BChydro

Joanna Sofield Chief Regulatory Officer Phone: (604) 623-4046 Fax: (604) 623-4407 bchydroregulatorygroup@bchydro.com

December 12, 2008

Ms. Erica M. Hamilton Commission Secretary British Columbia Utilities Commission Sixth Floor – 900 Howe Street Vancouver, BC V6Z 2N3

Dear Ms. Hamilton:

RE: Project No. 3698455 British Columbia Utilities Commission (BCUC) British Columbia Hydro and Power Authority (BC Hydro) BC Hydro 2007 Rate Design Application (2007 RDA) BCUC Order No. G-10-08 Compliance Filing

Pursuant to BCUC Directive No. 2 of the 2007 RDA Decision, BC Hydro is submitting an updated Fully Allocated Cost of Service (FACOS) study reflecting F2008 actual results as Appendix A.

This compliance filing incorporates the directives in BCUC Order Nos. G-111-07 and G-10-08 and uses the same methodology as the FACOS study submitted in the January 30, 2008 compliance filing with one minor change. In the previously filed studies, net transfers to the Heritage, Non-Heritage, Trade Income, and BCTC deferral accounts were relatively minor in total and for simplicity had been assigned directly to the generation function. In this update the net transfers to the BCTC deferral account (\$10.9 million) were directly assigned to the transmission function, with the net transfers to the Heritage, Non-Heritage and Trade Income deferral accounts (\$107.4 million) unchanged in their assignment to the generation function.

filing are as summarized below:

 Revenue to Cost Ratios

 Rate Class
 F08 Forecast
 F08 Actual
 Change

Revenue-to-cost ratios for all rate classes as compared to the January 30, 2008 compliance

	Revenue to C	ost Ratios	
Rate Class	F08 Forecast (January 2008) (%)	F08 Actual (December 2008) (%)	Change (%)
Residential	90.1	91.8	1.7
GS < 35 kW	123.3	123.8	0.5
GS > 35 kW	106.8	106.2	-0.6
Irrigation	83.2	83.4	0.2
Street Lighting	124.9	125.0	0.1
Transmission	102.5	100.1	-2.4
Total	100.0	100.0	

B

BChydro 🖸

December 16, 2008 Ms. Erica M. Hamilton Commission Secretary British Columbia Utilities Commission BC Hydro 2007 Rate Design Application (2007 RDA) BCUC Order No. G-10-08 Compliance Filing

Page 2 of 2

For further information, please contact Guy Leroux at 604-623-3696.

Yours sincerely,

Joanna Sofield Chief Regulatory Officer

Enclosure (1)

c. BCUC Project No. 3698455 (2007 RDA) Registered Intervenor Distribution List.

F2008 Cost of Service - Actual Cost Actual F2008 in Compliance with Order G-111-07 and G-10-08

	Table of Contents		
Schedule	Description		Page
1.0	Functionalization Details		2
2.0	Classification of Generation Function		3
2.1	Classification of Transmission Function		4
2.2	Removal of Direct Assign Costs from Distribution		5
2.2a	Classification of Distribution Function		6
2.3	Classification of Customer Care		7
3.0	Allocation of Generation to Rate Classes		8
3.1	Allocation of Transmission to Rate Classes		9
3.2	Allocation of Distribution to Rate Classes	н К.	10
4.0	Summary of Costs by Function		11
4.1	Summary of Costs by Classification		12
5.0	Allocator by Energy		13
5.1	Allocator by 4 CP & NCP Demand		14
5.2	Allocator by Customer, Bill and Revenue		15
5.3	Meter Replacement Cost		16
			•

Note: All costs are in \$ X 1 million unless otherwise noted.

Functionalization Summary - F08 Actual Costs

Cost of Energy		F2008 Revenue Requirement	Generation	Transmission	Distribution	Customer Care
	F08 Actual, Exhibit B-64 F09 F10 RRA)	100.0				
Sched 4, L 11	IPPs and Long-term Purchases commitment	480.0	480.0	-	-	-
Sched 4, L 14	Domestic Transmission	75.7		75.7	-	-
Sched 4, L 12	NIA Generation	21.7	21.7			
Sched 4, L 13	Gas Transportation	11.5	11.5	-	-	-
Sched 4, L 1	Water Rentals	315.0	315.0		-	-
Sched 4, L 3	Market Purchases	153.3	153.3	-	-	-
Sched 4, L 5	Natural gas for thermal generation	49.1	49.1	-	-	-
Sched 4, L 6	Domestic Transmission	15.7	4.8	10.9	-	· -
Sched 4, L 7, 8	Other, and Surplus Sales	(25.9)	(25.9)			-
	Cost of Energy	1,096.0	1,009.4	86.6	-	-
O M & A Expenses						
Sched 3.2, L 2 + Sched 3.4 L 33	Generation	131.7	131.7		_	
Sched 3.4, L 2 - Sched 3.4 L 33	Transmission	89.3	101.1	89.3		
Sched 3.3, L 2, Sched 3.5, L 2	Distribution	237.4		09.3		-
			· -		132.9	104.5
Sched 3.1, L 2	Corp Service	98.3	28.2	19.1	28.5	22.4
Depreciation & Amort	O M & A	556.7	159.9	108.4	161.4	126.9
Depresiation & Amon						
Sched 7, L 46	Generation	145.6	145.6	-	-	-
	DSM Adjustment for Depreciation	-	- `	s	-	
Sched 7, L 48	Transmission	99.1	-	99.1	· -	
Sched 7, L 49, L 47	Distribution	84.6		00.1	93.3	(8.8)
	Engineering			_	-	(0.0)
	Field Services	-	-		-	
Sched 7, L 45	Corporate Services	-		-	-	
Scheu 7, E 45		44.2	28.0		17.9	(1.7)
Taxes	Amortization	373.4	173.5	99.1	111.2	(10.5)
, and a						
Sched 6, L 6	Generation	33.9	33.9	-		_
Sched 6, L 12	Transmission	94.4	-	94.4	_	· _
Sched 6, L 15	Distribution	22.2	_		22.2	-
Sched 6, L 9	Customer Care		-	-	-	-
			-	-		-
Sched 6, L 3	Corporate	8.1	4.9		3.2	
Finance Charges	Taxes	158.6	38.8	94.4	25.4	-
Sched 8, L 67	Generation	209.1	209.1	-	-	-
Sched 8, L 69	Transmission	121.8	- '	121.8	-	-
Sched 8, L 70	Distribution	128.1			128.1	_
Sched 8, L 68	Customer Care	0.5	_	-	·	0.5
	Finance Charges	459.4	209.1	121.8	128.1	0.5
Allowed Net Income		455.4	203.1	121.0	120.1	0.5
Sched 9, L 44	Generation	167.9	167.9	- 1	-	-
Sched 9, L 46	Transmission	97.8	-	97.8	-	-
Sched 9, L 47	Distribution	102.9	-	· · · ·	102.9	-
Sched 9, L 45	Customer Care	0.4				0.4
	Allowed Net Income	369.0	167.9	97.8	102.9	0.4
Miscellaneous Reven	ues					
Sched 15, L 8, 17, 18, 13	Non Tariff Revenue (Functionalized)	(26.7)	(3.0)	(12.0)	(2.0)	(9.7)
Sched 15, L 4	Corporate Miscellaneous Revenue	(4.7)	(1.0)	<u> </u>	(0.6)	(3.1)
	Miscellaneous Revenues	(31.4)	(4.0)	(12.0)	(2.6)	(12.8)
Deferral Accounts, Re	evenue Offsets and Other					
Sched 1, L 19	Subsidiary Net Income	(83.2)	(83.2)	_	-	
Sched 2.1	Def Accout Additions	96.3	(03.2)	(10.0)	-	-
Sched 2.2, L 78, 79, 80				(10.9)	-	-
	Def Account Net Recovery	0.2	• 0.2	-		-
Sched 14, L 17	Other Utility Revenue	(15.4)	(15.4)	· ·	-	
Sched 3, L 24	Intersegment revenues	(194.4)	(140.0)	(54.4)	-	-
Sched 3.4, L 11 (L9, L10)	Internal Allocations (GRTA, SDA)		37.9	(62.8)	24.9	
- -	Def Accounts, Offsets and Other	(196.4)	(93.2)	(128.0)	24.9	-
	Total Revenue Requirement	2,785.5	1,661.5	468.1	551.3	104.6
	Total Revenue Requirement	£,100.0	1,001.0		551.5	104.0

