



2004-2005 Deferral Reconciliation Application

A large, decorative graphic on the right side of the page consists of several overlapping, curved, light-colored lines that form a spiral or fan-like shape, mirroring the circular graphic in the AESO logo.

Technical Meeting
Materials

February 8, 2008

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2004-2005 Deferral Account Reconciliation Application								
Appendix I to M Detail								
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July	Pages 25-28 of 48	Pages 181-184 of 204	Pages 25-28 of 48	Pages 169-172 of 192	Pages 25-28 of 48	Pages 155-158 of 178		
August	Pages 29-32 of 48	Pages 185-188 of 204	Pages 29-32 of 48	Pages 173-176 of 192	Pages 29-32 of 48	Pages 159-162 of 178		
September	Pages 33-36 of 48	Pages 189-192 of 204	Pages 33-36 of 48	Pages 177-180 of 192	Pages 33-36 of 48	Pages 163-166 of 178		
October	Pages 37-40 of 48	Pages 193-196 of 204	Pages 37-40 of 48	Pages 181-184 of 192	Pages 37-40 of 48	Pages 167-170 of 178		
November	Pages 41-44 of 48	Pages 197-200 of 204	Pages 41-44 of 48	Pages 185-188 of 192	Pages 41-44 of 48	Pages 171-174 of 178		
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2004-2005 Deferral Account Reconciliation Application
Appendix I to M Column Layouts

2001 Total	Appendix M	A	B
		Actual Revenue Collected	Deferral Balance Allocation

Annual frozen revenue allocators so no detailed calculations

2002 Total	Appendix L	A	B
		Actual Revenue Collected	Deferral Balance Alloc Ref/(Chg)

Monthly frozen revenue allocators so no detailed calculations

2002 Monthly	Appendix L	A	B
		Actual Revenue Collected	Deferral Balance Alloc Ref/(Chg)

Rider C collected by category in 2004 and 2005 (started in 2004) so the allocation of the 2003 Rider to rate category only occurs in 2003

The 2004 Rider C applied to 2003 is only calculated at the annual level because it doesn't relate to 2003 monthly detail and management assessed a % by rate category that the Q1 2004 Rider C amounts were applied back to 2003 (column G).

2003 Total	Appendix K	A	B	C	D	E	F	G	H	I	J	K
		Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2003 Rider C Related to 2003 Ref/(Chg)	Curr Def Bal & 2003 Rider C Ref/(Chg)	2004 Rider C Ref/(Chg)	% Related to 2003	2004 Rider C Relating to 2003 Ref/(Chg)	Total Refund/ (Charge)	2003 Refund/ (Charge) in 2003 Application	Current Refund/ (Charge) to Customers
Sum of Monthly Calculations					$E=B-(B/B)*D$		$H=F*G$		$I=E-H$		$K=J$	

2003 Monthly	Appendix K	A	B	C	D	E	F	G
		Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2003 Rider C Ref/(Chg)	% Related to 2003	2003 Rider C Related to 2003 Ref/(Chg)	Curr Def Balance & Rider C Refund/(Charge)
Sum of Monthly Calculations			$C=A-B$		$F=D*E$		$G=B-F$	

No 2003 Application that applies to this year so this column is not required

2004 Total	Appendix J	A	B	C	D	E	F	G	H	I	J	K
		Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2004 Rider C Related to 2004 Ref/(Chg)	Curr Def Bal & 2004 Rider C Ref/(Chg)	2005 Rider C Ref/(Chg)	% Related to 2004	2005 Rider C Relating to 2004 Ref/(Chg)	Total Refund/ (Charge)	2003 Refund/ (Charge) in 2003 Application	Current Refund/ (Charge) to Customers
Sum of Monthly Calculations					$E=B-D$		$H=F*G$		$I=E-H$			

The 2005 Rider C applied to 2004 is only calculated at the annual level because it doesn't relate to 2004 monthly detail and management calculated a % by rate category that the Jan to June 2005 Rider C amounts were applied back to 2004 (column G).

