %	4.0 %	26.0 %	17.7 %	8.8 %	17.6 %	3.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.3 %	100.0 %
Distribution Lines	0.0 %	0.0 %	0.0 %	0.0 %	48.4 %	0.0 %	16.1 %	33.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	2.4 %	100.0 %
Distribution Network	0.0 %	0.0 %	0.0 %	6.1 %	46.7 %	31.7 %	15.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %

MECL 2014 Cost Allocation Model

Schedule 3.3																	
Functionalized Vehicle																	
Allocation																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	2	3	5	5	2	2	2	0	0	0	0	0	0	0	0	0	19
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	2	3	5	5	2	2	2	0	0	0	0	0	0	0	0	0	19
Distribution	3	0	3	11	76	45	26	7	0	0	0	0	0	0	0	1	172
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution -	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Expenses	5	3	8	16	78	46	28	7	0	0	0	0	0	0	0	1	190
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipme	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Income	5	3	8	16	78	46	28	7	0	0	0	0	0	0	0	1	190
Financing Expenses																	
Long-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Short-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Charged To Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Financing Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Financing Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Earnings before Income Taxes	5	3	8	16	78	46	28	7	0	0	0	0	0	0	0	1	190
Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Revenue Requirement	5	3	8	16	78	46	28	7	0	0	0	0	0	0	0	1	190
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Revenue Requirement	5	3	8	16	78	46	28	7	0	0	0	0	0	0	0	1	190

MECL 2014 Cost Allocation Model

Schedule 3.3																	
Functionalized Vehicle																	
Total																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	42	3	6	5	2	2	2	0	0	0	0	0	0	0	0	0	60
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	42	3	6	5	2	2	2	0	0	0	0	0	0	0	0	0	60
Distribution	3	0	3	14	76	94	26	7	0	10	0	0	0	0	0	1	233
Transmission	0	0	46	0	0	0	0	0	0	0	0	0	0	0	0	0	46
Transmission and Distribution -	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Expenses	45	3	55	19	78	95	28	7	0	10	0	0	0	0	0	1	339
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipme	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Income	45	3	55	19	78	95	28	7	0	10	0	0	0	0	0	1	339
Financing Expenses																	0
Long-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Short-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Charged To Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Financing Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Financing Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Earnings before Income Taxes	45	3	55	19	78	95	28	7	0	10	0	0	0	0	0	1	339
Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Revenue Requirement	45	3	55	19	78	95	28	7	0	10	0	0	0	0	0	1	339
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Revenue Requirement	45	3	55	19	78	95	28	7	0	10	0	0	0	0	0	1	339

MECL 2014 Cost Allocation Model

Schedule 3.4																	
Functionalized Rate Base																	
Direct Assigned (\$,000)																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Fixed Assets																	
Production	69,720	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	69,720
Transmission & Distribution																	
Substations	0	0	792	2,090	0	0	0	0	0	0	0	0	0	0	0	0	2,882
Lines and Line Transformers	0	0	32,347	0	0	55,260	0	40,051	0	0	0	0	0	0	0	0	127,658
SCADA and Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters	0	0	0	0	0	0	0	0	14,460	0	0	0	0	0	0	0	14,460
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,439	2,439
Total Transmission & Distrib	0	0	33,139	2,090	0	55,260	0	40,051	14,460	0	0	0	0	0	0	2,439	147,440
Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Fixed Assets	69,720	0	33,139	2,090	0	55,260	0	40,051	14,460	0	0	0	0	0	0	2,439	217,160
Contributions - Net	0	0	(16,215)	0	0	0	0	0	0	0	0	0	0	0	0	0	(16,215)
Future Income Taxes																	
Fixed Assets Recovery	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ECAM	0	2,669	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,669
Deferred Charges	(622)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(622)
Employee Future Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DSM	0	(639)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(639)
Future Income Tax Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Future Income Tax Asset	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tax Adjustments for CAR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Future Income Taxes	(622)	2,029	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,407
Deferred Financing Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrecoverd pre-2004 costs recover	0	992	0	0	0	0	0	0	0	0	0	0	0	0	0	0	992
Unrecoverd post-2003 costs recover	0	(9,600)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(9,600)
Regulatory Liabilities - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Asset - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intangible Assets																	
Right of Ways	0	0	3,305	0	0	0	0	0	0	0	0	0	0	0	0	0	3,305
Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Intangible Assets	0	0	3,305	0	0	0	0	0	0	0	0	0	0	0	0	0	3,305
Deferred Charge	2,239	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,239
Working Capital																	
Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross operating expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Income taxes paid	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Working Capital	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	71,337	(6,579)	20,228	2,090	0	55,260	0	40,051	14,460	0	0	0	0	0	0	2,439	199,288

MECL 2014 Cost Allocation Model

Schedule 3.4																
Functionalized Rate Base																
For Allocation	First Allocation											Second Allocation	Third Allocation		Total	
	Substations 1841 Account	ECC	SCADA	Primary & Secondary	Distribution Facilities	Distribution Lines	Distribution Network	Transportation	Labour	Head Office	Contributions Related Distribution on Plant		Net Plant	Rate Base Excluding WC		O&M
Fixed Assets																
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																
Substations	22,823	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lines and Line Transformers	0	0	0	91,007	0	0	2,125	0	0	0	0	0	0	0	0	0
SCADA and Communications	0	0	4,328	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission & Distrib	22,823	0	4,328	91,007	0	0	2,125	0	0	0	0	0	0	0	0	0
Administrative & General	0	452	0	0	0	0	4,662	6,198	4,490	3,361	0	0	0	0	0	0
Gross Fixed Assets	22,823	452	4,328	91,007	0	0	6,787	6,198	4,490	3,361	0	0	0	0	0	0
Contributions - Net	0	0	0	0	0	0	0	0	0	0	(10,423)	0	0	0	0	0
Future Income Taxes																
Fixed Assets Recovery	0	0	0	0	0	0	0	0	0	0	0	(47,722)	0	0	0	0
ECAM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Employee Future Benefits	0	0	0	0	0	0	0	0	4,475	0	0	0	0	0	0	0
DSM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Future Income Tax Liability	0	0	0	0	0	0	0	0	0	0	0	3,681	0	0	0	0
Future Income Tax Asset	0	0	0	0	0	0	0	0	0	0	0	9,273	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	(92)	0	0	0	0
Tax Adjustments for CAR	0	0	0	0	0	0	0	0	0	0	0	12,520	0	0	0	0
Total Future Income Taxes	0	0	0	0	0	0	0	0	4,475	0	0	(22,341)	0	0	0	0
Deferred Financing Costs	0	0	0	0	0	0	0	0	0	0	0	431	0	0	0	0
Unrecoverd pre-2004 costs recover	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrecoverd post-2003 costs recover	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Liabilities - Other	0	0	0	0	0	0	0	0	0	0	0	(11,875)	0	0	0	0
Regulatory Asset - Other	0	0	0	0	0	0	0	0	1,830	0	0	0	0	0	0	0
Intangible Assets																
Right of Ways	0	0	0	0	277	0	0	0	0	0	0	0	0	0	0	0
Software	0	0	0	0	0	0	0	0	752	0	0	0	0	0	0	0
Total Intangible Assets	0	0	0	0	277	0	0	0	752	0	0	0	0	0	0	0
Deferred Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Working Capital																
Inventory	0	0	0	0	0	5,536	0	0	0	0	0	0	0	0	0	0
Gross operating expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	4,656	0	0
Income taxes paid	0	0	0	0	0	0	0	0	0	0	0	0	217	0	0	0
Total Working Capital	0	0	0	0	0	5,536	0	0	0	0	0	0	217	4,656	0	0
Total	22,823	452	4,328	91,007	277	5,536	6,787	6,198	11,547	3,361	(10,423)	(33,785)	217	4,656	0	0

MECL 2014 Cost Allocation Model

Schedule 3.4																	
Functionalized Rate Base																	
Required Allocation Factors																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Substations 1841 Account	0.0 %	0.0 %	72.2 %	27.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
ECC	8.3 %	16.7 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
SCADA	25.0 %	0.0 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Primary & Secondary	0.0 %	0.0 %	0.0 %	0.0 %	75.0 %	0.0 %	25.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Distribution Facilities	0.0 %	0.0 %	0.0 %	0.0 %	49.7 %	33.7 %	16.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Distribution Lines	0.0 %	0.0 %	0.0 %	0.0 %	48.4 %	0.0 %	16.1 %	33.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	2.4 %	100.0 %
Distribution Network	0.0 %	0.0 %	0.0 %	6.1 %	46.7 %	31.7 %	15.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Transportation	13.3 %	0.9 %	16.1 %	5.5 %	22.9 %	28.2 %	8.1 %	2.1 %	0.0 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.1 %	100.0 %
Labour	37.4 %	2.8 %	16.2 %	7.3 %	13.3 %	15.1 %	5.5 %	0.7 %	0.0 %	1.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Head Office	11.2 %	0.8 %	11.5 %	3.0 %	11.1 %	9.8 %	4.9 %	4.2 %	0.8 %	2.5 %	12.6 %	19.4 %	4.0 %	4.0 %	0.0 %	0.3 %	100.0 %
Contributions Related Distribution	0.0 %	0.0 %	0.0 %	0.0 %	34.8 %	23.6 %	11.6 %	23.7 %	4.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.7 %	100.0 %
Net Plant	22.1 %	0.1 %	12.0 %	3.3 %	21.2 %	17.4 %	7.2 %	11.3 %	4.2 %	0.1 %	0.1 %	0.2 %	0.0 %	0.0 %	0.0 %	0.7 %	100.0 %
Rate Base Excluding WC	22.9 %	(2.0)%	12.1 %	3.3 %	21.9 %	17.4 %	7.4 %	11.7 %	4.1 %	0.1 %	0.1 %	0.2 %	0.0 %	0.0 %	0.0 %	0.7 %	100.0 %
O&M	6.0 %	82.4 %	2.4 %	0.8 %	2.5 %	2.1 %	1.0 %	0.4 %	0.0 %	0.6 %	0.7 %	0.5 %	0.4 %	0.1 %	0.0 %	0.0 %	100.0 %