Schedule 1.0

Classification of the Generation Function - F08 Actual

Transmission - 0.00% - - Bittitution - 0.00% - - Engineering - 57.90% 42.10% - - Corporate Services 27.06 57.90% 42.10% - - Corporate Services 27.06 57.90% 42.10% 16.19 11.77 Amotization 173.52 100.47 73.05 - - Tarsensision - 0.00% 0.00% - - Outcome Care - 67.90% 42.10% 19.64 14.28 Generation From From From From From From From From	Cost of Energy	Total Gen	Demand	Energy	Demand	Energy	Comments
NM Generation 21.68 0.00% 10.00% 11.46 Gest Transpondum 11.46 0.00% 10.00% 11.46 Wate Retrain 315.00 10.00% 10.00% 155.34 Neural gas for Homang sensition 44.00 0.00% 10.00% 46.10 Construction 45.00 0.00% 10.00% 46.10 Construction 45.00 0.00% 42.00% 46.10 Construction 131.70 07.50% 42.10% 72.28 56.44 Generation Gross Plant in Service Construction 131.70 07.50% 42.10% 11.59 11.59 Oppendiation & Amorization 10.00% 42.00% 11.59 11.59 Deprecision & Amorization 10.00% 42.10% 11.59 11.59 Deprecision & Amorization 10.00% 42.10% 11.52 11.59 Corportion Service 22.09 57.05% 42.10% 11.52 10.64 11.29 Deprecision & Amorization 77.05% 42.10% 11.5	IPPs and Long-term Purchases commitment	479.97	0.00%	100.00%	-	479.97	
Gas Transportion 11.44 0.00% 15.00% 31.50 20.50 Backed on Work Rend Jack Marke Purchases 133.34 0.00% 15.00% - 43.0 Orman Structures 10.00% 1.00.00% - 43.0 - Other and Structures 1.00.00% - 42.00 - - Out of freegy 1.00.00% - - 2.00% - - Carl of freegy 1.00.00% - - 2.00% - - 2.00% O & A A Expenses - 0.00% - - 2.00% -	Domestic Transmission	-	0.00%	100.00%	-	-	
Weth Relation 915.00 100.01% 91.00 91.00 Particle and Relation Nature gas for throad position 46.40 0.00% 100.01% - 45.34 Other, and Suppose Sites	NIA Generation	21.68	0.00%	100.00%	-	21.68	
Methe Purchases 103.34 (100,00%) 0.00% (100,00%) 100,00% (100,00%) 100,00% (100,00%) <t< td=""><td>Gas Transportation</td><td>11.46</td><td>0.00%</td><td>100.00%</td><td>-</td><td>11.46</td><td></td></t<>	Gas Transportation	11.46	0.00%	100.00%	-	11.46	
Natural gets for themargeneration 44.00 0.00% 100.00% - 45.0 Other, and Surphis Seles	Water Rentals	315.00	10.00%	90.00%	31.50	283.50	Based on Water Rental Rate
Domesic Transmission 4.80 100.00% 0.00% 4.40 - ON & A Expenses 1.00.44 0.01% 100.00% - (25.9) Cart of Energy 1.00.44 0.01% 4.21% 78.28 55.44 Securation Frees Plant in Service Corp Service 2.2.24 07.01% 42.11% 10.3.3 11.8 Corp Service 2.2.24 07.01% 42.11% 10.3.3 11.8 Depreciation & Annonization 1.00.01% 0.00% - - - Depreciation & Annonization 1.00.01% 0.01% 44.21% 10.3.3 11.8 Depreciation & Annonization 1.00.01% 0.00% - - - Depreciation & Annonization 1.00.01% 0.00% - - - Depreciation & Annonization 7.15% 42.01% 1.619 - - Corpone Services 2.738 57.50% 42.01% 1.619 - - Copone Services 2.738 57.50% 42.0	Market Purchases	153.34	0.00%	100.00%	-	153.34	
Densets Transmission 4.40 100.00% 0.00% 4.80 - Off & A Expenses 1,00.44 100.00% 20.33 973.14 Off & A Expenses - 0.00% - - 23.33 973.14 Generation - 0.00% 0.00% - - - Detecturin - 0.00% 0.00% - - - Corp Service 2.82.1 57.00% 42.10% 16.85 - 1.9 Depreciation & Amerization - 0.00% - - - - Depreciation & Amerization - 0.00% 0.00% - - - Depreciation & Amerization - 0.00% 0.00% - - - Depreciation & Amerization - 0.00% 0.00% - - - Depreciation & Amerization - 0.00% 0.00% - - - Depreciation & Tramersition - 0.00%	Natural gas for thermal generation	49.10	0.00%	100.00%	-	49.10	
Other, and Supply Sales 25.80 (100.44 0.00% (100.44 - (100.44 - (Domestic Transmission	4.80	100.00%		4.80		
Card Energy 105844 36.30 973.14 OM & A Expanses 36.30 973.14 OM & A Expanses 36.30 973.14 Omeration 1.000% 0.00% 1.000% Depreciation & Annotization 2.224 57.97% 42.10% 16.35 Of & A A 1.000% 0.00% 1.000% 1.026 Off & A A 1.000% 0.00% 1.026 67.33 Depreciation & Amortization 1.000% 0.00% 1.026 67.33 Depreciation & A Monotization 1.000% 0.00% 1.011 1.000% Compare Services 2.730% 42.10% 1.029 1.027 Amortization 173.52 75.90% 42.10% 1.029 1.027 Amortization 173.52 75.90% 42.10% 1.029 1.027 Taxes 3.021 57.90% 42.10% 1.029 1.027 Taxes 3.021 57.90% 42.10% 1.029 1.026 Cancertion 3.022 <td>Other, and Surplus Sales</td> <td></td> <td></td> <td>•</td> <td></td> <td>(25.90)</td> <td>)</td>	Other, and Surplus Sales			•		(25.90))
O M & A Expenses Generation 131.70 67.00% 42.00% 72.80 55.44 Generation Grees Plant in Service Cop Service 2.82 67.80% 42.00% 1.05 - - OW & A 198.94 70.00% 0.00% - - - OW & A 198.94 198.94 42.00% 62.93 11.95 OW & A 0.00% - - - - - Centration 145.56 07.90% 42.10% 94.28 61.25 Generation Grees Plant in Service Centration - 0.00% - - - - Corporase Services 27.96% 42.10% - - - - Corporase Services 27.96% 42.10% 110.64 14.23 Generation Grees Plant in Service Transmission - 0.00% - - - - Corporase Services 4.97% 42.01% - - - - -	•				36.30		,
Transmission 0.00% 0.00% 1 1 Of M A 28.24 57.90% 42.10% 16.35 11.89 Op M A 199.34 57.90% 42.10% 16.35 11.89 Oppreciation & Amortization 199.34 57.90% 42.10% 62.81 67.33 Op M A 0.00% 0.00% - - 67.90% 42.10% 11.82 6eneration 6ross Plant in Service Obtainsing - 0.00% - <td></td> <td></td> <td></td> <td></td> <td>00.00</td> <td></td> <td></td>					00.00		
Transmission - 0.00% -	Generation	131 70	57 90%	42 10%	76.26	55 44	Connection Grace Plant in Convice
Distribution - 0.00% 0.00% - - OW 8 A 139.94 57.00% 42.10% 13.35 11.59 Depreciation 6 Amortization 145.56 57.20% 42.10% 84.28 61.28 67.33 Depreciation 6 Amortization - 0.00% 0.00% - - - Distribution - 0.00% 0.00% - - - Engineeing - 67.00% 42.10% - - - Corporate Services - 77.00% 42.10% - - - Amortization - 77.80% 42.10% - - - Taxes - 0.00% - - - - - Taxes - 0.00% 42.10% 19.64 14.28 Generation from space Service - Taxes - 0.00% - - - - - - - - -						55.44	Beneration Bross Flant in Service
Org Service OM & A 22.24 (159.84 57.90% (26.61 42.10% (26.61 (16.85) (26.61 (1.89) (7.33 Depreciation & Amortization 145.56 57.90% (200%) 42.10% (200%) 44.28 61.28 Generation foreas Plant in Service (2000mit Services) Distribution Explorences - 0.00% (200%) - - Amortization - 77.90% (21.00%) 42.10% (21.00%) - - Amortization - 77.90% (21.00%) 42.10% (21.00%) - - Amortization - - - - - Transmission Compares - - - - - Compares - - - - - Transmission - 0.00% 0.00% - - Compares - - - - - Transmission - 0.00% - - - Distribution - 0.00% - - - Distribution <td< td=""><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td></td<>						-	
OM A 199.94 92.61 47.33 Depreciation & Amortization 145.56 57.00% 42.10% 84.28 61.20 Generation forces Plant in Service Transmission - 0.00% 0.00% - - - Distribution - 0.00% 42.10% - - - Corporate Services 27.09 42.10% - - - - Amorifization - 57.00% 42.10% - - - Corporate Services 27.09 42.10% - - - - Amorifization - 0.00% 6.00% -							
Depreciation & Amortization 145.56 57.00% 42.10% 64.28 61.28 Generation 6ross Plant in Service Engineering - 0.00% 0.00% - - Engineering - 57.00% 42.10% - - Corporate Services 27.26% 47.10% - - - Comparits Services 27.26% 47.10% 10.047 - - Taxes - 0.00% 0.00% - - - Comparits Service - 0.00% 0.00% - - - Taxes - 0.00% 0.00% - - - - Taxes - 0.00% 0.00% - <td< td=""><td>•</td><td></td><td>57.90%</td><td>42.10% -</td><td></td><td></td><td></td></td<>	•		57.90%	42.10% -			