No 2003 Application that applies to this year so this column is not required

2004 Monthly	Appendix J	A	B	C	D	E	F	G
		Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2004 Rider C Ref/(Chg)	% Related to 2004	2004 Rider C Relating to 2004 Ref/(Chg)	Curr Def Balance & Rider C Refund/(Charge)
Sum of Monthly Calculations			$C=A-B$		$F=D*E$		$G=B-F$	

2005 Total	Appendix I	A	B	C	D	E	F	G	H	I	J	K
		Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2005 Rider C Related to 2005 Ref/(Chg)	Curr Def Bal & 2005 Rider C Ref/(Chg)	2006 Rider C Ref/(Chg)	% Related to 2005	2006 Rider C Relating to 2005 Ref/(Chg)	Total Refund/ (Charge)	2003 Refund/ (Charge) in 2003 Application	Current Refund/ (Charge) to Customers
Sum of Monthly Calculations					$E=B-D$		$H=F*G$		$I=E-H$			

The 2006 Rider C applied to 2005 is only calculated at the annual level because it doesn't relate to 2005 monthly detail and management calculated a % by rate category that the Q1 2006 Rider C amounts were applied back to 2005 (column G).

2005 Monthly	Appendix I	A	B	C	D	E	F	G
		Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2005 Rider C Ref/(Chg)	% Related to 2005	2005 Rider C Relating to 2005 Ref/(Chg)	Curr Def Balance & Rider C Refund/(Charge)
Sum of Monthly Calculations			$C=A-B$		$F=D*E$		$G=B-F$	

2004-2005 Deferral Account Reconciliation Application
 Appendix I to M Column Layouts for Losses Calculations

		A	B	C
2001 Quarterly	Appendix M	Losses Revenue Collected	NLF	Effective Volume X Pool Price

		A	B	C	D	E
2001 Annual	Appendix M	Losses Revenue Collected	Effective Volume X Pool Price	Percentage of Total	Losses Def. Account Balance	Overcollected/ (Undercollected)
		$C = B / L \cdot B$			$E = C \cdot D$	

Same report calculations as 2002-2005, columns headings just have different names.

		A	B	C	D	E
2002 Monthly	Appendix L	Losses Revenue Collected	Effective Volume X Pool Price	Customer % of the Total (Effective Volume X Pool Price)	Total Industry Losses Def Account Balance	Allocated Charge/ (Charge) Refunded/ (Charged)
		$C = B / L \cdot B$			$E = C \cdot D$	

		A	B	C	D	E
2003 Monthly	Appendix K	Losses Revenue Collected	Effective Volume X Pool Price	Customer % of the Total (Effective Volume X Pool Price)	Total Industry Losses Def Account Balance	Allocated Charge/ (Charge) Refunded/ (Charged)
		$C = B / L \cdot B$			$E = C \cdot D$	

		A	B	C	D	E
2004 Monthly	Appendix J	Losses Revenue Collected	Effective Volume X Pool Price	Customer % of the Total (Effective Volume X Pool Price)	Total Industry Losses Def Account Balance	Allocated Charge/ (Charge) Refunded/ (Charged)
		$C = B / L \cdot B$			$E = C \cdot D$	

		A	B	C	D	E
2005 Monthly	Appendix I	Losses Revenue Collected	Effective Volume X Pool Price	Customer % of the Total (Effective Volume X Pool Price)	Total Industry Losses Def Account Balance	Allocated Charge/ (Charge) Refunded/ (Charged)
		$C = B / L \cdot B$			$E = C \cdot D$	

2003-2005 Monthly DTS Example

2004-2005 Deferral Account Reconciliation Application								
2003 Illustrative Example - July 2003								
(pages 79-84 of 192 from Appendix K)								
July 2003 Monthly Industry Total								
		Revenue	Costs	Deferral Balance (Pre-Rider)				
	Interconnection Charge	19,552,241	19,919,200	(366,959)				
	Operating Reserve Change	14,610,427	11,759,657	2,850,770				
	Other system support services charge	198,339	261,972	(63,633)				
	Total	34,361,007	31,940,829	2,420,178				
		A	B	C	D	E	F	G
		Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2003 Rider C Ref/(Chg)	% Related to 2003	2003 Rider C Related to 2003 Ref/(Chg)	Curr Def Bal & 2003 Rider C Ref/(Chg)
				C=A-B			F=D*E	G=B-F
DTS Customer 1 - Disco ATCO Electric	Interconnection Charge	3,743,251	(70,254)	3,813,505				
	Operating Reserve Change	2,627,058	512,589	2,114,469				
	Other system support services charge	33,600	(10,780)	44,379				
		6,403,909	431,555	5,972,354	2,015,982	100.0%	2,015,982.4	(1,584,427)
DTS Customer 1 - Direct Connect	Interconnection Charge	78,969	(1,482)	80,451				
	Operating Reserve Change	61,471	11,994	49,477				
	Other system support services charge	717	(230)	947				
		141,157	10,282	130,875	46,116	100.0%	46,116	(35,834)
All other customers omitted from example but included in the total								
TOTAL	Interconnection Charge	19,552,241	(366,959)	19,919,200				
	Operating Reserve Change	14,610,427	2,850,770	11,759,657				
	Other system support services charge	198,339	(63,633)	261,972				
		34,361,007	2,420,178	31,940,829	11,027,846	100.0%	11,027,846	(8,607,668)