MECL 2014 Cost Allocation Model

Schedule 3.4																	
Functionalized Rate Base																	
First Allocation																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Fixed Assets																	
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																	
Substations	0	0	16,470	6,353	0	0	0	0	0	0	0	0	0	0	0	0	22,823
Lines and Line Transformers	0	0	0	129	69,248	673	23,083	0	0	0	0	0	0	0	0	0	93,132
SCADA and Communications	1,082	0	1,082	1,082	361	361	361	0	0	0	0	0	0	0	0	0	4,328
Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission & Distrib	1,082	0	17,552	7,565	69,608	1,034	23,443	0	0	0	0	0	0	0	0	0	120,284
Administrative & General	2,915	284	2,226	1,165	4,604	4,265	1,682	298	26	332	422	653	134	134	0	21	19,162
Gross Fixed Assets	3,997	284	19,777	8,729	74,212	5,299	25,125	298	26	332	422	653	134	134	0	21	139,446
Contributions - Net	0	0	0	0	(3,627)	(2,459)	(1,209)	(2,473)	(478)	0	0	0	0	0	0	(178)	(10,423)
Future Income Taxes																	
Fixed Assets Recovery	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ECAM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Employee Future Benefits	1,674	125	724	326	596	676	248	30	0	72	0	0	0	0	0	2	4,475
DSM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Future Income Tax Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Future Income Tax Asset	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tax Adjustments for CAR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Future Income Taxes	1,674	125	724	326	596	676	248	30	0	72	0	0	0	0	0	2	4,475
Deferred Financing Costs																	
Unrecoverd pre-2004 costs recover	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrecoverd post-2003 costs recover	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Liabilities - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Asset - Other	685	51	296	134	244	277	102	12	0	29	0	0	0	0	0	1	1,830
Intangible Assets																	
Right of Ways	0	0	0	0	138	94	46	0	0	0	0	0	0	0	0	0	277
Software	281	21	122	55	100	114	42	5	0	12	0	0	0	0	0	0	752
Total Intangible Assets	281	21	122	55	238	207	88	5	0	12	0	0	0	0	0	0	1,029
Deferred Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Working Capital																	
Inventory	0	0	0	0	2,682	0	894	1,829	0	0	0	0	0	0	0	132	5,536
Gross operating expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Income taxes paid	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Working Capital	0	0	0	0	2,682	0	894	1,829	0	0	0	0	0	0	0	132	5,536
Total	6,638	481	20,920	9,244	74,345	4,000	25,248	(298)	(451)	445	422	653	134	134	0	(21)	141,893

MECL 2014 Cost Allocation Model

Schedule 3.4																	
Functionalized Rate Base																	
Second Allocation																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Fixed Assets																	
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																	
Substations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lines and Line Transformers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SCADA and Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission & Distrib	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Fixed Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions - Net	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Future Income Taxes																	
Fixed Assets Recovery	(10,564)	(44)	(5,728)	(1,552)	(10,110)	(8,323)	(3,427)	(5,408)	(2,000)	(49)	(60)	(93)	(19)	(19)	0	(326)	(47,722)
ECAM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Employee Future Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DSM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Future Income Tax Liability	815	3	442	120	780	642	264	417	154	4	5	7	1	1	0	25	3,681
Future Income Tax Asset	2,053	8	1,113	302	1,965	1,617	666	1,051	389	10	12	18	4	4	0	63	9,273
Other	(20)	(0)	(11)	(3)	(20)	(16)	(7)	(10)	(4)	(0)	(0)	(0)	(0)	(0)	0	(1)	(92)
Tax Adjustments for CAR	2,771	11	1,503	407	2,652	2,184	899	1,419	525	13	16	24	5	5	0	86	12,520
Total Future Income Taxes	(4,945)	(20)	(2,682)	(727)	(4,733)	(3,897)	(1,604)	(2,532)	(936)	(23)	(28)	(44)	(9)	(9)	0	(153)	(22,341)
Deferred Financing Costs	95	0	52	14	91	75	31	49	18	0	1	1	0	0	0	3	431
Unrecoverd pre-2004 costs recover	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrecoverd post-2003 costs recover	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Liabilities - Other	(2,629)	(11)	(1,425)	(386)	(2,516)	(2,071)	(853)	(1,346)	(498)	(12)	(15)	(23)	(5)	(5)	0	(81)	(11,875)
Regulatory Asset - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intangible Assets																	
Right of Ways	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Intangible Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Working Capital																	
Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross operating expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Income taxes paid	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Working Capital	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	(7,479)	(31)	(4,055)	(1,099)	(7,158)	(5,893)	(2,426)	(3,828)	(1,416)	(35)	(43)	(66)	(14)	(14)	0	(231)	(33,785)

MECL 2014 Cost Allocation Model

Schedule 3.4																	
Functionalized Rate Base																	
Third Allocation																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Fixed Assets																	
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																	
Substations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lines and Line Transformers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SCADA and Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission & Distrib	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Fixed Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions - Net	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Future Income Taxes																	
Fixed Assets Recovery	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ECAM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Employee Future Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DSM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Future Income Tax Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Future Income Tax Asset	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tax Adjustments for CAR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Future Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Financing Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrecoverd pre-2004 costs recover	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrecoverd post-2003 costs recover	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Liabilities - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Asset - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intangible Assets																	
Right of Ways	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Intangible Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Working Capital																	
Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross operating expenses	280	3,836	113	39	118	96	45	18	1	29	32	24	19	4	0	1	4,656
Income taxes paid	50	(4)	26	7	47	38	16	25	9	0	0	0	0	0	0	2	217
Total Working Capital	330	3,832	139	47	165	134	61	43	10	30	32	24	19	5	0	3	4,873
Total	330	3,832	139	47	165	134	61	43	10	30	32	24	19	5	0	3	4,873

MECL 2014 Cost Allocation Model

Schedule 3.4																	
Functionalized Rate Base																	
Total																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Fixed Assets																	
Production	69,720	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	69,720
Transmission & Distribution																	
Substations	0	0	17,261	8,444	0	0	0	0	0	0	0	0	0	0	0	0	25,705
Lines and Line Transformers	0	0	32,347	129	69,248	55,933	23,083	40,051	0	0	0	0	0	0	0	0	220,790
SCADA and Communications	1,082	0	1,082	1,082	361	361	361	0	0	0	0	0	0	0	0	0	4,328
Meters	0	0	0	0	0	0	0	0	14,460	0	0	0	0	0	0	0	14,460
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,439	2,439
Total Transmission & Distrib	1,082	0	50,690	9,655	69,608	56,293	23,443	40,051	14,460	0	0	0	0	0	0	2,439	267,723
Administrative & General	2,915	284	2,226	1,165	4,604	4,265	1,682	298	26	332	422	653	134	134	0	21	19,162
Gross Fixed Assets	73,718	284	52,916	10,820	74,212	60,559	25,125	40,349	14,486	332	422	653	134	134	0	2,461	356,606
Contributions - Net	0	0	(16,215)	0	(3,627)	(2,459)	(1,209)	(2,473)	(478)	0	0	0	0	0	0	(178)	(26,638)
Future Income Taxes																	0
Fixed Assets Recovery	(10,564)	(44)	(5,728)	(1,552)	(10,110)	(8,323)	(3,427)	(5,408)	(2,000)	(49)	(60)	(93)	(19)	(19)	0	(326)	(47,722)
ECAM	0	2,669	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,669
Deferred Charges	(622)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(622)
Employee Future Benefits	1,674	125	724	326	596	676	248	30	0	72	0	0	0	0	0	2	4,475
DSM	0	(639)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(639)
Future Income Tax Liability	815	3	442	120	780	642	264	417	154	4	5	7	1	1	0	25	3,681
Future Income Tax Asset	2,053	8	1,113	302	1,965	1,617	666	1,051	389	10	12	18	4	4	0	63	9,273
Other	(20)	(0)	(11)	(3)	(20)	(16)	(7)	(10)	(4)	(0)	(0)	(0)	(0)	(0)	0	(1)	(92)
Tax Adjustments for CAR	2,771	11	1,503	407	2,652	2,184	899	1,419	525	13	16	24	5	5	0	86	12,520
Total Future Income Taxes	(3,893)	2,134	(1,957)	(400)	(4,137)	(3,220)	(1,356)	(2,501)	(936)	49	(28)	(44)	(9)	(9)	0	(150)	(16,459)
Deferred Financing Costs	95	0	52	14	91	75	31	49	18	0	1	1	0	0	0	3	431
Unrecoverd pre-2004 costs recover	0	992	0	0	0	0	0	0	0	0	0	0	0	0	0	0	992
Unrecoverd post-2003 costs recover	0	(9,600)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(9,600)
Regulatory Liabilities - Other	(2,629)	(11)	(1,425)	(386)	(2,516)	(2,071)	(853)	(1,346)	(498)	(12)	(15)	(23)	(5)	(5)	0	(81)	(11,875)
Regulatory Asset - Other	685	51	296	134	244	277	102	12	0	29	0	0	0	0	0	1	1,830
Intangible Assets																	
Right of Ways	0	0	3,305	0	138	94	46	0	0	0	0	0	0	0	0	0	3,582
Software	281	21	122	55	100	114	42	5	0	12	0	0	0	0	0	0	752
Total Intangible Assets	281	21	3,427	55	238	207	88	5	0	12	0	0	0	0	0	0	4,334
Deferred Charge	2,239	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,239
Working Capital																	0
Inventory	0	0	0	0	2,682	0	894	1,829	0	0	0	0	0	0	0	132	5,536
Gross operating expenses	280	3,836	113	39	118	96	45	18	1	29	32	24	19	4	0	1	4,656
Income taxes paid	50	(4)	26	7	47	38	16	25	9	0	0	0	0	0	0	2	217
Total Working Capital	330	3,832	139	47	2,847	134	955	1,871	10	30	32	24	19	5	0	134	10,409
Total	70,826	(2,297)	37,232	10,282	67,353	53,501	22,882	35,967	12,603	440	412	611	140	125	0	2,190	312,269