Generation 145.56 57.50% 42.10% 54.28 61.28 Generation Gross Plant in Service Displication - 0.00% 0.00% - - - Displication - 0.00% 42.10% - - - First Services 27.96 57.50% 42.10% - - - Corporate Services 27.96 57.90% 42.10% - - - Amotization 173.52 170.67 73.05 - - - Tarsenission - 0.00% 0.00% -		159.94			92.61	67.33	
Transmission - 0.00% - - Distribution - 0.00% - - Engineering - 57.90% 42.10% - - Coporate Services 27.90 42.10% - - - Coporate Services 27.90 42.10% 16.19 11.77 - Amotization 177.152 75.90% 42.10% 19.64 14.28 Generation From Service Transmission - 0.00% 0.00% - - - Coporate 48.9 57.90% 42.10% 18.54 90.54 Generation From Service Transmission - 0.00% 0.00% - - - Transmission - 0.00% 0.00% - - - Customer Care - 57.90% 43.30% 118.54 90.54 Generation Net Plant in Service Transmission - 0.00% - - - - - <td>Depreciation & Amortization</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Depreciation & Amortization						
Distribution - 0.00% - - Engineering - 57.90% 42.10% - - Corporate Services 27.99 57.90% 42.10% - - Amortization 172.32 72.00 57.90% 42.10% - - Taxes - - 10.047 73.05 - - Taxes - 0.00% 0.00% - - - Operate Services - 0.00% 0.00% - - - Corporate - 0.00% 0.00% - - - - Corporate - 97.90% 42.10% -<		145.56			84.28	61.28	Generation Gross Plant in Service
Engineering - 57.90% 42.10% - Corporate Services 27.98 57.90% 42.10% - Corporate Services 27.98 57.90% 42.10% 16.19 11.77 Amontzation 17.3.22 100.47 73.05 73.05 Taxes Generation 33.92 57.90% 42.10% 19.84 14.28 Generation Fross Plont in Service Custome Care - 57.90% 42.10% - - - Custome Care - 57.90% 42.10% - - - Taxes 38.81 57.90% 42.10% - - - Taxes 38.81 57.90% 42.10% - - - Taxes 38.81 57.90% 43.30% 118.54 90.54 Generation Net Plant in Service Transmission - 0.00% 0.00% - - - Allowed Net Income 167.94 56.70% 43.30% 95.22		-			-	-	
Field Services		-		0.00%		-	
Corporate Services 22.96 57.90% 42.10% 16.19 11.77 Taxes Generation 33.92 57.90% 42.10% 19.64 14.28 Generation Gross Plant in Service Distribution - 0.00% 0.00% - - Corporate 4.89 57.90% 42.10% 2.83 2.06 Corporate 4.89 57.90% 42.10% 2.83 2.06 Taxes 38.81 22.47 16.34 - Finance Charges - - - - Generation 205.00 56.70% 43.30% 118.54 90.54 Generation - 0.00% - - - Generation - 0.00% - - - Obstitution - 0.00% - - - Finance Charges - - - - - - Allowed Net Income 167.94 56.70% 43.30% 95.2	Engineering	•	57.90%	42.10%	·-	-	
Amortization 173.52 100.47 73.05 Taxes 000% 100.47 73.05 Taxemission 33.92 57.90% 42.10% 19.64 14.28 Generation Gross Plant in Service Distribution 0.00% 0.00% - - - - Concorde 4.89 57.90% 42.10% 2.83 2.06 Taxes 38.61 2.247 16.34 Finance Charges - - - Generation 2.00% - - Transmission - 0.00% - - Distribution - 0.00% 0.03% - - Customer Care - - - - - Allowed Net Income - 0.00% 0.00% - - Allowed Net Income 167.94 56.70% 43.30% 95.22 72.72 Generation Net Plant in Service Allowed Net Income 167.94 0.00% - -	Field Services	-	57.90%	42.10%	-	-	
Taxes Generation 33.92 57.90% 42.10% 19.64 14.28 Generation Gross Plant in Service Transmission - 0.00% 0.00% - - Customer Care - 57.90% 42.10% 2.83 2.06 Taxes 38.81 57.90% 42.10% 2.23 2.06 Taxes 38.81 57.90% 42.10% 2.83 2.06 Taxes 38.81 57.90% 42.10% 2.83 2.06 Taxes 38.81 57.90% 43.30% - - Customer Care - 0.00% 0.00% - - Finance Charges . 209.08 43.30% - - Allowed Net Income 167.94 56.70% 43.30% 95.22 72.72 Generation Net Plant in Service Allowed Net Income 167.94 56.70% 43.30% 95.22 72.72 Generation Net Plant in Service Allowed Net Income 167.94 57.90% 42.10%	Corporate Services	27.96	57.90%	42.10%	16.19	11.77	
Generation 33.92 57.90% 42.10% 19.64 14.28 Generation Gross Plant in Service Distribution - 0.00% 0.00% - - Distribution - 0.00% 0.00% - - Customer Care - 57.90% 42.10% 2.83 2.06 Taxes 38.61 22.47 16.34 Finance Charges - 0.00% - - Generation 209.08 56.70% 43.30% 118.54 90.54 Generation Net Plant in Service Distribution - 0.00% - - - - Customer Care - 56.70% 43.30% 95.22 72.72 Generation Net Plant in Service Transmission 167.94 56.70% 43.30% 95.22 72.72 Generation Net Plant in Service Allowed Net Income 167.94 56.70% 43.30% 95.22 72.72 Generation Net Plant in Service Miscellaneous Revenues 0.00% - <td>Amortization</td> <td>173.52</td> <td></td> <td></td> <td>100.47</td> <td>73.05</td> <td></td>	Amortization	173.52			100.47	73.05	
Transmission - 0.00% 0.00% - - Distribution - 0.00% 42.10% 2.33 2.06 Corporate 4.89 57.90% 42.10% 2.33 2.06 Taxes 38.81 22.47 16.34 Finance Charges - 0.00% - - Generation 209.08 56.70% 43.30% 118.54 90.54 Generation Net Plant in Service Transmission - 0.00% 0.00% - - Customer Care - 56.70% 43.30% - - Customer Care - 56.70% 43.30% - - Finance Charges .000% 0.00% - - Allowed Net Income 167.94 56.70% 43.30% 95.22 72.72 Generation Net Plant in Service Obstitution - 0.00% 0.00% - - - Allowed Net Income 167.94 57.90% 42.10%	Taxes		· · ·				
Transmission - 0.00% 0.00% - - Distribution - 0.00% 42.10% 2.33 2.06 Corporate 4.89 57.90% 42.10% 2.33 2.06 Taxes 38.81 22.47 16.34 Finance Charges - 0.00% - - Generation 209.08 56.70% 43.30% 118.54 90.54 Generation Net Plant in Service Transmission - 0.00% 0.00% - - Customer Care - 56.70% 43.30% - - Customer Care - 56.70% 43.30% - - Finance Charges .000% 0.00% - - Allowed Net Income 167.94 56.70% 43.30% 95.22 72.72 Generation Net Plant in Service Obstitution - 0.00% 0.00% - - - Allowed Net Income 167.94 57.90% 42.10%	Generation	33.92	57 90%	42 10%	19.64	. 1/ 28	Generation Gross Plant in Service
Distribution Customer Care - 0.00% 57,90% 0.00% 42.10% - - Taxes 38.81 57,90% 42.10% - - Taxes 38.81 22.47 16.34 Finance Charges - 0.00% 0.00% - Generation 209.08 56.70% 43.30% 90.54 Generation Net Plant in Service Tamsmission - 0.00% 0.00% - - Outcomer Care - 56.70% 43.30% - - Finance Charges Allowed Net Income 118.54 90.54 Generation Net Plant in Service Transmission - 0.00% . - Customer Care - 0.00% . - Allowed Net Income 167.94 56.70% 43.30% 95.22 72.72 Miscellaneous Revenues Miscellaneous Revenue (0.99) 5		-			. 13.04	14.20	Serer anon of 633 Fight in Service
Customer Care - 57.90% 42.10% - - Corporate 4.89 57.90% 42.10% 2.83 2.06 Taxes 38.81 22.47 16.34 22.47 16.34 Finance Charges - 0.00% 22.47 16.34 Generation 209.08 56.70% 43.30% 118.54 90.54 Generation Net Plant in Service Distribution - 0.00% 0.00% - - - Customer Care - 56.70% 43.30% - - - Finance Charges .209.08 118.54 90.54 . - Allowed Net Income 167.94 56.70% 43.30% 95.22 72.72 Generation Net Plant in Service Transmission - 0.00% 0.00% - - - Obstribution - 0.00% 0.00% - - - Allowed Net Income 167.94 57.90% 42.10% (0.174)					-	-	
Corporate Taxes 4.89 38.81 57.90% 2.2.47 42.10% 2.2.47 2.83 2.06 2.2.47 Finance Charges -		-			-	-	
Taxes 38.81 22.47 16.34 Finance Charges Generation 209.08 56.70% 43.30% 118.54 90.54 Generation Net Plant in Service Transmission - 0.00% - - - - Distribution - 0.00% 0.00% - - - Customer Care - 56.70% 43.30% - - - Allowed Net Income - 0.00% 0.00% - - - Generation 167.94 56.70% 43.30% 95.22 72.72 Generation Net Plant in Service Customer Care - 0.00% 0.00% - - - Allowed Net Income 167.94 56.70% 42.10% (1.74) (1.26) Generation Net Plant in Service Allowed Net Income 167.94 96.22 72.72 Generation Gross Plant in Service Miscellaneous Revenues (3.00) 57.90% 42.10% (1.74) (1.26) Generation Gross Plant in Service					-	-	