2003-2005 Monthly DTS Example showing formulas

	A	B	C	D	E	F	G	H	I
1	2004-2005 Deferral Account Reconciliation Application								
2	2003 Illustrative Example - July 2003								
3	(pages 79-84 of 192 from Appendix K)								
4									
5		July 2003 Monthly Industry Total							
6			Revenue	Costs	Deferral Balance (Pre-Rider)				
7									
8		Interconnection Charge	19552240.8	19919199.63	=+C8-D8				
9		Operating Reserve Change	14610427.28	11759657.12	=+C9-D9				
10		Other system support services charge	198339.05	261972.41	=+C10-D10				
11		Total	=SUM(C8:C10)	=SUM(D8:D10)	=SUM(E8:E10)				
12									
13									
14			A	B	C	D	E	F	G
15		July 2003 Total	Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2003 Rider C Ref/(Chg)	% Related to 2003	2003 Rider C Related to 2003 Ref/(Chg)	Curr Def Bal & 2003 Rider C Ref/(Chg)
16					C=A-B			F=D*E	G=B-F
17									
18	DTS Customer 1 - Disco ATCO Electric	Interconnection Charge	3743251.08	=+C18/\$C\$31*\$E\$8	=+C18-D18				
19		Operating Reserve Change	2627058.05	=+C19/\$C\$32*\$E\$9	=+C19-D19				
20		Other system support services charge	33599.62	=+C20/\$C\$33*\$E\$10	=+C20-D20				
21			=SUM(C18:C20)	=SUM(D18:D20)	=SUM(E18:E20)	2015982.42	1	=+F21*G21	=+D21-H21
22									
23	DTS Customer 1 - Direct Connect	Interconnection Charge	78968.86	=+C23/\$C\$31*\$E\$8	=+C23-D23				
24		Operating Reserve Change	61471.22	=+C24/\$C\$32*\$E\$9	=+C24-D24				
25		Other system support services charge	717.29	=+C25/\$C\$33*\$E\$10	=+C25-D25				
26			=SUM(C23:C25)	=SUM(D23:D25)	=SUM(E23:E25)	46116.32	1	=+F26*G26	=+D26-H26
27									
28	All other customers omitted from example but included in the total								
29									
30									
31	TOTAL	Interconnection Charge	19552240.8	=+E8	=+C31-D31				
32		Operating Reserve Change	14610427.28	=+E9	=+C32-D32				
33		Other system support services charge	198339.05	=+E10	=+C33-D33				
34			=SUM(C31:C33)	=SUM(D31:D33)	=SUM(E31:E33)	11027846.28	1	=+F34*G34	=+D34-H34