MECL 2014 Cost Allocation Model

Schedule 3.5																	
Functionalized Contributions Related Distribution Plant																	
Direct Assigned (\$,000)																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Fixed Assets																	
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																	
Substations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lines and Line Transformers	0	0	0	0	0	69,853	0	70,327	0	0	0	0	0	0	0	0	140,179
SCADA and Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters	0	0	0	0	0	0	0	0	13,583	0	0	0	0	0	0	0	13,583
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,062	5,062
Total Transmission & Distrib	0	0	0	0	0	69,853	0	70,327	13,583	0	0	0	0	0	0	5,062	158,824
Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Fixed Assets	0	0	0	0	0	69,853	0	70,327	13,583	0	0	0	0	0	0	5,062	158,824
Intangible Assets																	
Right of Ways	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Intangible Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	69,853	0	70,327	13,583	0	0	0	0	0	0	5,062	158,824
For Allocation																	
	Primary &	Distributi on															Total
Fixed Assets																	
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																	
Substations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lines and Line Transformers	137,358	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	137,358
SCADA and Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission & Distrib	137,358	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	137,358
Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Fixed Assets	137,358	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	137,358
Intangible Assets																	
Right of Ways	0	282	0	0	0	0	0	0	0	0	0	0	0	0	0	0	282
Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Intangible Assets	0	282	0	0	0	0	0	0	0	0	0	0	0	0	0	0	282
Total	137,358	282	0	0	0	0	0	0	0	0	0	0	0	0	0	0	137,640
Required Allocation Factors																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Primary & Secondary	0.0 %	0.0 %	0.0 %	0.0 %	75.0 %	0.0 %	25.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Distribution Facilities	0.0 %	0.0 %	0.0 %	0.0 %	49.7 %	33.7 %	16.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %

MECL 2014 Cost Allocation Model

Schedule 3.5																	
Functionalized Contributions Related Distribution Plant																	
Allocation																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Fixed Assets																	
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																	
Substations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lines and Line Transformers	0	0	0	0	103,019	0	34,340	0	0	0	0	0	0	0	0	0	137,358
SCADA and Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission & Distrib	0	0	0	0	103,019	0	34,340	0	0	0	0	0	0	0	0	0	137,358
Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Fixed Assets	0	0	0	0	103,019	0	34,340	0	0	0	0	0	0	0	0	0	137,358
Intangible Assets																	
Right of Ways	0	0	0	0	140	95	47	0	0	0	0	0	0	0	0	0	282
Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Intangible Assets	0	0	0	0	140	95	47	0	0	0	0	0	0	0	0	0	282
Total	0	0	0	0	103,159	95	34,386	0	0	0	0	0	0	0	0	0	137,640
Total																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Fixed Assets																	
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																	
Substations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lines and Line Transformers	0	0	0	0	103,019	69,853	34,340	70,327	0	0	0	0	0	0	0	0	277,537
SCADA and Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters	0	0	0	0	0	0	0	0	13,583	0	0	0	0	0	0	0	13,583
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,062	5,062
Total Transmission & Distrib	0	0	0	0	103,019	69,853	34,340	70,327	13,583	0	0	0	0	0	0	5,062	296,182
Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Fixed Assets	0	0	0	0	103,019	69,853	34,340	70,327	13,583	0	0	0	0	0	0	5,062	296,182
Intangible Assets																	
Right of Ways	0	0	0	0	140	95	47	0	0	0	0	0	0	0	0	0	282
Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Intangible Assets	0	0	0	0	140	95	47	0	0	0	0	0	0	0	0	0	282
Total	0	0	0	0	103,159	69,948	34,386	70,327	13,583	0	0	0	0	0	0	5,062	296,464

MECL 2014 Cost Allocation Model

Schedule 3.6																	
Functionalized Amortization																	
Direct Assigned (\$,000)																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Fixed Assets																	
Production	2,701	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,701
Transmission & Distribution																	
Substations	0	0	0	92	0	0	0	0	0	0	0	0	0	0	0	0	92
Lines and Line Transformers	0	0	1,136	0	0	2,096	0	2,110	0	0	0	0	0	0	0	0	5,341
SCADA and Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters	0	0	0	0	0	0	0	0	407	0	0	0	0	0	0	0	407
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	152	152
Total Transmission & Distrib	0	0	1,136	92	0	2,096	0	2,110	407	0	0	0	0	0	0	152	5,993
Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Fixed Assets	2,701	0	1,136	92	0	2,096	0	2,110	407	0	0	0	0	0	0	152	8,693
Contributions - Net	0	0	(377)	0	0	0	0	0	0	0	0	0	0	0	0	0	(377)
Total	2,701	0	759	92	0	2,096	0	2,110	407	0	0	0	0	0	0	152	8,316
For Allocation																	
	Substatio ns 1841 Account	ECC	SCADA	Primary & Secondar y	Distributi on Facilities	Distributi on Lines	Distributi on Network	Transport ation	Labour	Head Office	Contrib utions Related Distributi on Plant						Total
Fixed Assets																	
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																	
Substations	874	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	874
Lines and Line Transformers	0	0	0	4,121	0	0	17	0	0	0	0	0	0	0	0	0	4,138
SCADA and Communications	0	0	574	0	0	0	0	0	0	0	0	0	0	0	0	0	574
Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission & Distrib	874	0	574	4,121	0	0	17	0	0	0	0	0	0	0	0	0	5,586
Administrative & General	0	17	0	0	0	0	232	681	690	153	0	0	0	0	0	0	1,774
Gross Fixed Assets	874	17	574	4,121	0	0	249	681	690	153	0	0	0	0	0	0	7,361
Contributions - Net	0	0	0	0	0	0	0	0	0	0	(915)	0	0	0	0	0	(915)
Total	874	17	574	4,121	0	0	249	681	690	153	(915)	0	0	0	0	0	6,445

MECL 2014 Cost Allocation Model

Schedule 3.6																	
Functionalized Amortization																	
Required Allocation Factors																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Substations 1841 Account	0.0 %	0.0 %	72.2 %	27.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
ECC	8.3 %	16.7 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
SCADA	25.0 %	0.0 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Primary & Secondary	0.0 %	0.0 %	0.0 %	0.0 %	75.0 %	0.0 %	25.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Distribution Facilities	0.0 %	0.0 %	0.0 %	0.0 %	49.7 %	33.7 %	16.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Distribution Lines	0.0 %	0.0 %	0.0 %	0.0 %	48.4 %	0.0 %	16.1 %	33.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	2.4 %	100.0 %
Distribution Network	0.0 %	0.0 %	0.0 %	6.1 %	46.7 %	31.7 %	15.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Transportation	13.3 %	0.9 %	16.1 %	5.5 %	22.9 %	28.2 %	8.1 %	2.1 %	0.0 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.1 %	100.0 %
Labour	37.4 %	2.8 %	16.2 %	7.3 %	13.3 %	15.1 %	5.5 %	0.7 %	0.0 %	1.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Head Office	11.2 %	0.8 %	11.5 %	3.0 %	11.1 %	9.8 %	4.9 %	4.2 %	0.8 %	2.5 %	12.6 %	19.4 %	4.0 %	4.0 %	0.0 %	0.3 %	100.0 %
Contributions Related Distribution	0.0 %	0.0 %	0.0 %	0.0 %	34.8 %	23.6 %	11.6 %	23.7 %	4.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.7 %	100.0 %
First Allocation																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Fixed Assets																	
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																	
Substations	0	0	631	243	0	0	0	0	0	0	0	0	0	0	0	0	874
Lines and Line Transformers	0	0	0	1	3,099	5	1,033	0	0	0	0	0	0	0	0	0	4,138
SCADA and Communications	144	0	144	144	48	48	48	0	0	0	0	0	0	0	0	0	574
Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission & Distrib	144	0	774	388	3,146	53	1,081	0	0	0	0	0	0	0	0	0	5,586
Administrative & General	367	29	243	111	375	386	139	25	1	34	19	30	6	6	0	2	1,774
Gross Fixed Assets	511	29	1,018	499	3,521	439	1,219	25	1	34	19	30	6	6	0	2	7,361
Contributions - Net	0	0	0	0	(318)	(216)	(106)	(217)	(42)	0	0	0	0	0	0	(16)	(915)
Total	511	29	1,018	499	3,203	223	1,113	(192)	(41)	34	19	30	6	6	0	(14)	6,445

MECL 2014 Cost Allocation Model

Schedule 3.6																	
Functionalized Amortization																	
Total																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Fixed Assets																	
Production	2,701	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,701
Transmission & Distribution																	
Substations	0	0	631	335	0	0	0	0	0	0	0	0	0	0	0	0	966
Lines and Line Transformers	0	0	1,136	1	3,099	2,101	1,033	2,110	0	0	0	0	0	0	0	0	9,479
SCADA and Communications	144	0	144	144	48	48	48	0	0	0	0	0	0	0	0	0	574
Meters	0	0	0	0	0	0	0	0	407	0	0	0	0	0	0	0	407
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	152	152
Total Transmission & Distrib	144	0	1,911	480	3,146	2,149	1,081	2,110	407	0	0	0	0	0	0	152	11,579
Administrative & General	367	29	243	111	375	386	139	25	1	34	19	30	6	6	0	2	1,774
Gross Fixed Assets	3,212	29	2,154	590	3,521	2,535	1,219	2,135	409	34	19	30	6	6	0	154	16,054
Contributions - Net	0	0	(377)	0	(318)	(216)	(106)	(217)	(42)	0	0	0	0	0	0	(16)	(1,293)
Total	3,212	29	1,777	590	3,203	2,319	1,113	1,918	367	34	19	30	6	6	0	138	14,761