Finance Charges Generation 209.08 56.70% 43.30% 118.54 90.54 Generation Net Plant in Service Transmission - 0.00% 0.00% - - Distribution - 0.00% 0.00% - - Customer Care - 56.70% 43.30% - - Finance Charges .209.08 118.54 90.54 90.54 Allowed Net Income - - - - Transmission - 0.00% 0.00% - - Customer Care - 0.00% 0.00% - - Allowed Net Income 167.94 56.70% 43.30% 95.22 72.72 Generation Net Plant in Service Customer Care - 0.00% 0.00% - - - Miscellaneous Revenues (3.00) 57.90% 42.10% (0.14) (1.26) Generation Gross Plant in Service Miscellaneous Revenues (3.96) 57.90% 42.10% (0.40)			57.90%	42.10% -			
Transmission - 0.00% 0.00% - - Distribution - 0.00% 0.00% - - Customer Care - 56.70% 43.30% - - Finance Charges .209.08 118.54 90.54 Allowed Net Income 167.94 56.70% 43.30% 95.22 72.72 Generation Net Plant in Service Transmission - 0.00% 0.00% - - Outstribution - 0.00% 0.00% - - Customer Care - 0.00% 0.00% - - Allowed Net Income 167.94 57.90% 42.10% (1.74) (1.26) Generation Gross Plant in Service Customer Care - - 0.00% 0.00% - - Allowed Net Income 167.94 57.90% 42.10% (1.74) (1.26) Generation Gross Plant in Service Miscellaneous Revenues (0.96) 57.90% 42.10% (0.56) (0.40) Miscellaneous Revenues (3.36) 107.20 57.90% 42.10% 6		38.81			22.47	16.34	
Transmission - 0.00% 0.00% - - Distribution - 0.00% 0.00% - - Customer Care - 56.70% 43.30% - - Finance Charges .209.08 118.54 90.54 Allowed Net Income 167.94 56.70% 43.30% 95.22 72.72 Generation Net Plant in Service Transmission - 0.00% 0.00% - - Outstribution - 0.00% 0.00% - - Customer Care - 0.00% 0.00% - - Allowed Net Income 167.94 57.90% 42.10% (1.74) (1.26) Generation Gross Plant in Service Customer Care - - 0.00% 0.00% - - Allowed Net Income 167.94 57.90% 42.10% (1.74) (1.26) Generation Gross Plant in Service Miscellaneous Revenues (0.96) 57.90% 42.10% (0.56) (0.40) Miscellaneous Revenues (3.36) 107.20 57.90% 42.10% 6							
Distribution - 0.00% 0.00% - - Customer Care - 56.70% 43.30% - - - Finance Charges .209.08 118.54 90.54 90.54 Allowed Net Income 167.94 56.70% 43.30% 95.22 72.72 Generation Net Plant in Service Transmission - 0.00% 0.00% - - Oustomer Care - 0.00% 0.00% - - Allowed Net Income 167.94 0.00% - - - Allowed Net Income 167.94 95.22 72.72 Generation Net Plant in Service Allowed Net Income 167.94 95.22 72.72 Miscellaneous Revenues Non Tariff Revenue (Functionalized) (3.00) 57.90% 42.10% (1.74) (1.26) Generation Gross Plant in Service Miscellaneous Revenues (3.96) 26.22% 73.78% (21.82) (61.38) Deferral Accounts, Revenue Offsets and Other (3.90) 26.22% 73.78% </td <td></td> <td>209.08</td> <td></td> <td></td> <td>118.54</td> <td>90.54</td> <td>Generation Net Plant in Service</td>		209.08			118.54	90.54	Generation Net Plant in Service
Customer Care - 56.70% 43.30% - - Finance Charges .209.08 118.54 90.54 Allowed Net Income 167.94 56.70% 43.30% 95.22 72.72 Generation Net Plant in Service Generation 167.94 56.70% 43.30% 95.22 72.72 Generation Net Plant in Service Distribution - 0.00% 0.00% - - Allowed Net Income 167.94 90.522 72.72 Generation Net Plant in Service Allowed Net Income 167.94 95.22 72.72 Formation Service - Allowed Net Income 167.94 95.22 72.72 Formation Service - Allowed Net Income 167.94 95.22 72.72 Formation Service - Allowed Net Income 167.94 95.90% 42.10% (1.74) (1.26) Generation Gross Plant in Service Oxford Tet Miscellaneous Revenues (0.96) 57.90% 42.10% (0.56) (0.40) Def Accounts, Revenue Offsets and Other		-	0.00%	0.00%	-	-	
Finance Charges 209.08 118.54 90.54 Allowed Net Income Generation 167.94 56.70% 43.30% 95.22 72.72 Generation Net Plant in Service Transmission - 0.00% 0.00% - - Distribution - 0.00% 0.00% - - Allowed Net Income 167.94 0.00% - - - Allowed Net Income 167.94 95.22 72.72 Miscellaneous Revenues Miscellaneous Revenues 0.00% - - - - Miscellaneous Revenue (0.99) 57.90% 42.10% (1.74) (1.26) Generation Gross Plant in Service Miscellaneous Revenues (3.96) (2.29) (1.67) - Deferral Accounts, Revenue Offsets and Other 107.20 57.90% 42.10% 62.07 45.13 Generation Gross Plant in Service Def Account Net Recovery 0.20 57.90% 42.10% 0.12 0.08 (6.46) - - - -	Distribution	-	0.00%	0.00%	-	-	
Allowed Net Income Generation 167.94 56.70% 43.30% 95.22 72.72 Generation Net Plant in Service Distribution - 0.00% 0.00% - - Distribution - 0.00% 0.00% - - Allowed Net Income 167.94 0.00% - - - Allowed Net Income 167.94 0.00% - - - Miscellaneous Revenues 0.00% 0.00% - - - Non Tariff Revenue (Functionalized) (3.00) 57.90% 42.10% (1.74) (1.26) Generation Gross Plant in Service Corporate Miscellaneous Revenues (3.96) (2.29) (1.67) Deferral Accounts, Revenue Offsets and Other (3.20) 26.22% 73.78% (21.82) (61.38) Def Account Net Recovery 0.20 57.90% 42.10% 0.12 0.08 Other Utility Revenue (15.35) 57.90% 42.10% (64.6) 11.67 Def Account Net Recovery 0.20 57	Customer Care	-	56.70%	43.30%	<u> </u>	-	
Generation 167.94 56.70% 43.30% 95.22 72.72 Generation Net Plant in Service Transmission - 0.00% 0.00% - - Distribution - 0.00% 0.00% - - Customer Care - 0.00% 0.00% - - Allowed Net Income 167.94 95.22 72.72 Miscellaneous Revenues (3.00) 57.90% 42.10% (1.74) (1.26) Generation Gross Plant in Service Deferral Accounts, Revenue Offsets and Other (3.96) (2.29) (1.57) Def Account Additions 107.20 57.90% 42.10% 62.07 45.13 Generation Gross Plant in Service Other Utility Revenue (15.35) 57.90% 42.10% 0.12 0.08 0.08 0.012 0.08 0.08 0.	Finance Charges	, 209.08			118.54	90.54	
Transmission - 0.00% 0.00% - - Distribution - 0.00% 0.00% - - Customer Care - 0.00% 0.00% - - Allowed Net Income 167.94 95.22 72.72 Miscellaneous Revenues 167.94 95.22 72.72 Miscellaneous Revenues (0.96) 57.90% 42.10% (1.74) (1.26) Generation Gross Plant in Service Corporate Miscellaneous Revenues (0.96) 57.90% 42.10% (0.56) (0.40) Miscellaneous Revenues (3.96) 26.22% 73.78% (21.82) (61.38) Deferral Accounts, Revenue Offsets and Other 107.20 57.90% 42.10% 62.07 45.13 Generation Gross Plant in Service Subsidiary Net Income (83.20) 26.22% 73.78% (21.82) (61.38) Def Account Additions 107.20 57.90% 42.10% 62.07 45.13 Generation Gross Plant in Service Other Utility Revenue (15.35) 57.90% 42.10% (64) (64) Intersegment revenues	Allowed Net Income						
Distribution - 0.00% 0.00% - - Customer Care - 0.00% 0.00% - - Allowed Net Income 167.94 95.22 72.72 Miscellaneous Revenues 0.00% - - Non Tariff Revenue (Functionalized) (3.00) 57.90% 42.10% (1.74) (1.26) Generation Gross Plant in Service Corporate Miscellaneous Revenues (0.96) 57.90% 42.10% (0.56) (0.40) Miscellaneous Revenues (3.96) (2.29) (1.67) Deferral Accounts, Revenue Offsets and Other 107.20 57.90% 42.10% 62.07 45.13 Generation Gross Plant in Service Def Account Additions 107.20 57.90% 42.10% 62.07 45.13 Generation Gross Plant in Service Other Utility Revenue (15.35) 57.90% 42.10% 62.07 45.13 Generation Gross Plant in Service Intersegment revenues (139.98) 57.90% 42.10% 68.89 (6.46) Intersegment revenues (139	Generation	167.94	56.70%	43.30%	95.22	72.72	Generation Net Plant in Service