2004-2005 Deferral Account Reconciliation Application												
2003 Illustrative Example - Annual 2003												
(pages 4-8 of 192 from Appendix K)												
Annual Industry Total												
	Revenue	Costs	Deferral Balance (Pre-Rider)									
Interconnection Charge	233,040,230	234,704,623	(1,664,393)									
Operating Reserve Change	121,857,802	87,352,846	34,504,957									
Other system support services charge	2,225,283	2,485,773	(260,489)									
Total	357,123,316	324,543,241	32,580,075									
	A	B	C	D	E	F	G	H	I	J	K	
2003 Total	Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2003 Rider C Related to 2003 Ref/(Chg)	Curr Def Bal & 2003 Rider C Ref/(Chg)	2004 Rider C Ref/(Chg)	% Related to 2003	2004 Rider C Relating to 2003 Ref/(Chg)	Total Refund/ (Charge)	2003 Refund/ (Charge) in 2003 Application	Current Refund/ (Charge)	
	Sum of Monthly Calculations				E=B-((B/ΣB)*ΣD)			H=F*G	I=E-H		K=I-J	
DTS Customer - Disco ATCO Electric	Interconnection Charge	45,094,994	(322,660)	45,417,654		318,605	1,564,503	-63.42%	(992,237)	1,310,842	35,670	1,275,172
	Operating Reserve Change	23,311,557	6,599,905	16,711,652		(6,516,962)	(4,542,479)	48.11%	(2,185,451)	(4,331,511)	124,445	(4,455,956)
	Other system support services charge	392,291	(44,569)	436,860		44,009	(100,944)	-23.82%	24,048	19,960	(4,251)	24,211
		68,798,843	6,232,676	62,566,167	12,387,024	(6,154,348)	(3,078,921)		(3,153,639)	(3,000,709)	155,864	(3,156,573)
DTS Customer 1 - Direct Connect	Interconnection Charge	569,134	(4,566)	573,700		14,400	4,340	-63.42%	(2,752)	17,152	(15,080)	32,232
	Operating Reserve Change	91,437	24,027	67,410		(75,770)	(12,599)	48.11%	(6,062)	(69,709)	3,790	(73,499)
	Other system support services charge	3,072	(594)	3,666		1,873	(280)	-23.82%	67	1,806	(194)	2,000
		663,642	18,867	644,775	78,365	(59,498)	(8,539)		(8,747)	(50,751)	(11,485)	(39,266)
All other customers omitted from example but included in the total												
TOTAL	Interconnection Charge	233,040,230	(1,664,393)	234,704,623		1,654,135	8,021,620		(5,087,461)	6,741,596	(3,101,083)	9,842,679
	Operating Reserve Change	121,857,802	34,504,957	87,352,846		(34,325,955)	(23,184,201)		(11,154,247)	(23,171,708)	3,247,776	(26,419,484)
	Other system support services charge	2,225,283	(260,489)	2,485,773		273,300	(516,703)		123,097	150,203	(146,691)	296,894
		357,123,316	32,580,075	324,543,241	64,978,595	(32,398,520)	(15,679,285)		(16,118,611)	(16,279,909)	2	(16,279,911)