MECL 2014 Cost Allocation Model

Schedule 4.0																		
Functionalized Gross Plant																		
Direct Assigned (\$,000)																		
	Generati on	Purchas ed Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total	
Fixed Assets																		
Production	110,331	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	110,331	
Transmission & Distribution																		
Substations	0	0	808	2,878	0	0	0	0	0	0	0	0	0	0	0	0	3,685	
Lines and Line Transformers	0	0	49,561	0	0	69,853	0	70,327	0	0	0	0	0	0	0	0	189,740	
SCADA and Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Meters	0	0	0	0	0	0	0	0	13,583	0	0	0	0	0	0	0	13,583	
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,062	5,062	
Total Transmission & Distrib	0	0	50,369	2,878	0	69,853	0	70,327	13,583	0	0	0	0	0	0	5,062	212,070	
Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Gross Fixed Assets	110,331	0	50,369	2,878	0	69,853	0	70,327	13,583	0	0	0	0	0	0	5,062	322,401	
Intangible Assets																		
Right of Ways	0	0	4,470	0	0	0	0	0	0	0	0	0	0	0	0	0	4,470	
Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Intangible Assets	0	0	4,470	0	0	0	0	0	0	0	0	0	0	0	0	0	4,470	
Total	110,331	0	54,839	2,878	0	69,853	0	70,327	13,583	0	0	0	0	0	0	5,062	326,871	
For Allocation																		
	First Allocation				Second Al	Third Allocation												Total
	Substatio ns 1841 Account	ECC	SCADA	Primary & Secondar y	Distributi on Facilities	Distributi on Network	Transport ation	Labour	Head Office									
Fixed Assets																		
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transmission & Distribution																		
Substations	38,006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	38,006	
Lines and Line Transformers	0	0	0	137,358	0	2,134	0	0	0	0	0	0	0	0	0	0	139,492	
SCADA and Communications	0	0	9,574	0	0	0	0	0	0	0	0	0	0	0	0	0	9,574	
Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Transmission & Distrib	38,006	0	9,574	137,358	0	2,134	0	0	0	0	0	0	0	0	0	0	187,072	
Administrative & General	0	697	0	0	0	7,255	9,086	5,664	5,114	0	0	0	0	0	0	0	27,815	
Gross Fixed Assets	38,006	697	9,574	137,358	0	9,389	9,086	5,664	5,114	0	0	0	0	0	0	0	214,887	
Intangible Assets																		
Right of Ways	0	0	0	0	282	0	0	0	0	0	0	0	0	0	0	0	282	
Software	0	0	0	0	0	0	0	1,794	0	0	0	0	0	0	0	0	1,794	
Total Intangible Assets	0	0	0	0	282	0	0	1,794	0	0	0	0	0	0	0	0	2,076	
Total	38,006	697	9,574	137,358	282	9,389	9,086	7,458	5,114	0	0	0	0	0	0	0	216,964	

MECL 2014 Cost Allocation Model

Schedule 4.0																	
Functionalized Gross Plant																	
Required Allocation Factors																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Substations 1841 Account	0.0 %	0.0 %	72.2 %	27.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
ECC	8.3 %	16.7 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
SCADA	25.0 %	0.0 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Primary & Secondary	0.0 %	0.0 %	0.0 %	0.0 %	75.0 %	0.0 %	25.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Distribution Facilities	0.0 %	0.0 %	0.0 %	0.0 %	49.7 %	33.7 %	16.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Distribution Network	0.0 %	0.0 %	0.0 %	6.1 %	46.7 %	31.7 %	15.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Transportation	13.3 %	0.9 %	16.1 %	5.5 %	22.9 %	28.2 %	8.1 %	2.1 %	0.0 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.1 %	100.0 %
Labour	37.4 %	2.8 %	16.2 %	7.3 %	13.3 %	15.1 %	5.5 %	0.7 %	0.0 %	1.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Head Office	11.2 %	0.8 %	11.5 %	3.0 %	11.1 %	9.8 %	4.9 %	4.2 %	0.8 %	2.5 %	12.6 %	19.4 %	4.0 %	4.0 %	0.0 %	0.3 %	100.0 %
First Allocation																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Fixed Assets																	
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																	
Substations	0	0	27,426	10,580	0	0	0	0	0	0	0	0	0	0	0	0	38,006
Lines and Line Transformers	0	0	0	0	103,019	0	34,340	0	0	0	0	0	0	0	0	0	137,358
SCADA and Communications	2,394	0	2,394	2,394	798	798	798	0	0	0	0	0	0	0	0	0	9,574
Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission & Distrib	2,394	0	29,819	12,973	103,816	798	35,137	0	0	0	0	0	0	0	0	0	184,938
Administrative & General	58	116	174	174	58	58	58	0	0	0	0	0	0	0	0	0	697
Gross Fixed Assets	2,452	116	29,994	13,147	103,874	856	35,195	0	0	0	0	0	0	0	0	0	185,635
Intangible Assets																	
Right of Ways	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Intangible Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,452	116	29,994	13,147	103,874	856	35,195	0	0	0	0	0	0	0	0	0	185,635

MECL 2014 Cost Allocation Model

Schedule 4.0																	
Functionalized Gross Plant																	
Second Allocation																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Fixed Assets																	
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																	
Substations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lines and Line Transformers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SCADA and Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission & Distrib	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Fixed Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intangible Assets																	
Right of Ways	0	0	0	0	140	95	47	0	0	0	0	0	0	0	0	0	282
Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Intangible Assets	0	0	0	0	140	95	47	0	0	0	0	0	0	0	0	0	282
Total	0	0	0	0	140	95	47	0	0	0	0	0	0	0	0	0	282
Third Allocation																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Fixed Assets																	
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																	
Substations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lines and Line Transformers	0	0	0	130	996	676	332	0	0	0	0	0	0	0	0	0	2,134
SCADA and Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission & Distrib	0	0	0	130	996	676	332	0	0	0	0	0	0	0	0	0	2,134
Administrative & General	3,896	282	2,970	1,506	6,789	6,210	2,434	438	40	476	643	994	205	205	0	32	27,119
Gross Fixed Assets	3,896	282	2,970	1,636	7,785	6,886	2,766	438	40	476	643	994	205	205	0	32	29,253
Intangible Assets																	
Right of Ways	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software	671	50	290	131	239	271	100	12	0	29	0	0	0	0	0	1	1,794
Total Intangible Assets	671	50	290	131	239	271	100	12	0	29	0	0	0	0	0	1	1,794
Total	4,567	332	3,261	1,767	8,024	7,157	2,866	451	40	505	643	994	205	205	0	32	31,047

MECL 2014 Cost Allocation Model

Schedule 4.0																	
Functionalized Gross Plant																	
Total																	
	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Fixed Assets																	
Production	110,331	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	110,331
Transmission & Distribution																	
Substations	0	0	28,234	13,457	0	0	0	0	0	0	0	0	0	0	0	0	41,691
Lines and Line Transformers	0	0	49,561	130	104,015	70,528	34,672	70,327	0	0	0	0	0	0	0	0	329,232
SCADA and Communications	2,394	0	2,394	2,394	798	798	798	0	0	0	0	0	0	0	0	0	9,574
Meters	0	0	0	0	0	0	0	0	13,583	0	0	0	0	0	0	0	13,583
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,062	5,062
Total Transmission & Distrib	2,394	0	80,188	15,981	104,813	71,326	35,469	70,327	13,583	0	0	0	0	0	0	5,062	399,142
Administrative & General	3,954	398	3,144	1,680	6,847	6,268	2,492	438	40	476	643	994	205	205	0	32	27,815
Gross Fixed Assets	116,678	398	83,332	17,661	111,660	77,595	37,962	70,765	13,623	476	643	994	205	205	0	5,094	537,288
Intangible Assets																	
Right of Ways	0	0	4,470	0	140	95	47	0	0	0	0	0	0	0	0	0	4,752
Software	671	50	290	131	239	271	100	12	0	29	0	0	0	0	0	1	1,794
Total Intangible Assets	671	50	4,761	131	379	366	146	12	0	29	0	0	0	0	0	1	6,547
Total	117,350	448	88,093	17,792	112,039	77,961	38,108	70,777	13,623	505	643	994	205	205	0	5,094	543,835

MECL 2014 Cost Allocation Model

Schedule 4.1	
Revenue Requirement Summary (\$,0000)	
Operating Expenses	
Energy Costs	106,818
ECAM Adjustment	12,358
Net Energy Costs	119,176
Distribution	3,925
Transmission	922
Transmission and Distribution -	1,994
Transmission - OATT	172
General	11,025
Total Operating Expenses	137,214
Amortization	
Amortization Other	688
Amortization Plant And Equipme	14,761
Total Amortization	15,450
Total Operating Income	152,663
Financing Expenses	
Long-Term Debt	11,983
Short-Term Debt	500
Interest Charged To Constructio	(368)
Amortization of Financing Costs	5
Total Financing Expenses	12,119
Earnings before Income Taxes	164,782
Income Taxes	5,658
Net Earnings	12,246
Gross Revenue Requirement	182,686
OATT Revenue	(1,830)
Other Revenue	(1,852)
Net Revenue Requirement	179,004