Customer Care	Transmission	· _	0.00%	0.00%	_ ·	-	
Customer Care 0.00% Allowed Net Income 167.94 95.22 72.72 Miscellaneous Revenues (3.00) 57.90% 42.10% (1.74) (1.26) Generation Gross Plant in Service Corporate Miscellaneous Revenue (0.96) 57.90% 42.10% (0.56) (0.40) Miscellaneous Revenues (3.96) (2.29) (1.67) Deferral Accounts, Revenue Offsets and Other (83.20) 26.22% 73.78% (21.82) (61.38) Def Account, Net Income (83.20) 26.22% 73.78% (21.82) (61.38) Def Account Net Recovery 0.20 57.90% 42.10% 0.12 0.08 Other Utility Revenue (15.35) 57.90% 42.10% (81.05) (58.93) Intersegment revenues (139.98) 57.90% 42.10% (81.05) (58.93) Intersegment revenues (139.98) 57.90% 42.10% (81.05) (58.93) Intersegment revenues (139.98) 57.90% 42.10% (21.94)	Distribution	-	0.00%	0.00%	-	-	
Miscellaneous Revenues (3.00) 57.90% 42.10% (1.74) (1.26) Generation Gross Plant in Service Corporate Miscellaneous Revenue (0.96) 57.90% 42.10% (0.56) (0.40) Miscellaneous Revenues (3.96) (2.29) (1.67) Deferral Accounts, Revenue Offsets and Other (83.20) 26.22% 73.78% (21.82) (61.38) Def Account Additions 107.20 57.90% 42.10% 62.07 45.13 Generation Gross Plant in Service Def Account Net Recovery 0.20 57.90% 42.10% 0.12 0.08 Other Utility Revenue (15.35) 57.90% 42.10% (88.9) (6.46) Intersegment revenues (139.98) 57.90% 42.10% (21.94) 15.96 Def Accounts, Offsets and Other (93.23) (27.63) (65.61) (65.61) Generation Revenue Requirement 1,661.54 435.69 1,225.85	Customer Care	-	0.00%			-	
Miscellaneous Revenues (3.00) 57.90% 42.10% (1.74) (1.26) Generation Gross Plant in Service Corporate Miscellaneous Revenue (0.96) 57.90% 42.10% (0.56) (0.40) Miscellaneous Revenues (3.96) (2.29) (1.67) Deferral Accounts, Revenue Offsets and Other (83.20) 26.22% 73.78% (21.82) (61.38) Def Account Additions 107.20 57.90% 42.10% 62.07 45.13 Generation Gross Plant in Service Def Account Net Recovery 0.20 57.90% 42.10% 0.12 0.08 Other Utility Revenue (15.35) 57.90% 42.10% (88.9) (6.46) Intersegment revenues (139.98) 57.90% 42.10% (21.94) 15.96 Def Accounts, Offsets and Other (93.23) (27.63) (65.61) (65.61) Generation Revenue Requirement 1,661.54 435.69 1,225.85		167 94			95.22	72 72	
Corporate Miscellaneous Revenues (0.96) 57.90% 42.10% (0.56) (0.40) Miscellaneous Revenues (3.96) (3.96) (2.29) (1.67) Deferral Accounts, Revenue Offsets and Other (83.20) 26.22% 73.78% (21.82) (61.38) Def Account Additions 107.20 57.90% 42.10% 62.07 45.13 Generation Gross Plant in Service Def Account Net Recovery 0.20 57.90% 42.10% 0.12 0.08 Other Utility Revenue (15.35) 57.90% 42.10% (88.9) (6.46) Intersegment revenues (139.98) 57.90% 42.10% (21.94) 15.96 Def Accounts, Offsets and Other (93.23) 79.90% 42.10% (21.94) 15.96 Internal Allocations (GRTA, SDA) 37.90 57.90% 42.10% (21.94) 15.96 Def Accounts, Offsets and Other (93.23) (27.63) (65.61) (65.61)							
Corporate Miscellaneous Revenues (0.96) 57.90% 42.10% (0.56) (0.40) Miscellaneous Revenues (3.96) (3.96) (2.29) (1.67) Deferral Accounts, Revenue Offsets and Other (83.20) 26.22% 73.78% (21.82) (61.38) Def Account Additions 107.20 57.90% 42.10% 62.07 45.13 Generation Gross Plant in Service Def Account Net Recovery 0.20 57.90% 42.10% 0.12 0.08 Other Utility Revenue (15.35) 57.90% 42.10% (88.9) (6.46) Intersegment revenues (139.98) 57.90% 42.10% (21.94) 15.96 Def Accounts, Offsets and Other (93.23) 79.90% 42.10% (21.94) 15.96 Internal Allocations (GRTA, SDA) 37.90 57.90% 42.10% (21.94) 15.96 Def Accounts, Offsets and Other (93.23) (27.63) (65.61) (65.61)	Non Tariff Bayenue (Functionalized)	(3.00)	57 0.0%	12 100/	(1 74)	(1.00)	Generation Grace Plant in Commiss
Miscellaneous Revenues (3.96) (2.29) (1.67) Deferral Accounts, Revenue Offsets and Other (83.20) 26.22% 73.78% (21.82) (61.38) Def Account Additions 107.20 57.90% 42.10% 62.07 45.13 Generation Gross Plant in Service Def Account Net Recovery 0.20 57.90% 42.10% 0.12 0.08 Other Utility Revenue (15.35) 57.90% 42.10% (88.99) (6.46) Intersegment revenues (139.98) 57.90% 42.10% (81.05) (58.93) Internal Allocations (GRTA, SDA) 37.90 57.90% 42.10% (21.94) 15.96 Def Accounts, Offsets and Other (93.23) (27.63) (65.61) (65.61)	· · ·						
Deferral Accounts, Revenue Offsets and Other Subsidiary Net Income (83.20) 26.22% 73.78% (21.82) (61.38) Def Accoult Additions 107.20 57.90% 42.10% 62.07 45.13 Generation Gross Plant in Service Def Account Net Recovery 0.20 57.90% 42.10% 0.12 0.08 Other Utility Revenue (15.35) 57.90% 42.10% (88.99) (6.46) Intersegment revenues (13.98) 57.90% 42.10% (81.05) (58.93) Internal Allocations (GRTA, SDA) 37.90 57.90% 42.10% (21.94) 15.96 Def Accounts, Offsets and Other (93.23) (27.63) (65.61) (65.61)			51.90%	42.10%			
Def Accout Additions 107.20 57.90% 42.10% 62.07 45.13 Generation Gross Plant in Service Def Account Net Recovery 0.20 57.90% 42.10% 0.12 0.08 Other Utility Revenue (15.35) 57.90% 42.10% (8.89) (6.46) Intersegment revenues (139.98) 57.90% 42.10% (81.05) (58.93) Internal Allocations (GRTA, SDA) 37.90 57.90% 42.10% 21.94 15.96 Def Accounts, Offsets and Other (93.23) (27.63) (65.61) (65.61)		(3.90)			(2.29)	(1.07)	
Def Accout Additions 107.20 57.90% 42.10% 62.07 45.13 Generation Gross Plant in Service Def Account Net Recovery 0.20 57.90% 42.10% 0.12 0.08 Other Utility Revenue (15.35) 57.90% 42.10% (8.89) (6.46) Intersegment revenues (139.98) 57.90% 42.10% (81.05) (58.93) Internal Allocations (GRTA, SDA) 37.90 57.90% 42.10% 21.94 15.96 Def Accounts, Offsets and Other (93.23) (27.63) (65.61) (65.61)	Suberidiany Net Income	(02.20)	26.220/	79 700/	(04 00)	(64.20)	
Def Account Net Recovery 0.20 57.90% 42.10% 0.12 0.08 Other Utility Revenue (15.35) 57.90% 42.10% (8.89) (6.46) Intersegment revenues (139.98) 57.90% 42.10% (81.05) (58.93) Internal Allocations (GRTA, SDA) 37.90 57.90% 42.10% 21.94 15.96 Def Accounts, Offsets and Other (93.23) (27.63) (65.61)						. ,	
Other Utility Revenue (15.35) 57.90% 42.10% (8.89) (6.46) Intersegment revenues (139.98) 57.90% 42.10% (81.05) (58.93) Internal Allocations (GRTA, SDA) 37.90 57.90% 42.10% 21.94 15.96 Def Accounts, Offsets and Other (93.23) (27.63) (65.61)							Generation gross right in Service
Intersegment revenues (139.98) 57.90% 42.10% (81.05) (58.93) Internal Allocations (GRTA, SDA) 37.90 57.90% 42.10% 21.94 15.96 Def Accounts, Offsets and Other (93.23) (27.63) (65.61) Generation Revenue Requirement 1,661.54 435.69 1,225.85	•						
Internal Allocations (GRTA, SDA) 37.90 57.90% 42.10% 21.94 15.96 Def Accounts, Offsets and Other (93.23) (27.63) (65.61) Generation Revenue Requirement 1,661.54 435.69 1,225.85	-						
Def Accounts, Offsets and Other (93.23) (27.63) (65.61) Generation Revenue Requirement 1,661.54 435.69 1,225.85							
Generation Revenue Requirement 1,661.54 435.69 1,225.85			57.90%	42.10%			
	Dei Accounts, Onsets and Other	(93.23)			(27.63)	(65.61)	
	Generation Revenue Requirement	1,661.54			435.69 26.22%	1,225.85 73.78%	