	A	B	C	D	E	F	G	H	I	J	K	L	M	
1	2004-2005 Deferral Account Reconciliation Application													
2	2003 Illustrative Example - Annual 2003													
3	(pages 4-8 of 192 from Appendix K)													
4														
5		Annual Industry Total												
6			Revenue	Costs	Deferral Balance (Pre-Rider)									
7														
8		Interconnection Charge	233040230.23	234704623.06	=+C8-D8									
9		Operating Reserve Change	121857802.26	87352845.7	=+C9-D9									
10		Other system support services charge	2225283.47	2485772.5	=+C10-D10									
11		Total	=SUM(C8:C10)	=SUM(D8:D10)	=SUM(E8:E10)									
12														
13														
14		A	B	C	D	E	F	G	H	I	J	K		
15	2003 Total	Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2003 Rider C Related to 2003 Ref/(Chg)	Curr Def Bal & 2003 Rider C Ref/(Chg)	2004 Rider C Ref/(Chg)	% Related to 2003	2004 Rider C Relating to 2003 Ref/(Chg)	Total Refund/ (Charge)	2003 Refund/ (Charge) in 2003 Application	Current Refund/ (Charge)		
16		Sum of Monthly Calculations				E=B-(B/E)*D			H=F*G	I=E-H		K=J		
17														
18	DTS Customer - Disco ATCO Electric	Interconnection Charge	45094994.16	-322659.96	=+C18-D18	=D18-(D18/\$D\$21*\$F\$21)	1564502.55	-0.63421868951215	=+H18*I18	=+G18-J18	35669.87	=+K18-L18		
19		Operating Reserve Change	23311557.28	6599904.79	=+C19-D19	=D19-(D19/\$D\$21*\$F\$21)	-4542479.26	0.481114146501	=+H19*I19	=+G19-J19	124445.37	=+K19-L19		
20		Other system support services charge	392291.25	-44569.01	=+C20-D20	=D20-(D20/\$D\$21*\$F\$21)	-100943.88	-0.238235522562348	=+H20*I20	=+G20-J20	-4250.75	=+K20-L20		
21			=SUM(C18:C20)	=SUM(D18:D20)	=SUM(E18:E20)	12387023.73	=SUM(G18:G20)		=SUM(H18:H20)	=SUM(I18:I20)	=SUM(J18:J20)	=SUM(K18:K20)	=SUM(L18:L20)	=SUM(M18:M20)
22														
23	DTS Customer 1 - Direct Connect	Interconnection Charge	569133.72	-4566.24	=+C23-D23	=D23-(D23/\$D\$26*\$F\$26)	4339.63	-0.63421868951215	=+H23*I23	=+G23-J23	-15080.3	=+K23-L23		
24		Operating Reserve Change	91437.06	24027.45	=+C24-D24	=D24-(D24/\$D\$26*\$F\$26)	-12598.91	0.481114146501	=+H24*I24	=+G24-J24	3789.85	=+K24-L24		
25		Other system support services charge	3071.67	-593.84	=+C25-D25	=D25-(D25/\$D\$26*\$F\$26)	-279.98	-0.238235522562348	=+H25*I25	=+G25-J25	-194.14	=+K25-L25		
26			=SUM(C23:C25)	=SUM(D23:D25)	=SUM(E23:E25)	78365.42	=SUM(G23:G25)		=SUM(H23:H25)	=SUM(I23:I25)	=SUM(J23:J25)	=SUM(K23:K25)	=SUM(L23:L25)	=SUM(M23:M25)
27														
28	All other customers omitted from example but included in the total													
29														
30														
31	TOTAL	Interconnection Charge	233040230.23	=+E8	=+C31-D31	1654135.19	8021619.8		-5087461.21	=+G31-J31	-3101082.85	=+K31-L31		
32		Operating Reserve Change	121857802.26	=+E9	=+C32-D32	-34325955.14	-23184200.99		-11154247.06	=+G32-J32	3247775.73	=+K32-L32		
33		Other system support services charge	2225283.47	=+E10	=+C33-D33	273299.75	-516703.35		123097.08	=+G33-J33	-146691.15	=+K33-L33		
34			=SUM(C31:C33)	=SUM(D31:D33)	=SUM(E31:E33)	64978594.91	=SUM(G31:G33)		=SUM(H31:H33)	=SUM(I31:I33)	=SUM(J31:J33)	=SUM(K31:K33)	=SUM(L31:L33)	=SUM(M31:M33)
35														

2003-2005 Monthly Losses (Step 1)

2004-2005 Deferral Account Reconciliation Application					
2003 Illustrative Example - July 2003					
(page 169-172 of 192 from Appendix K)					
	July 2003 Monthly Industry Total				
		Revenue	Costs	Deferral Balance (Pre-Rider)	
	Losses Charge	21,391,786	18,652,811	2,738,976	
	Total	21,391,786	18,652,811	2,738,976	
	A	B	C	D	
July 2003 Total	Losses Revenue Collected	Effective Volume X Pool Price	Customer % of the Total (Effective Volume X Pool Price)	Total Industry Losses Def Account Balance	Allocated Charge/ (Charge) Refunded/ (Charged)
			C=B/Σ B		E=C*D
STS Customer 1					
Generator 1	23,008	514,728		2,738,976	
Subtotal	23,008	514,728	0.13%	2,738,976	3,651
STS Customer 3					
Generator 1	256,073	2,207,525			
Generator 2	(303,472)	3,456,396		2,738,976	
Subtotal	(47,399)	5,663,921	1.47%	2,738,976	40,180
All other customers omitted from example but included in the total					
TOTAL	21,391,786	386,096,401	100%	2,738,976	2,738,976