MECL 2014 Cost Allocation Model

Schedule 4.2				
Rate Base (\$,000)				
	Open	Close	Mid Year	Basis for Functionalization
Fixed Assets				
Production	69,831	69,610	69,720	Detailed Analysis
Transmission & Distribution				
Substations	25,028	26,382	25,705	Detailed Analysis
Lines and Line Transformers	216,131	225,450	220,790	Detailed Analysis
SCADA and Communications	4,471	4,185	4,328	Detailed Analysis
Meters	14,107	14,813	14,460	Detailed Analysis
Street & Private Area Lights	2,332	2,547	2,439	Detailed Analysis
Total Transmission & Distrib	262,069	273,377	267,723	
Administrative & General	18,851	19,473	19,162	Detailed Analysis
Net Fixed Assets	350,751	362,461	356,606	
Contributions - Net	(27,022)	(26,255)	(26,638)	Detailed Analysis
Future Income Taxes				
Fixed Assets Recovery	(45,858)	(49,586)	(47,722)	Net Plant
ECAM	3,768	1,569	2,669	Purchased Power
Deferred Charges	(637)	(608)	(622)	Generation
Employee Future Benefits	3,784	5,166	4,475	Labour
DSM	(108)	(1,170)	(639)	Purchased Power
Future Income Tax Liability	3,188	4,174	3,681	Net Plant
Future Income Tax Asset	8,210	10,336	9,273	Net Plant
Other	(487)	302	(92)	Net Plant
Tax Adjustments for CAR	12,520	12,520	12,520	Net Plant
Total Future Income Taxes	(15,620)	(17,298)	(16,459)	Net Plant
Deferred Financing Costs	433	428	431	Net Plant
Unrecoverd pre-2004 costs recove	1,984	0	992	Purchased Power
Unrecoverd post-2003 costs recove	(14,138)	(5,062)	(9,600)	Purchased Power
Regulatory Liabilities - Other	(10,285)	(13,465)	(11,875)	Net Plant
Regulatory Asset - Other	0	3,660	1,830	Labour
Intangible Assets				
Right of Ways	3,670	3,495	3,582	Detailed Analysis
Software	727	776	752	Detailed Analysis
Total Intangible Assets	4,397	4,271	4,334	
Deferred Charge	2,404	2,075	2,239	Generation
Working Capital				
Inventory	5,363	5,710	5,536	Distribution Lines
Gross operating expenses	4,604	4,709	4,656	O&M
Income taxes paid	306	128	217	Rate Base Excluding WC
Total Working Capital	10,273	10,546	10,409	
Rate Base	303,176	321,361	312,269	

MECL 2014 Cost Allocation Model

Schedule 5.0																	
Functional Allocator Summary																	
Percent (%)																	
Functional Allocator	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Exogenous Allocators																	
Substations 1841 Account	0.0 %	0.0 %	72.2 %	27.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Primary & Secondary	0.0 %	0.0 %	0.0 %	0.0 %	75.0 %	0.0 %	25.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Call Center	0.0 %	0.0 %	5.0 %	0.0 %	3.3 %	3.3 %	3.3 %	0.0 %	0.0 %	5.0 %	20.0 %	40.0 %	10.0 %	10.0 %	0.0 %	0.0 %	100.0 %
ECC	8.3 %	16.7 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
SCADA	25.0 %	0.0 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Allocators Based on Fixed Assets																	
Environmental	50.0 %	0.0 %	0.0 %	2.0 %	0.0 %	48.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
T&D Transformers	0.0 %	0.0 %	1.1 %	3.9 %	0.0 %	95.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Distribution Facilities	0.0 %	0.0 %	0.0 %	0.0 %	49.7 %	33.7 %	16.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Right of Way Amortization	0.0 %	0.0 %	91.9 %	0.0 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Engineering	0.6 %	0.0 %	21.1 %	4.0 %	25.8 %	17.6 %	8.8 %	17.5 %	3.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.3 %	100.0 %
Procurement	0.0 %	0.0 %	21.0 %	3.4 %	26.3 %	17.8 %	8.8 %	17.9 %	3.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.3 %	100.0 %
Distribution Lines	0.0 %	0.0 %	0.0 %	0.0 %	48.4 %	0.0 %	16.1 %	33.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	2.4 %	100.0 %
Distribution Network	0.0 %	0.0 %	0.0 %	6.1 %	46.7 %	31.7 %	15.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
T&D Plant	0.0 %	0.0 %	21.2 %	4.0 %	26.0 %	17.7 %	8.8 %	17.6 %	3.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.3 %	100.0 %
Total Plant	21.6 %	0.1 %	16.2 %	3.3 %	20.6 %	14.3 %	7.0 %	13.0 %	2.5 %	0.1 %	0.1 %	0.2 %	0.0 %	0.0 %	0.0 %	0.9 %	100.0 %
Contributions Related Distributi	0.0 %	0.0 %	0.0 %	0.0 %	34.8 %	23.6 %	11.6 %	23.7 %	4.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.7 %	100.0 %
Amortization	21.8 %	0.2 %	12.0 %	4.0 %	21.7 %	15.7 %	7.5 %	13.0 %	2.5 %	0.2 %	0.1 %	0.2 %	0.0 %	0.0 %	0.0 %	0.9 %	100.0 %
Net Plant	22.1 %	0.1 %	12.0 %	3.3 %	21.2 %	17.4 %	7.2 %	11.3 %	4.2 %	0.1 %	0.1 %	0.2 %	0.0 %	0.0 %	0.0 %	0.7 %	100.0 %
Rate Base Excluding WC	22.9 %	(2.0)%	12.1 %	3.3 %	21.9 %	17.4 %	7.4 %	11.7 %	4.1 %	0.1 %	0.1 %	0.2 %	0.0 %	0.0 %	0.0 %	0.7 %	100.0 %
G&T Rate Base	65.5 %	0.0 %	34.5 %	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 %	100.0 %
Rate Base	22.7 %	(0.7)%	11.9 %	3.3 %	21.6 %	17.1 %	7.3 %	11.5 %	4.0 %	0.1 %	0.1 %	0.2 %	0.0 %	0.0 %	0.0 %	0.7 %	100.0 %
Allocators Based on O&M																	
Transportation	13.3 %	0.9 %	16.1 %	5.5 %	22.9 %	28.2 %	8.1 %	2.1 %	0.0 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.1 %	100.0 %
Labour	37.4 %	2.8 %	16.2 %	7.3 %	13.3 %	15.1 %	5.5 %	0.7 %	0.0 %	1.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
O&M	6.0 %	82.4 %	2.4 %	0.8 %	2.5 %	2.1 %	1.0 %	0.4 %	0.0 %	0.6 %	0.7 %	0.5 %	0.4 %	0.1 %	0.0 %	0.0 %	100.0 %
Blended Allocators																	
Finance Labour	10.7 %	0.8 %	9.1 %	2.8 %	9.4 %	8.1 %	3.5 %	4.0 %	0.7 %	0.5 %	28.6 %	21.4 %	0.0 %	0.0 %	0.0 %	0.3 %	100.0 %
Finance Admin	5.3 %	0.4 %	4.6 %	1.4 %	4.7 %	4.1 %	1.7 %	2.0 %	0.4 %	0.2 %	64.3 %	10.7 %	0.0 %	0.0 %	0.0 %	0.1 %	100.0 %
Customer Service	0.0 %	0.0 %	2.8 %	0.0 %	1.8 %	1.8 %	1.8 %	0.0 %	0.0 %	27.8 %	11.0 %	22.0 %	25.5 %	5.5 %	0.0 %	0.0 %	100.0 %
Head Office	11.2 %	0.8 %	11.5 %	3.0 %	11.1 %	9.8 %	4.9 %	4.2 %	0.8 %	2.5 %	12.6 %	19.4 %	4.0 %	4.0 %	0.0 %	0.3 %	100.0 %

MECL 2014 Cost Allocation Model

Schedule 5.1																	
Functional Allocator Worksheet																	
Exogenous Allocators																	
Functional Allocator	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collectio n	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Substations 1841 Account	0	0	72	28	0	0	0	0	0	0	0	0	0	0	0	0	100
Primary & Secondary	0	0	0	0	75	0	25	0	0	0	0	0	0	0	0	0	100
Call Center	0	0	5	0	3	3	3	0	0	5	20	40	10	10	0	0	100
ECC	8	17	25	25	8	8	8	0	0	0	0	0	0	0	0	0	100
SCADA	25	0	25	25	8	8	8	0	0	0	0	0	0	0	0	0	100
Allocators Based on Fixed Assets (\$,000)																	
Functional Allocator	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collectio n	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Environmental																	0
Wires	0	0	0	2,868	0	69,853	0	0	0	0	0	0	0	0	0	0	72,720
Generation	72,720																72,720
Total	72,720	0	0	2,868	0	69,853	0	0	0	0	0	0	0	0	0	0	145,441
T&D Transformers																	
Substations			808	2,878													3,685
Lines and Line Transformers						69,853											69,853
Total	0	0	808	2,878	0	69,853	0	0	0	0	0	0	0	0	0	0	73,538
Distribution Facilities																	
Substations					0	0	0										0
Lines and Line Transformers					103,019	69,853	34,340										207,211
Total	0	0	0	0	103,019	69,853	34,340	0	0	0	0	0	0	0	0	0	207,211
Right of Way Amortization																	
Transmission Component			100.0 %														103
Distribution Component					49.7 %	33.7 %	16.6 %										9
Total	0	0	103	0	4	3	1	0	0	0	0	0	0	0	0	0	112
Engineering																	
Total Transmission & Distribut	2,394	0	80,188	15,851	103,816	70,651	35,137	70,327	13,583	0	0	0	0	0	0	5,062	397,008
Administrative & General	58	116	174	174	58	58	58	0	0	0	0	0	0	0	0	0	697
Right of Ways	0	0	4,470	0	140	95	47	0	0	0	0	0	0	0	0	0	4,752
Total	2,452	116	84,833	16,025	104,015	70,804	35,242	70,327	13,583	0	0	0	0	0	0	5,062	402,457
Procurement																	
Substations	0	0	28,234	13,457	0	0	0	0	0	0	0	0	0	0	0	0	41,691
Lines and Line Transformers	0	0	49,561	0	103,019	69,853	34,340	70,327	0	0	0	0	0	0	0	0	327,098
Meters	0	0	0	0	0	0	0	0	13,583	0	0	0	0	0	0	0	13,583
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,062	5,062
Right of Ways	0	0	4,470	0	140	95	47	0	0	0	0	0	0	0	0	0	4,752
Total	0	0	82,265	13,457	103,159	69,948	34,386	70,327	13,583	0	0	0	0	0	0	5,062	392,186
Distribution Lines																	
Distribution Network				13,457	103,159	69,948	34,386										220,950
T&D Plant			84,833	16,025	104,015	70,804	35,242	70,327	13,583	0	0	0	0	0	0	5,062	399,890
Total Plant	117,350	448	88,093	17,792	112,039	77,961	38,108	70,777	13,623	505	643	994	205	205	0	5,094	543,835
Contributions Related Distribution	0	0	0	0	103,159	69,948	34,386	70,327	13,583	0	0	0	0	0	0	5,062	296,464
Amortization	3,212	29	1,777	590	3,203	2,319	1,113	1,918	367	34	19	30	6	6	0	138	14,761
Net Plant																	
Gross Fixed Assets	73,718	284	52,916	10,820	74,212	60,559	25,125	40,349	14,486	332	422	653	134	134	0	2,461	356,606
Contributions - Net	0	0	(16,215)	0	(3,627)	(2,459)	(1,209)	(2,473)	(478)	0	0	0	0	0	0	(178)	(26,638)
Total Intangible Assets	281	21	3,427	55	238	207	88	5	0	12	0	0	0	0	0	0	4,334
Total	73,999	305	40,127	10,875	70,823	58,307	24,004	37,882	14,009	344	422	653	134	134	0	2,283	334,302
Rate Base Excluding WC	70,496	(6,129)	37,093	10,236	67,188	53,367	22,822	35,924	12,593	410	380	587	121	121	0	2,187	307,396
G&T Rate Base	70,826		37,232														108,058
Rate Base	70,826	(2,297)	37,232	10,282	67,353	53,501	22,882	35,967	12,603	440	412	611	140	125	0	2,190	312,269
Allocators Based on O&M (\$,000)																	
Functional Allocator	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collectio n	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Transportation	45	3	55	19	78	95	28	7	0	10	0	0	0	0	0	1	339
Labour	1,781	133	771	347	634	720	264	32	0	76	0	0	0	0	0	2	4,761
O&M	8,135	111,439	3,292	1,142	3,419	2,796	1,296	511	22	849	928	698	561	129	0	37	135,253