Schedule 2.0

Classification of the Transmission Function - F08 Actual

Cost of E	nergy	Total Trans	Demand	Meter	Demand	Meter	Comments
	IPPs and Long-term Purchases commitmen	t -	0.00%	0.00%	- -	-	
	Domestic Transmission	75.70		0.01%	75.69	0.01	Transmission Gross Plant in Service
	NIA Generation	_	0.00%	0.00%	-	-	
	Gas Transportation		0.00%	0.00%	-	-	
	Water Rentals	-	0.00%	. 0.00%		-	
	Market Purchases		0.00%	0.00%		-	
	Natural gas for thermal generation		0.00%	0.00%	-	-	
	Domestic Transmission	10.90		0.00%	10.90	-	
	Other, and Surplus Sales					0.00	
			0.00%	0.00%	<u> </u>	-	•
	Cost of Energy	86.60		·	86.59	0.01	
O M & A E	zxpenses						
	Generation	-	0.00%	0.00%	-	-	
	Transmission	89.30	99.99%	0.01%	89.29	0.01	Transmission Gross Plant in Service
	Distribution	-	99.99%	0.01%	-	-	
	Corp Service	19.15		0.01%	19.15	0.00	
	O M & A	108.45	-		108.43	0.01	•
Depreciat	ion & Amortization				100.45	0.01	
	Generation	· -	0.00%	0.00%	-	-	
	Transmission	99.13	99.99%	0.01%	99.11	0.01	Transmission Gross Plant in Service
	Distribution	-	0.00%	0.00%	-	-	
	Engineering	· · · · · · · · · · · · · · · · · · ·	0.00%	0.00%	·	_	
	Field Services	· · · · ·	0.00%	0.00%		_	
	Corporate Services				-	-	
			0.00%	0.00%		•	· · · · · · · · · · · · · · · · · · ·
T	Amortization	99.13			99.11	0.01	
Taxes							
	Generation		. 0.00%	0.00%			
		-	0.00%	0.00%	-	-	
	Transmission	94.37		0.01%	94.36	0.01	Transmission Gross Plant in Service
	Distribution	-	0.00%	0.00%	-	-	
	Customer Care	-	0.00%	0.00%	-	-	
	Corporate		0.00%	0.00%		-	
	Taxes	94.37			94.36	0.01	
Finance C	Charges						
	Generation	•	0.00%	0.00%			
	Transmission	121.75		0.02%	121.73	0.02	Transmission Net Plant in Service
	Distribution	121.75			121.75		Iransmission Net Plant in Service.
		-	0.00%	0.00%	-	-	
	Customer Care		0.00%	0.00%			
	Finance Charges	121.75			121.73	0.02	
Allowed N	let Income						
	Generation	· · ·	0.00%	0.00%	· _	_	
	Transmission	97.80		0.02%	97.78	0.02	Transmission Net Plant in Service
	Distribution	37.00	0.00%	0.00%	31.10	0.02	in anshission their flatt in Service
	Allowed Net Income			0.00%			
Miscellane	eous Revenues	97.80			97.78	0.02	
	Non Tariff Revenue (Functionalized)	(12.00) 99.99%	0.01%	(12.00)	(0.00)	Transmission Gross Plant in Service
	Corporate Miscellaneous Revenue	-	99.99%	0.01%	- · _	-	
	Miscellaneous Revenues	(12.00)		(12.00)	(0.00)	
Deferral A	ccounts, Revenue Offsets and Other						
	Subsidiary Net Income		99.99%	0.040/			Transmission Cross Director Com
	Def Accout Additions			0.01%	- (40.05)	-'	Transmission Gross Plant in Service
		(10.85		0.01%	(10.85)	(0.00)	
	Def Account Net Recovery	-	99.99%	0.01%	-	-	
	Other Utility Revenue	· · · ·	99.99%	0.01%	-	-	
	Intersegment revenues	(54.37		0.01%	(54.36)	(0.01)	
	Internal Allocations (GRTA, SDA)	(62.80) 99.99%	0.01%	(62.79)	(0.01)	
	Def Accounts, Offsets and Other	(128.02)		(128.00)	(0.02)	i .
-	Fransmission Revenue Requirement	468.07			468.00	0.07	
	ranamiaalon nevenue requirement	400.07			-00.00	0.07	

Schedule 2.1

Removal of the Direct Assign (Street Lights) Costs from Distribution Function - F08 Actual

Cost of Energy	Total Distribution Costs	Direct Assign Street Lighting Costs	Distribution Costs for Classific	Street Lighting Demand Related	Street Lighting Cust Related	Street Lighting Demand Related	Street Lighting Cust Related
						Costs	Costs
IPPs and Long-term Purchases commitment	-	-	_	65%	35%		-
Domestic Transmission	_ ·	-	· · ·	65%	35%	-	
NIA Generation	-	· -	-	65%	35%	· _	· •-
Gas Transportation	-	· -	· -	65%	35%	-	-
Water Rentals		-	-	65%	35%	-	- '
Market Purchases	-	-	-	65%	35%	, · · -	-
Natural gas for thermal generation	-	· -	•	65%	35%	-	
Domestic Transmission			-	65%	35%	-	-
Other, and Surplus Sales				<u>65%</u>	<u>35%</u>		
Cost of Energy	-	-	-			-	-
O M & A Expenses							
Generation				0.504	0.50/		
Transmission	-	•	· -	65%	35%	-	-
Distribution	- 132.90	- 3.00	- 129.90	65% 65%	35% 35%	- 1.95	- 1.05
Corp Service	28.50	0.28		65%	35%		
O M & A	161.40	3.28	28.22	00%	33%	<u>0.18</u> 2.13	0.10
Depreciation & Amortization	10 n.40	3.20	130.12			2.13	1.15
Generation				650/	250/		
DSM Adjustment for Depreciation	-		-	65% 65%	35% 35%	-	
Transmission			-	65%	35%	-	-
Distribution	93.32	0.79	92.53	65%	35%	- 0.51	0.28
Engineering	-	-	-	65%	35%		
Field Services	· · · ·	-		65%	35%		-
Corporate Services	17.92	-	17.92	65%	35%	-	-
Amortization	111.24	0.79	110.45			0.51	0.28
Taxes			•				
Generation	-	-	- '	65%	35%	-	-
Transmission	-	-	-	65%	35%	-	-
Distribution	22.20	0.12	22.07	65%	35%	0.08	0.04
Customer Care Corporate	-	-	-	65%	35%	-	-
Taxes	3.20		3.20	<u>65%</u>	<u>35%</u>		
Finance Charges	25.39	0.12	25.27			0.08	0.04
· ····································							1.1.1
Generation	-	-	-	65%	35%	-	-
Transmission	-	-	-	65%	35%	_	· _
Distribution	128.10	0.73	127.37	65%	35%	0.47	0.25
Customer Care		-	-	65%	35%	-	-
Finance Charges	128.10	0.73	127.37			0.47	0.25
Allowed Net Income							
Generation		· -	-	65%	35%	-	-
Transmission	- 1	-	-	65%	35%	· -	-
Distribution	102.89	0.64	102.25	65%	35%	0.42	0.22
Customer Care	·	<u> </u>		65%	35%		
Allowed Net Income Miscellaneous Revenues	102.89	0.64	102.25			0.42	0.22
Non Tariff Revenue (Functionalized)	(2.00)	-	(2.00)	65%	35%	-	-
Corporate Miscellaneous Revenue	(0.64)	× -	(0.64)	65%	35%	-	
Miscellaneous Revenues	(2.64)	-	(2.64)			-	-
Deferral Accounts, Revenue Offsets and Other							
Subsidiary Net Income	-			65%	35%	۰.,	-
Def Accout Additions	· .	_*	-	65%	35%	-	-
Def Account Net Recovery	· -	-	-	65%	35%	-	
Other Utility Revenue		-	-	65%	35%	-	-
Intersegment revenues	-		-	65%	35%		-
Internal Allocations (GRTA, SDA)		-	24.90	65%	35% <u>35%</u>		-
Def Accounts, Offsets and Other	24.90		24.90	00 /6	3376		
		-				-	-
Distribution Revenue Requirement	551.29	5.56	545.73			3.61	1.95

Schedule 2.2

Classification of the Distribution Function (with out Direct Assign) - F08 Actual

•	nergy	Dist Costs	Distribution Demand Related	Distribution Customer Related	Distribution Demand Related	Distribution Customer Related
	IPPs and Long-term Purchases commitment	• _	65%	35%	- ·	•
	Domestic Transmission	-	65%	35%	-	-
	NIA Generation		65%	35%	· -	-
	Gas Transportation	-	65%	35%	-	-
	Water Rentals	-	65%	35%		-
	Market Purchases	· _	65%	35%	-	-
	Natural gas for thermal generation	-	65%	35%	-	-
	Domestic Transmission	· · _	65%	35%	_	· _
	Other, and Surplus Sales	_ `	65%	35%		
	Cost of Energy		00 /1	<u></u>		
О М & А Е		-				-
	Generation	• .	650/			- -
		-	65%	35%	-	-
	Transmission	-	65%	35%	-	-
	Distribution	129.90	65%	35%	84.44	45.4
	Corp Service	28.22	65%	35%	18.34	9.8
	O M & A	158.12			102.78	55.3
Depreciati	ion & Amortization					
	Generation	-	65%	35%	-	
	DSM Adjustment for Depreciation	· -	65%	35%	-	-
	Transmission	-	65%	35%	-	-
	Distribution	92.53	65%	35%	60.14	32.3
	Engineering		65%	35%	-	-
	Field Services	_	65%	35%	_	
	Corporate Services	17.92	65%	35%	11.65	6.2
	Amortization	110.45	0070	0070	71.79	38.0
Taxes		110.40			11.10	00.0
	Generation	-	65%	35%		-
	Transmission	-	65%	35%		-
	Distribution	22.07	65%	35%	14.35	7.7
	Customer Care	-	65%	35%	-	-
	Corporate	3.20	<u>65</u> %	<u>35</u> %	2.08	1.1
	Taxes	25.27			16.42	8.8
Finance C	harges		65%	35%		
	O				-	
	Generation	-	65%	35%	-	-
	Transmission	-	65%	35%	· -	-
	Distribution	127.37	65%	35%	82.79	44.5
	Customer Care		65%	35%		-
Allowed N	Finance Charges	127.37			82.79	44.5
Allowed N						
	Generation	-	65%	35%	-	-
	Transmission	-	65%	35%		-
	Distribution	102.25	65%	35%	66.47	35.7
	Customer Care	-	65%	35%		-
	Allowed Net Income	102.25		,	66.47	35.7
Miscellane	eous Revenues					
	Non Tariff Revenue (Functionalized)	(2.00)	65%	35%	(1.30)	(0.7
	Corporate Miscellaneous Revenue	(0.64)	65%	35%	(0.42)	(0.2
	Miscellaneous Revenues	(2.64)		0070	(1.72)	(0.9
Deferral A	ccounts, Revenue Offsets and Other	(2.04)			(1.72)	(0.5
	Subsidian/ Not Income			050/		
· •	Subsidiary Net Income	-	65%	35%	-	-
	Def Accout Additions	-	65%	35%	-	-
	Def Account Net Recovery	-	65%	35%	-	-
		-	65%	35%	-	-
	Other Utility Revenue	-				
	Other Utility Revenue	-	65%	35%	-	-
		24.90		35% <u>35</u> %	- 16.19	8.7
	Intersegment revenues	24.90 24.90	65%		- <u>16.19</u> 16.19	8.7