2003-2005 Monthly Losses (Step 1) showing formulas

	A	B	C	D	E	F
1	2004-2005 Deferral Account Reconciliation Application					
2	2003 Illustrative Example - July 2003					
3	(page 169-172 of 192 from Appendix K)					
4						
5	July 2003 Monthly Industry Total					
6			Revenue	Costs	Deferral Balance (Pre-Rider)	
7						
8		Losses Charge	21391786.48	18652810.92	=+C8-D8	
9						
10						
11		Total	=SUM(C8:C10)	=SUM(D8:D10)	=SUM(E8:E10)	
12						
13						
14		A	B	C	D	E
15	July 2003 Total	Losses Revenue Collected	Effective Volume X Pool Price	Customer % of the Total (Effective Volume X Pool Price)	Total Industry Losses Def Account Balance	Allocated Charge/ (Charge) Refunded/ (Charged)
16				C=B/E B		E=C*D
17						
18	STS Customer 1					
19	Generator 1	23008.35	514728.2		=+E8	
20	Subtotal	=SUM(B19)	=SUM(C19)	=+C20/C31	=SUM(E19)	=+D20*E20
21						
22	STS Customer 3					
23	Generator 1	256072.85	2207524.54			
24	Generator 2	-303471.61	3456396.4		=+E8	
25	Subtotal	=SUM(B23:B24)	=SUM(C23:C24)	=+C25/C31	=SUM(E23:E24)	=+E25*D25
26						
27						
28	All other customers omitted from example but included in the total					
29						
30						
31	TOTAL	21391786	386096401	1	2738976	2738976

2003-2005 Monthly Losses (Step 2)

2004-2005 Deferral Account Reconciliation Application							
2003 Illustrative Example - July 2003							
(page 85 of 192 from Appendix K)							
	A	B	C	D	E	F	G
July 2003 STS Total	Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2003 Rider C Ref/(Chg)	% Related to 2003	2003 Rider C Related to 2003 Ref/(Chg)	Curr Def Bal & 2003 Rider C Ref/(Chg)
			C=A-B			F=D*E	G=B-F
STS Customer 1							
Interconnection charge	17,325	(1,461)	18,786				
Losses charge	23,008	3,651	19,357				
Operating reserve charge	18,015	2,339	15,677				
Total refund (charge) to customer	58,349	4,529	53,820	15,337	100%	15,337	(10,808)
STS Customer 3							
Interconnection charge	151,676	(12,791)	164,467				
Losses charge	(47,399)	40,180	(87,579)				
Operating reserve charge	198,237	25,732	172,505				
Total refund (charge) to customer	302,514	53,121	249,393	134,271	100%	134,271	(81,149)

2003-2005 Monthly Losses (Step 2) showing formulas

	A	B	C	D	E	F	G	H
1	2004-2005 Deferral Account Reconciliation Application							
2	2003 Illustrative Example - July 2003							
3	(page 85 of 192 from Appendix K)							
4								
5								
6		A	B	C	D	E	F	G
7	July 2003 STS Total	Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2003 Rider C Ref/(Chg)	% Related to 2003	2003 Rider C Related to 2003 Ref/(Chg)	Curr Def Bal & 2003 Rider C Ref/(Chg)
8				C=A-B			F=D*E	G=B-F
9								
10	STS Customer 1							
11	Interconnection charge	17325.27	-1461.04	=+B11-C11				
12	Losses charge	=+'2003-2005 Mthly Losses (Step 1)!B19	=+'2003-2005 Mthly Losses (Step 1)!F20	=+B12-C12				
13	Operating reserve charge	18015.49	2338.5	=+B13-C13				
14	Total refund (charge) to customer	=SUM(B11:B13)	=SUM(C11:C13)	=SUM(D11:D13)	15337.12	1	=+E14*F14	=+C14-G14
15								
16								
17	STS Customer 3							
18	Interconnection charge	151675.97	-12790.83	=+B18-C18				
19	Losses charge	=+'2003-2005 Mthly Losses (Step 1)!B25	=+'2003-2005 Mthly Losses (Step 1)!F25	=+B19-C19				
20	Operating reserve charge	198237.23	25732.16	=+B20-C20				
21	Total refund (charge) to customer	=SUM(B18:B20)	=SUM(C18:C20)	=SUM(D18:D20)	134270.54	1	=+E21*F21	=+C21-G21