MECL 2014 Cost Allocation Model

Schedule 5.2																	
Functional Allocator Worksheet, Blended Allocators																	
Finance Labour																	
FTEs by Function																	
Billing	2.0	Billing															
Customer Payments	1.0	Remittance & Collection															
Collection	0.5	Remittance & Collection															
Purchasing	0.5	Procurement															
Payroll	1.0	Labour															
Accounts Receivable (Non-Elect)	1.0	Labour															
Accounts Payable	1.0	Procurement															
Total	7.0																
Weighting																	
Allocator	Weight																
Billing	29 %																
Remittance & Collection	21 %																
Procurement	21 %																
Labour	29 %																
Total	100 %																
Allocator Components																	
Functional Allocator	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Billing											100.0 %						100.0 %
Remittance & Collection												100.0 %					100.0 %
Procurement	0.0 %	0.0 %	21.0 %	3.4 %	26.3 %	17.8 %	8.8 %	17.9 %	3.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.3 %	100.0 %
Labour	37.4 %	2.8 %	16.2 %	7.3 %	13.3 %	15.1 %	5.5 %	0.7 %	0.0 %	1.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Average	10.7 %	0.8 %	9.1 %	2.8 %	9.4 %	8.1 %	3.5 %	4.0 %	0.7 %	0.5 %	28.6 %	21.4 %	0.0 %	0.0 %	0.0 %	0.3 %	100.0 %
Finance Admin																	
Weighting																	
Finance Labour	50 %																
Billing	50 %																
Total	100 %																
Allocator Components																	
Functional Allocator	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Finance Labour	10.7 %	0.8 %	9.1 %	2.8 %	9.4 %	8.1 %	3.5 %	4.0 %	0.7 %	0.5 %	28.6 %	21.4 %	0.0 %	0.0 %	0.0 %	0.3 %	100.0 %
Billing											100.0 %						100.0 %
Average	5.3 %	0.4 %	4.6 %	1.4 %	4.7 %	4.1 %	1.7 %	2.0 %	0.4 %	0.2 %	64.3 %	10.7 %	0.0 %	0.0 %	0.0 %	0.1 %	100.0 %
Customer Service																	
Weighting																	
Call Centre	55 %																
Uncollectibles & Damage Claims	20 %																
Meter Reading	25 %																
Total	100 %																

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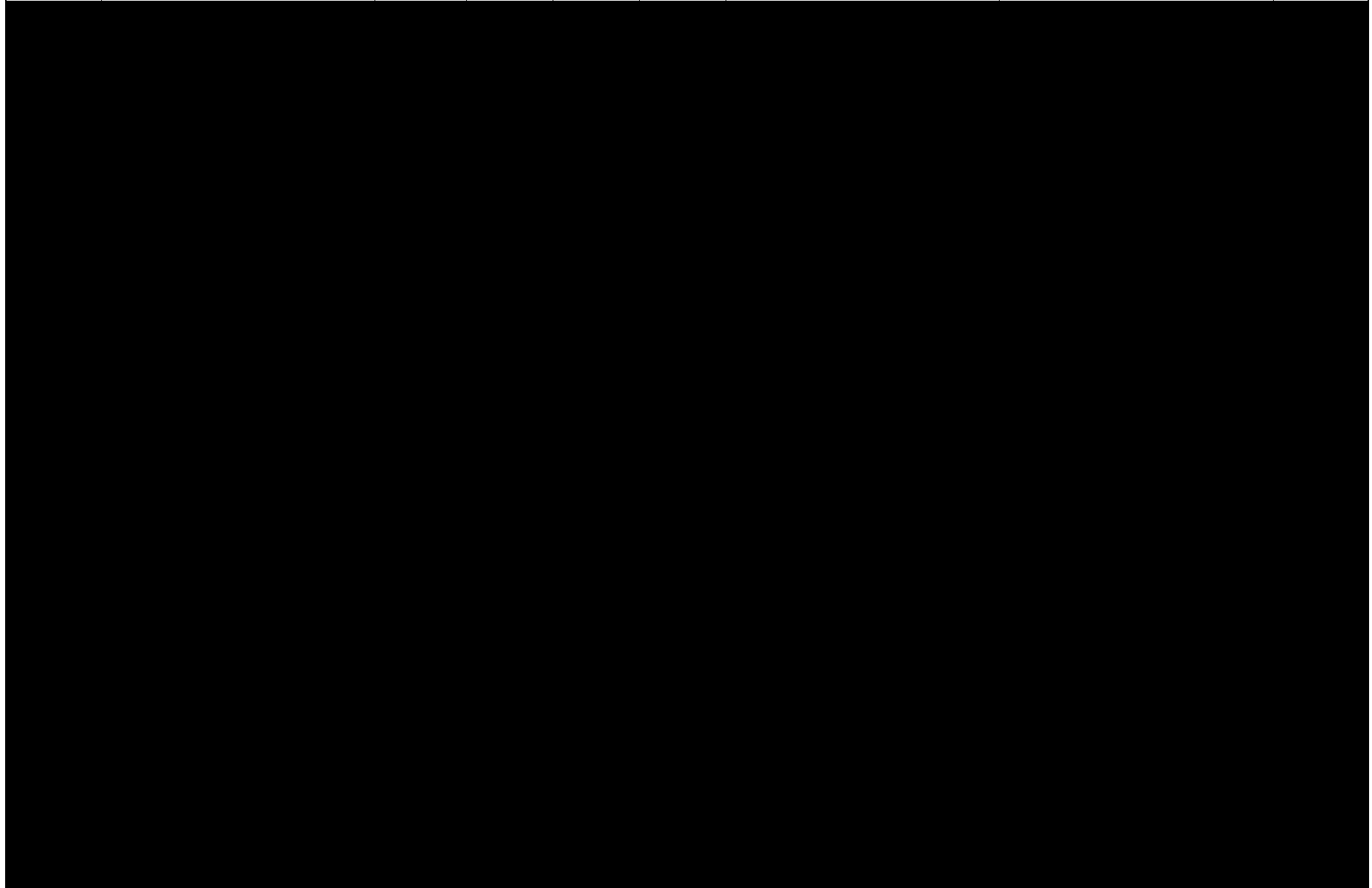
Schedule 5.2																	
Functional Allocator Worksheet, Blended Allocators																	
Allocator Components																	
Functional Allocator	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Call Center	0.0 %	0.0 %	5.0 %	0.0 %	3.3 %	3.3 %	3.3 %	0.0 %	0.0 %	5.0 %	20.0 %	40.0 %	10.0 %	10.0 %	0.0 %	0.0 %	100.0 %
Uncollectibles & Damage Claims													100.0 %				100.0 %
Meter Reading										100.0 %							100.0 %
Average	0.0 %	0.0 %	2.8 %	0.0 %	1.8 %	1.8 %	1.8 %	0.0 %	0.0 %	27.8 %	11.0 %	22.0 %	25.5 %	5.5 %	0.0 %	0.0 %	100.0 %
Head Office																	
Allocation of Head Office Floor Space																	
Function	Floor	Occupanc y	Allocator														
Customer Service	1	100 %	Call Center														
Customer Service	2	100 %	Call Center														
Engineering	3	75 %	Engineering														
Information Technology	3	25 %	Labour														
Finance	4	80 %	Finance Labour														
Procurement	4	20 %	Procurement														
Executive	5	100 %	Labour														
Weighting																	
Allocator	Weight																
Call Center	40 %																
Finance Labour	16 %																
Engineering	15 %																
Procurement	4 %																
Labour	25 %																
Total	100 %																
Allocator Components																	
Functional Allocator	Generati on	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payment s	Lighting	Total
Call Center	0.0 %	0.0 %	5.0 %	0.0 %	3.3 %	3.3 %	3.3 %	0.0 %	0.0 %	5.0 %	20.0 %	40.0 %	10.0 %	10.0 %	0.0 %	0.0 %	100.0 %
Finance Labour	10.7 %	0.8 %	9.1 %	2.8 %	9.4 %	8.1 %	3.5 %	4.0 %	0.7 %	0.5 %	28.6 %	21.4 %	0.0 %	0.0 %	0.0 %	0.3 %	100.0 %
Engineering	0.6 %	0.0 %	21.1 %	4.0 %	25.8 %	17.6 %	8.8 %	17.5 %	3.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.3 %	100.0 %
Procurement	0.0 %	0.0 %	21.0 %	3.4 %	26.3 %	17.8 %	8.8 %	17.9 %	3.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.3 %	100.0 %
Labour	37.4 %	2.8 %	16.2 %	7.3 %	13.3 %	15.1 %	5.5 %	0.7 %	0.0 %	1.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Average	11.2 %	0.8 %	11.5 %	3.0 %	11.1 %	9.8 %	4.9 %	4.2 %	0.8 %	2.5 %	12.6 %	19.4 %	4.0 %	4.0 %	0.0 %	0.3 %	100.0 %