Schedule 2.2a

Classification of the Customer Care Function - F08 Actual

Cost of Energy		Customer Care	Customer Demand Related	Cust - Customer Related	Demand Related Costs	Custome Related Costs
	IPPs and Long-term Purchases commitment	-	65%	35%	· -	-
	Domestic Transmission	-	65%	35%	-	-
	NIA Generation	-	65%	35%	· -	-
	Gas Transportation	-	65%	35%		-
	Water Rentals	-	65%	35%	-	-
	Market Purchases	· _	65%	35%		-
·	Natural gas for thermal generation	-	65%	35%		_
		-	65%	35%	-	
	Domestic Transmission	-			-	-
	Other, and Surplus Sales		<u>65</u> %	<u>35</u> %		
Co O M & A Expens	st of Energy	-			-	
	Generation	-	65%	35%	-	
	Transmission	· · · -	65%	35%	-	-
	Distribution	104.50	65%	35%	67.93	36.5
	Corp Service	22.41	65%	35%	14.57	7.8
01	1 & A	126.91			82.49	44.4
Depreciation & A		*			02.40	
-						
100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100	Generation	-	65%	35%	-	-
	Transmission	-	65%	35%	-	-
	Distribution	(8.77)	65%	35%	(5.70)	(3.0
	Engineering	-	65%	35%	-	-
	Field Services	· -	65%	35%	-	-
	Corporate Services	(1.68)	65%	35%	(1.09)	(0.
Arr	ortization	(10.45)			(6.79)	(3.
Taxes						
	0		050/	25%		
	Generation	-	65%	35%		-
	Transmission	-	65%	35%		-
	Distribution	-	65%	35%	-	• -
	Customer Care	-	65%	35%	-	
	Corporate	-	<u>65</u> %	<u>35</u> %		
Ta	xes	-			-	
Finance Charges	3					
	Generation		65%	35%		
	Transmission		65%	35%	-	-
	Distribution	· -	65%	35%	· • .	-
	Customer Care	0.51	65%	35%	0.33	0.
	ance Charges	0.51			0.33	0.1
Allowed Net Inco	ome			· •		
	Generation		65%	35%	_	_
	Distribution		65%	35%		
		0.41	65%	35%	0.07	· _ ·
	Customer Care	0.41	03%	30%	0.27	0.1
Alle Miscellaneous R	owed Net Income	0.41			0.27	0.1
Miscellaneous N	evenues	•				
	Non Tariff Revenue (Functionalized)	(9.70)	65%	35%	(6.31)	(3.4
	Corporate Miscellaneous Revenue	(3.10)	65%	35%	(2.02)	(1.0
Mis	scellaneous Revenues	(12.80)			(8.32)	(4.4
	ts, Revenue Offsets and Other	(, · /	
	Subsidiary Net Income	-	65%	35%	-	-
	Other Utility Revenue	-	65%	35%	-	
	Intersegment revenues	· -	65%	35%	-	-
	Intersegment revenues					
	Internal Allocations (GRTA, SDA)	·	<u>65</u> %	<u>35</u> %	· .	
De			<u>65</u> %	<u>35</u> %		

Schedule 2.3

F2008 Actual Cost Cost of Service

Page 7 of 16

Allocation of Classified Generation Costs to Rate Classes - F08 Actual

	Total BC Hydro - F08						
Function		Gene	eration				
Cost Classes	Generation Demand	Generation Demand Related Costs (Sched 2.0)	Generation Energy	Generation Energy Related Costs (Sched 2.0)			
Allocation Basis	4 CP (Schedule 5.1)	435.69	F08 Forecast Energy Including Loss (Sched 5.0)	1,225.85			
Residential	44.63%	194.45	33.85%	414.95			
GS<35	7.61%	33.16	7.72%	94.67			
GS>35	24.97%	108.81	27.46%	336.56			
Irrigation	0.00%	0.00	0.14%	1.76			
Street Lighting	0.44%	1.90	0.41%	4.99			
Transmission	22.35%	97.37	30.42%	372.91			
Total	100.0%	435.69	100.0%	1,225.85			

Schedule 3.0

Page 8 of 16

Allocation of Classified Transmission Costs to Rate Classes - F08 Actual

	Total BC Hydro - F08						
Function		Transi	mission				
Cost Classes	Transmission Demand	Demand Related Costs (Sched 2.1)	Transmission Meter	Transmission Meter Related Costs (Sched 2.1)			
Allocation Basis	4 CP demand including losses (Sched 5.1)	468.00	Transmission Meter (Sched 5.3)	0.07			
Residential	44.63%	208.87	0.00%	0.00			
<i>GS</i> <35	7.61%	35.61	0.00%	0.00			
GS>35	24.97%	116.88	14.85%	0.01			
Irrigation	0.00%	0.00	0.00%	0.00			
Street Lighting	0.44%	2.04	0.00%	0.00			
Transmission	22.35%	104.59	85.15%	0.06			
Total	100.0%	468.00	100.0%	0.07			

Schedule 3.1

Page 9 of 16

Allocation of Classified Distribution and Customer Care Costs to Rate Classes - F08 Actual