MECL 2014 Cost Allocation Model

Schedule 6.0								
Revenue Requirement 2014								
Account	Description	2014 Trial Balance	Power Supply Demand Related	Labour Related	Vehicle Related	O&M Reporting	Functionalization Method	Power Supply Demand Related (%)
[Redacted Content]								

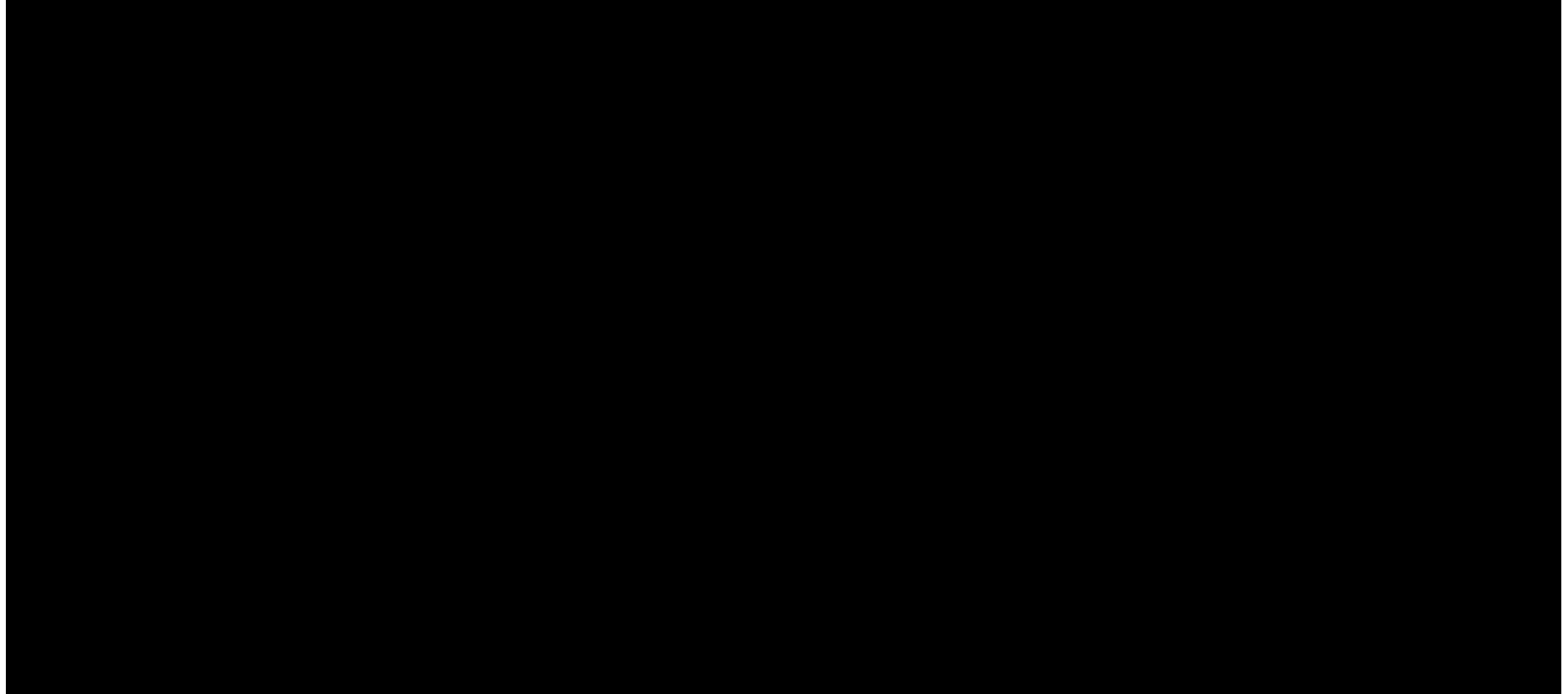
MECL 2014 Cost Allocation Model

Schedule 6.0									
Revenue Requirement 2014									



MECL 2014 Cost Allocation Model

Schedule 6.0								
Revenue Requirement 2014								



MECL 2014 Cost Allocation Model

Schedule 6.1 Plant In Service 2014																
Account	Name	Fixed Assets			Accumulated Amortization			WIP			Net		Presentation Header	Basis for Functionalization		
		Open	Close	Year	Open	Close	Year	Open	Close	Year	Fixed Assets	Amortization				
1101	Prod Power Plant Land	2,261,810	2,261,810	2,261,810	0	0	0	0	0	0	0	2,261,810	0	Production	Generation	
1102	Prod Power Plant Build & Structure	7,673,269	7,918,834	7,796,051	3,509,033	3,619,017	3,564,025	(0)	0	(0)	4,232,026	194,901	0	Production	Generation	
1103	Prod Pumphouse Elect Equip	1,630,613	1,630,613	1,630,613	998,295	1,039,060	1,018,677	0	0	0	611,935	40,765	0	Production	Generation	
1104	Prod Pumphouse Mech Equip	32,949	32,949	32,949	20,172	20,996	20,584	0	0	0	12,365	824	0	Production	Generation	
1105	Prod Boiler Plant Equip	24,532,276	24,674,199	24,603,237	13,698,121	14,235,324	13,966,723	0	0	0	10,636,515	615,081	0	Production	Generation	
1107	Prod Turbine & Aux Equip	22,001,131	22,091,772	22,046,451	11,301,421	11,783,906	11,542,664	(0)	0	(0)	10,503,788	551,161	0	Production	Generation	
1109	Gas Turbine & Aux Equip	34,676,317	34,716,216	34,696,267	4,409,364	5,237,119	4,823,241	0	0	0	29,873,025	867,407	0	Production	Generation	
1113	Prod Elect Equip Plant & Yard	2,283,113	2,283,113	2,283,113	1,647,824	1,704,902	1,676,363	0	0	0	606,750	57,078	0	Production	Generation	
1115	Prod Misc Power Plant Equip	1,506,403	1,506,403	1,506,403	905,300	942,960	924,130	0	0	0	582,273	37,660	0	Production	Generation	
1135	Prod Shop Equip	6,483	6,483	6,483	3,964	4,126	4,045	0	0	0	2,438	162	0	Production	Generation	
1139	Prod River Pumphouse Build	1,026,497	1,026,497	1,026,497	364,822	390,484	377,653	0	0	0	648,844	25,662	0	Production	Generation	
1201	Prod Borden Power Plant Land	43,567	43,567	43,567	0	0	0	0	0	0	43,567	0	0	Production	Generation	
1202	Prod Borden Build & Structures	481,306	481,306	481,306	155,789	167,822	161,806	0	0	0	319,500	12,033	0	Production	Generation	
1209	Prod Borden Gas Turbine & Aux Eq	10,821,169	11,966,968	11,394,068	2,474,170	2,214,800	2,344,485	(0)	0	(0)	9,049,583	284,852	0	Production	Generation	
1215	Prod Borden Misc Equip	320,116	320,116	320,116	82,393	90,396	86,394	0	0	0	233,722	8,003	0	Production	Generation	
1301	ECC Land	20,470	20,470	20,470	0	0	0	0	0	0	20,470	0	0	Administrative & General	ECC	
1315	Prod ECC Misc Power Plant Equip	201,817	201,817	201,817	97,021	102,067	99,544	0	0	0	102,274	5,045	0	Production	Generation	
1355	ECC UG Cables	0	0	0	0	0	0	0	0	0	0	0	0	Production	Generation	
1379	ECC Build	676,209	676,209	676,209	236,136	253,041	244,589	0	0	0	431,620	16,905	0	Administrative & General	ECC	
1740	Dist Substation Land	4,506	4,506	4,506	0	0	0	0	0	0	4,506	0	0	Substations	Substations	
1741	Dist Substation Equip Build & Stru	2,815,526	2,919,644	2,867,585	741,196	832,959	787,078	(0)	0	(0)	2,080,507	91,763	0	Substations	Substations	
1744	Dist Land	5,467	5,467	5,467	0	0	0	0	0	0	5,467	0	0	Substations	Substations	
1748	Dist OH Conductors	65,119,477	69,263,558	67,191,518	19,115,890	20,830,963	19,973,427	(0)	3,478	1,739	47,216,352	2,015,746	0	Lines and Line Transformers	Primary & Secondary	
1749	Dist Poles & Fixtures	57,501,574	59,641,439	58,571,506	22,533,443	23,928,532	23,230,987	(0)	0	(0)	35,340,519	1,757,145	0	Lines and Line Transformers	Primary & Secondary	
1750	Dist Line Control Devices	8,540,526	8,839,199	8,689,862	2,144,193	2,015,879	2,080,036	3,156	1,952	2,554	6,607,272	260,696	0	Lines and Line Transformers	Primary & Secondary	
1751	Dist Transformers	58,638,965	61,376,167	60,007,566	12,758,027	13,197,361	12,977,694	(15)	0	(7)	47,029,880	1,800,227	0	Lines and Line Transformers	Transformers	
1752	Dist Transformer Installations	9,452,237	10,237,963	9,845,100	1,538,824	1,691,625	1,615,225	(0)	0	(0)	8,229,875	295,353	0	Lines and Line Transformers	Transformers	
1753	Dist Service Lines	66,898,375	69,751,188	68,324,782	28,451,345	30,406,155	29,428,750	0	876	438	38,895,594	2,049,743	0	Lines and Line Transformers	Service Lines	
1754	Dist Street & Yard Lights	4,273,604	4,542,820	4,408,212	2,109,846	2,143,939	2,126,893	0	0	0	2,281,320	132,246	0	Street & Private Area Lights	Lighting	
1755	Dist UG Conductors	2,874,264	2,936,144	2,905,204	1,020,590	1,104,321	1,062,456	0	0	0	1,842,748	87,156	0	Lines and Line Transformers	Primary & Secondary	
1756	Dist UG Service Lines	1,994,639	2,009,154	2,001,897	817,026	873,897	845,462	0	1,261	631	1,155,804	60,057	0	Lines and Line Transformers	Service Lines	
1757	Dist UG System Street Lights	653,789	653,789	653,789	485,835	505,449	495,642	0	0	0	158,147	19,614	0	Street & Private Area Lights	Lighting	
1758	Dist Meters	12,956,979	13,399,311	13,178,145	324,982	183,350	254,166	(0)	0	(0)	12,923,979	395,344	0	Meters	Meter Assets	
1759	Dist Meter Installations	384,244	424,951	404,598	(1,090,401)	(1,172,447)	(1,131,424)	0	0	0	1,536,022	12,138	0	Meters	Meter Assets	
1760	Dist Communications System	7,846,450	8,203,900	8,025,175	4,106,516	4,588,027	4,347,272	(0)	69,460	34,730	3,643,174	481,511	0	SCADA and Communications	SCADA	
1761	Dist Eng Test & Survey Equip	659,734	671,319	665,527	237,437	258,734	248,085	0	0	0	417,441	21,297	0	Administrative & General	Distribution Network	
1762	Dist Tools & Stores Equip	853,852	909,867	881,860	312,902	341,121	327,012	533	0	267	554,581	28,220	0	Administrative & General	Distribution Network	
1763	Supervisory Scada System	1,549,237	1,549,237	1,549,237	817,685	910,640	864,163	0	0	0	685,075	92,954	0	SCADA and Communications	SCADA	
1777	Dist General Property Land	329,731	329,731	329,731	0	0	0	0	0	0	329,731	0	0	Administrative & General	Head Office	
1778	Dist General Prop Build Office	4,668,598	4,900,561	4,784,580	1,684,906	1,822,696	1,753,801	0	0	0	3,030,779	153,107	0	Administrative & General	Head Office	
1779	Dist General Property Build District	5,565,393	5,849,767	5,707,580	1,929,293	2,106,579	2,017,936	0	0	0	3,689,644	182,643	0	Administrative & General	Distribution Network	
1780	Office Equip	857,328	862,362	859,845	562,092	589,607	575,849	0	0	0	283,995	27,515	0	Administrative & General	Labour	
1781	Transportation Equip	8,476,117	9,695,001	9,085,559	2,518,932	3,172,675	2,845,803	84,000	0	42,000	6,197,756	681,417	0	Administrative & General	Transportation	
1784	Computer Hardware	1,417,566	1,597,955	1,507,761	(109,717)	88,144	(10,786)	0	0	0	1,518,547	208,071	0	Administrative & General	Labour	
1785	Computer Software	3,145,225	3,447,412	3,296,319	363,046	817,938	590,492	0	0	36,678	18,339	2,687,488	454,892	0	Administrative & General	Labour
1786	Marketing & Transition	0	0	0	0	0	0	0	0	0	0	0	0	Administrative & General	Labour	
1840	Trans Substation Land	364,362	397,257	380,810	0	0	0	0	0	32,379	16,190	364,620	0	Substations	Transmission	
1841	Trans Substation Equip, Build & St	36,615,548	39,395,488	38,005,518	14,002,220	14,859,765	14,430,992	460,987	1,042,162	751,575	22,822,951	874,127	0	Substations	Substations 1841 Account	
1844	Trans Land	427,117	427,117	427,117	0	0	0	0	0	0	427,117	0	0	Substations	Transmission	
1846	Road & Trails	73,263	73,263	73,263	7,566	9,251	8,409	0	0	0	64,854	1,685	0	Lines and Line Transformers	Transmission	
1847	Trans Towers	878,834	878,834	878,834	652,299	672,513	662,406	0	0	0	216,428	20,213	0	Lines and Line Transformers	Transmission	
1848	Trans OH Conductors	29,493,862	31,744,072	30,618,967	9,541,759	10,191,202	9,866,480	0	632,350	316,175	20,436,311	704,236	0	Lines and Line Transformers	Transmission	
1849	Trans Poles & Fixtures	15,410,819	17,037,165	16,223,992	5,569,711	5,543,658	5,556,685	50,870	656,091	353,481	10,313,827	373,152	0	Lines and Line Transformers	Transmission	
1850	Trans Line Control Devices	1,503,853	1,696,474	1,600,164	427,946	446,774	437,360	0	25,900	12,950	1,149,854	36,804	0	Lines and Line Transformers	Transmission	
1855	Trans UG Cables	0	0	0	0	0	0	0	0	(0)	0	0	0	Lines and Line Transformers	Transmission	
1877	Trans General Property Land	165,586	165,586	165,586	0	0	0	0	0	0	165,586	0	0	Lines and Line Transformers	Transmission	
Subtotal PPE		522,812,164	547,697,014	535,154,589	173,479,218	184,767,328	179,123,273	599,532	2,502,587	1,551,060	354,480,257	16,036,610	0			
3200	Material & Supply Line Hardwar	2,217,587	2,042,567	2,130,077	0	0	0	0	0	0	2,130,077	0	0	Lines and Line Transformers	Distribution Network	
3205	PST Material & Supply Line Har	0	0	0	0	0	0	0	0	0	0	0	0	Lines and Line Transformers	Distribution Network	
3210	COGP Line Hardware	(0)	4,451	2,226	0	0	0	0	0	0	2,226	0	0	Lines and Line Transformers	Distribution Network	
3212	COGP LH Price Variance	0	13,190	6,595	0	0	0	0	0	0	6,595	0	0	Lines and Line Transformers	Distribution Network	
3215	COGP Other	(533)	0	(267)	0	0	0	0	0	0	(267)	0	0	Lines and Line Transformers	Distribution Network	
3217	COGP Other Price Variance	0	(9,642)	(4,821)	0	0	0	0	0	0	(4,821)	0	0	Lines and Line Transformers	Distribution Network	
3220	Material Quantity Variance	0	(3)	(1)	0	0	0	0	0	0	(1)	0	0	Lines and Line Transformers	Distribution Network	
3305	HRLY Clearing	0	0	0	0	0	0	0	0	0	0	0	0	Lines and Line Transformers	Distribution Network	
Subtotal Inventory		2,217,054	2,050,563	2,133,808	0	0	0	0	0	0	2,133,808	0	0			
WIP Adjustment		0	0	0	0	17,147	8,573	(518)	1	(259)	(8,315)	17,147	0	Lines and Line Transformers	Distribution Network	
Total Fixed Assets		524,829,218	549,747,577	537,288,398	173,479,218	184,784,475	179,131,847	599,014	2,502,588	1,550,801	356,605,750	16,053,757	0			

MECL 2014 Cost Allocation Model

Schedule 6.2							
Contributions & Intangible Assets							
Contributions							
Account	Name	Gross Open	Gross Close	Change	id Year		
4500	Contributions - New Services	29,354,789	29,884,859	530,070	29,619,824		
4503	Contributions - Extensions	369,349	369,349	0	369,349		
4510	Refundable Contributions	523,749	518,916	(4,834)	521,332		
4505	Contributions - Other	16,403,842	16,403,842	0	16,403,842		
Total Gross		46,651,729	47,176,965	525,236	46,914,347		
Amortization							
Account	Name	Accumulated Open	Accumulated Close	Change	id Year	Basis for Functionalization	
4501	Amortization Contributions	19,629,685	20,545,000	915,315	20,087,343	Contributions Related Distribution Plant	
4501	Amortization Contributions	0	377,288	377,288	188,644	Transmission	
Total Accumulated Amortization		19,629,685	20,922,289	1,292,604	20,275,987		
Total Net							
Account	Name	Open	Close	Change	id Year	Basis for Functionalization	
	Distribution	10,618,202	10,228,123	(390,079)	10,423,162	Contributions Related Distribution Plant	
	Transmission	16,403,842	16,026,554	(377,288)	16,215,198	Transmission	
Total Net		27,022,044	26,254,677	(767,367)	26,638,360		
Intangible							
Account	Name	Gross Open	Gross Close	Change	id Year	Presentation Header	Basis for Functionalization
3580	ROW Distribution	282,000	282,000	0	282,000	Right of Ways	Distribution Facilities
3580	ROW Transmission	4,502,049	4,438,646	(63,403)	4,470,348	Right of Ways	Transmission
3585	CIS and EPS	1,646,388	1,942,601	296,214	1,794,495	Software	Labour
Total Gross		6,430,437	6,663,247	232,811	6,546,842		
Amortization							
Account	Name	Accumulated Open	Accumulated Close	Change	id Year	Presentation Header	Basis for Functionalization
3580	ROW Distribution	0	9,024	9,024	4,512	Right of Ways	Distribution Facilities
3580	ROW Transmission	1,114,042	1,216,860	102,818	1,165,451	Right of Ways	Transmission
3585	CIS and EPS	918,940	1,166,580	247,640	1,042,760		
Total Accumulated Amortization		2,032,981	2,392,463	359,482	2,212,722		
Total Net							
Account	Name	Open	Close	Change	id Year	Presentation Header	Basis for Functionalization
3580	ROW Distribution	282,000	272,976	(9,024)	277,488	Right of Ways	Distribution Facilities
3580	ROW Transmission	3,388,008	3,221,787	(166,221)	3,304,897	Right of Ways	Transmission
3585	CIS and EPS	727,448	776,022	48,573	751,735	Software	Labour
Total Net		4,397,456	4,270,784	(126,672)	4,334,120		