Function Distribution Distribution Distribution Cost Classes Distribution Distribution Street Demand Demand Customer Customer Customer Related Related Related Related Related Allocation Basis NCP Sched 2.2a) Sitrest Allocation Basis Sched 2.2a) Sitrest Sitrest Sched 5.1) Sched 2.2a) Sitrest Sitrest Allocation Basis Sched 2.2a) Sitrest Sitrest Statt Sitrest Count Related Related Statt Sitrest Sitrest Sitrest Allocation Basis Sitrest Sitrest Sitrest Allocation Basis Sitrest Sitrest Sitrest Sitrest Sitrest Sitrest Sitrest	Fu												
Cost Classes Distribution Distribution Distribution Distribution Street Demand Demand Customer Customer Customer Customer Customer Related Related Related Related Related Related Related Allocation Basis NCP Sched 2.2a) Sched 2.2a) Street Related Related Allocation Basis NCP Sched 2.2a) Sched 2.2a) Street Related Related Allocation Basis Stope Sched 2.2a) Sched 2.2a) Street Related Related Allocation Basis NCP Sched 2.2a) Sched 2.2a) Street Street Allocation Basis Stope Sched 2.2a) Street Street Allocation Basis Stope Stope Street Street Allocation Basis Stope Stope Stope Street Allocation Basis Stope Stope Stope Stope Ali		nction			Distr	ibution (includ	ing Directly As	signed Street L	ighting and Cu	stomer Care)			
Allocation Basis NCP Central value Customer value Control value Allocation Basis NCP Sched 2.2a) Related value Cased 2.2a) Street value Allocation Basis NCP Sched 2.2a) Customer value Cased 2.2a) Street value Allocation Basis NCP Sched 2.2a) Customer value Cased 2.2a) Street value Allocation Basis NCP Customer value Value Street value Street value Allocation Basis NCP Sched 2.2a) Street value Value Street value Value Allocation Basis NCP Sched 2.2a) Street value Value Street value Value Allocation Basis NCP Street value Sched 2.2a) Street value Street value Value Street value	Cost C				Distribution	Street Light	Street Light	Street Light	Street Light	Customer Care	Customer Care	Customer Care	Customer
Allocation Basis NICP (Sched 2.2a) (Sched 2.2a) Allocation Basis NICP (Sched 2.2a) (Sched 2.2a) field 191.01 354.72 (Sched 2.2a) field 55.29% 196.14 88.27% 198.61 field 10.71% 37.99 9.67% 188.61 on 0.44% 156 0.19% 2.49		Related			Related	Related	Related Costs		Related Costs		Costs		Customer
Allocation Basis NCF Customet Allocation Basis Sched 5.1) Customet Allocation Basis Sched 5.1) 354.72 Allocation Basis Sched 5.1) 354.72 Assign 55.29% 196.14 Allocation 55.29% 196.14 Assign 37.99 9.67% Assign 32.91% 116.75 Assign 0.19% 0.19% Assign 0.19% 0.36			(Sched 2.2a)	•	(Sched 2.2a)								Related
Allocation Basis NCP Customer Street (Sched 5.1) 354.72 Customer 191.01 Assign 354.72 Customer 191.01 field 55.29% 196.14 88.27% 168.61 field 10.71% 37.99 9.67% 188.61 attack 32.91% 116.75 1.31% 2.49 on 0.44% 156 0.19% 0.36													Costs (Sched 2.3)
(Sched 5.1) Count Assign field 354.72 191.01 field 354.72 191.01 field 55.29% 196.14 88.27% 188.61 10.71% 37.99 9.67% 18.61 16.14 22.91% 116.75 1.31% 2.49 01 0.44% 156 0.19% 0.36	Allocation	1000		Customer		Street Light		Street Light		NCP Schedule 5.1		Customer Count	
ial 354.72 191.01 ial 55.29% 196.14 88.27% 188.61 10.71% 37.99 9.67% 18.61 22.91% 116.75 1.31% 2.49 01 0.44% 1.56 0.19% 0.36				Count		Assignment		Assignment				Blended	
tial 55.29% 196.14 88.27% 188.61 10.71% 37.99 9.67% 188.61 32.91% 116.75 1.31% 2.49 01 0.44% 1.56 0.19% 0.36			354.72		191.01		3.61		1.95		67.98	Customer Count	36.60
tial 55.29% 196.14 88.27% 188.61 10.71% 37.99 9.67% 18.47 32.91% 116.75 1.31% 2.49 01 0.44% 1.56 0.19% 0.36									. *			and revenue Allocator	
10.71% 37.99 9.67% 18.47 32.91% 116.75 1.31% 2.49 0n 0.44% 1.56 0.19% 0.36	iidential	55.2		88		0.00%	00.0	0.00%	00.0	55.29%	37.59	82.19%	30.08
32.91% 116.75 1.31% 2.49 01 0.44% 1.56 0.19% 0.36 1.54************************************	<35 <35	10.7		6		0.00%	00.00	0.00%	00.0	10.71%	7.28	9.58%	3.51
0.44% 1.56 0.19% 0.36 0.64% 2.27 0.55% 1.00 40	35	32.9		L.	κ.	%00:0	00.00	0.00%	00.00	32.91%	22.37	5.00%	1.83
0 2402 2.27 0 5202 4.00	igation	0.4		0	•	%00:0	00.00	0.00%	00.00	0.44%	0:30	%20.0	0.02
0.04/10 2.2/ 0.00/10	Street Lighting	0.6	1% 2.27	0.56%	1.08	100.00%	3.61	100.00%	1.95	0.64%	0.44	1.08%	0.40
Transmission 0.00% 0.00 0.00% 0.00	insmission	0.0		0	00.00	0.00%	. 0.00	0.00%	00.00	0.00%	0.00	2.08%	0.76
Total 100.0% 354.72 100.0% 191.01 100.0%	al	100.			191.01	100.0%	3.61	100.0%	1.95	100.0%	67.98	100.0%	36.60

			Total	BC Hydro	- F08		
•	Sur	nmary of Cost	s by Function (\$ X million) - A	II BCUC Direc	tives Incorpora	ted
Rate Class	Generation Costs	Transmission Costs	Distribution Costs	F08 Total Cost (\$ million)	F08 Actual Revenue (\$ million)	Revenue - Cost (\$ million)	Rev/Cost Ratio
							·.
Residential	609.4	208.9	432.4	1,250.7	1,147.9	-102.8	91.8%
GS<35	127.8	35.6	67.2	230.7	285.5	54.8	123.8%
GS>35	445.4	116.9	143.5	705.7	749.3	43.6	106.2%
Irrigation	1.8	0.0	2.3	4.0	3.3	-0.7	83.4%
Street Lighting	6.9	2.0	9.7	18.7	23.3	4.7	125.0%
Transmission	470.3	104.7	0.8	575.7	576.1	0.4	100.1%
Total Classes	1,661.5	468.1	655.9	2,785.5	2,785.5	0.1	100.0%

Summary of Costs by Function by Rate Class - F08 Actual

Schedule 4.0

Page 11 of 16

Summary of Classified Costs by Function by Rate Class - F08 Actual

		Total BC Hydro - F08						
· · ·		Summary of Costs by Classification						
	Cost Classes	Energy Related Costs		Transmission Demand Related Costs	Distribution Demand Related Costs		Customer Related Costs	Total
								••••••
Residential		415.0	194.5	208.9	233.7	637.1	198.7	1,250.7
GS<35		94.7	33.2	35.6	45.3	114.0	22.0	230.7
GS>35		336.6	108.8	116.9	139.1	364.8	4.3	705.7
Irrigation		1.8	0.0	0.0	1.9	1.9	0.4	4.0
Street Lighting		5.0	1.9	2.0	6.3	10.3	3.4	18.7
Transmission		372.9	97.4	104.6	0.0	202.0	0.8	575.7
Total Classes		1,225.8	435.7	468.0	426.3	1,330.0	229.6	2,785.5

Schedule 4.1

F2008 Actual Cost Cost of Service

Page 12 of 16

Energy Allocators for Cost Allocation to Rate Classes - F08 Actual

F08 Actual	Energy @ Customer Meter	Distribution Loss Factor	Energy @ Transmission Interface	Transmission Loss Factor	Energy @ Generation Interface
	(MWh)		(MWh)		(MWh)
Residential	17,553,273	6.00%	18,606,469	6.00%	19,722,858
GS Under 35 kW	4,004,810	6.00%	4,245,099	6.00%	4,499,805
GS Over 35 kW Secondary	6,692,564	6.00%	7,094,118	6.00%	4,499,805
GS Over 35 kW Primary	7,731,066	3.44%	7,997,014	6.00%	8,476,835
Irrigation	74,597	6.00%	79,073	6.00%	83,817
Street Lighting	211,149	6.00%	223,818	6.00%	237,247
Transmission	16,720,980	0.00%	16,720,980	6.00%	17,724,239
Total	52,988,439	0.0070		0.00 /0	
	52,900,439		54,966,571		58,264,566
		Energy at			· · · ·
Rate Class	Energy by	Generator			
	Rate Class	Allocation Factor			
	(A. (A. (1))))))))))))))))))))	Facioi	χ		
	(MWh)				
Residential	19,722,858	33.85%			
GS Under 35 kW	4,499,805	7.72%			
GS Over 35 kW	15,996,600	27.46%			
Irrigation	83,817	0.14%			
Street Lighting	237,247	0.41%			
Transmission	17,724,239	30.42%			
	58,264,566	100.00%			н ^а страна -
	,,00		•		

Schedule 5.0

Demand Allocators - F08 Actual

Rate Classes	4 CP	NCP w/o T
Residential	44.63%	55.29%
GS<35	7.61%	10.71%
GS>35	24.97%	32.91%
Irrigation	0.00%	0.44%
Street Lighting	0.44%	0.64%
Transmission	<u>22.35%</u>	<u>0.00%</u>
Total Integrated Area	100.00%	100.00%

Schedule 5.1

F2008 Actual Cost Cost of Service

Page 14 of 16

Customer Allocators - F08 Actual

Rate Class	Actual Number of Accounts F08	# of bills sent per account each year	# of bills sent to rate class each year	# of Bills Allocator
Residential	1,567,350	6	9,404,100	86.74%
GS Under 35 kW	171,673	6	1,030,038	9.50%
GS Over 35 kW	23,210	12	278,520	2.57%
Irrigation	3,303	2	6,606	0.06%
Street Lighting	10,015	12	120,180	1.11%
Transmission	153	12	1,836	0.02%
TOTAL	1,775,704		10,841,280	100.00%

Rate Class	Actual Customer Count F08	Distribution Customer Count	Distribution Customer Allocator
Residential	1,567,350	1,567,350	88.27%
GS<35 .	171,673	171,673	9.67%
GS>35	23,210	23,177	1.31%
Irrigation	3,303	3,354	0.19%
Street Lighting	10,015	10,015	0.56%
Transmission	153		<u>0.00%</u>
TOTAL	1,775,704	1,775,569	100.00%

Rate Class	Actual Revenue F08	Revenue Allocator
		, include
Residential	1,147.9	41.21%
GS<35	285.5	10.25%
GS>35	749.3	26.90%
Irrigation	3.3	0.12%
Street Lighting	23.3	0.84%
Transmission	<u>576.1</u>	<u>20.68%</u>
TOTAL	2,785.5	100.00%

Rate Class	Weighting of # of Bills Allocator	Weighting of Revenue Allocator	Blended Customer Care Allocator
	90%	10%	
Residential	78.1%	4.1%	82.19%
GS<35	8.6%	1.0%	9.58%
GS>35	2.3%	2.7%	5.00%
Irrigation	0.1%	0.0%	· 0.07%
Street Lights	1.0%	0.1%	1.08%
Transmission	0.0%	2.1%	2.08%
TOTAL			100.00%

Schedule 5.2

Metering Allocator

Rate Class	Transmission Meter Replacement Cost	
Residential GS Under 35 kW GS Over 35 kW Irrigation Street Lighting Transmission TOTAL	- 2,081,600 - - 11,931,354 14,012,954	0.00% 0.00% 14.85% 0.00% <u>85.15</u> % 100.00%

Schedule 5.3