2004-2005 Deferral Account Reconciliation Application												
2003 Illustrative Example - Annual 2003												
(page 9-12 of 192 from Appendix K)												
Annual Industry Total - STS												
	Revenue	Costs	Deferral Balance (Pre-Rider)									
Interconnection charge	157,176,292	169,725,315	(12,549,023)									
Losses charge	204,695,168	144,905,362	59,789,806									
Operating reserve charge	116,040,858	87,352,846	28,688,012									
Total	477,912,317	401,983,522	75,928,795									
	A	B	C	D	E	F	G	H	I	J	K	
2003 STS Total	Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2003 Rider C Related to 2003 Ref/(Chg)	Curr Def Bal & 2003 Rider C Ref/(Chg)	2004 Rider C Ref/(Chg)	% Related to 2003	2004 Rider C Relating to 2003 Ref/(Chg)	Total Refund/ (Charge)	2003 Refund/ (Charge) in 2003 Application	Current Refund/ (Charge)	
	Sum of Monthly Calculations				E=B-(B/ZB)*D			H=F*G	I=E-H		K=I-J	
STS Customer 1	Interconnection charge	877,165	(70,005)	947,170		4,256	(167,306)	0.25%	(416)	4,672	(1,055)	5,728
	Losses charge	688,282	451,230	237,053		(27,435)	425,869	-21.67%	(92,273)	64,838	25,381	39,457
	Operating reserve charge	791,751	196,253	595,498		(11,932)	(320,352)	19.47%	(62,386)	50,453	19,174	31,279
	Total refund (charge) to customer	2,357,198	577,478	1,779,720	612,589	(35,111)	(61,789)		(155,074)	119,964	43,500	76,464
STS Customer 3	Interconnection charge	1,442,964	(113,257)	1,556,221		39,376	(380,769)	0.25%	(947)	40,323	7,178	33,145
	Losses charge	823,448	637,066	186,382		(221,487)	969,229	-21.67%	(210,002)	(11,485)	(25,813)	14,328
	Operating reserve charge	1,410,360	375,674	1,034,686		(130,609)	(729,085)	19.47%	(141,982)	11,373	(53,739)	65,112
	Total refund (charge) to customer	3,676,771	899,483	2,777,289	1,212,203	(312,720)	(140,625)		(352,931)	40,211	(72,374)	112,585
All other customers omitted from example but included in the total												
TOTAL	Interconnection charge	157,176,291	(12,549,023)	169,725,314		80,271,068	(24,107,662)		(59,966)	80,331,034	2,242	80,328,793
	Losses charge	204,695,173	59,789,806	144,905,367		(53,059,969)	61,381,439		(13,299,465)	(39,760,503)	(2,112)	(39,758,391)
	Operating reserve charge	116,040,858	28,688,012	87,352,846		(44,262,626)	(46,149,436)		(8,987,165)	(35,275,462)	(129)	(35,275,332)
	Total refund (charge) to customer	477,912,322	75,928,795	401,983,527	92,980,321	(17,051,526)	(8,875,658)		(22,346,596)	5,295,070	0	5,295,069

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	2004-2005 Deferral Account Reconciliation Application												
2	2003 Illustrative Example - Annual 2003												
3	(page 9-12 of 192 from Appendix K)												
4													
5		Annual Industry Total - STS											
6			Revenue	Costs	Deferral Balance (Pre-Rider)								
7													
8		Interconnection charge	157176291.5	169725314.56	=+C8-D8								
9		Losses charge	204695167.62	144905362.09	=+C9-D9								
10		Operating reserve charge	116040857.94	87352845.7	=+C10-D10								
11													
12		Total	=SUM(C8:C11)	=SUM(D8:D11)	=SUM(E8:E11)								
13													
14													
15			A	B	C	D	E	F	G	H	I	J	K
16		2003 STS Total	Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2003 Rider C Related to 2003 Ref/(Chg)	Curr Def Bal & 2003 Rider C Ref/(Chg)	2004 Rider C Ref/(Chg)	% Related to 2003	2004 Rider C Relating to 2003 Ref/(Chg)	Total Refund/ (Charge)	2003 Refund/ (Charge) in 2003 Application	Current Refund/ (Charge)
17			Sum of Monthly Calculations				E=B-(B/E)*E/D			H=F*G	I=E-H		K=I-J
18													
19		STS Customer 1	Interconnection charge	877165.05	-70004.56	=+C19-D19	=D19-(D19/\$D\$22*\$F\$22)	-167305.69	0.0024874316046539	=+H19*I19	=+G19-J19	-1055.16	=+K19-L19
20			Losses charge	688282.46	451229.65	=+C20-D20	=D20-(D20/\$D\$22*\$F\$22)	425869.05	-0.216669168992	=+H20*I20	=+G20-J20	25381.23	=+K20-L20
21			Operating reserve charge	791750.74	196253.06	=+C21-D21	=D21-(D21/\$D\$22*\$F\$22)	-320352.39	0.194740507292358	=+H21*I21	=+G21-J21	19174.18	=+K21-L21
22			Total refund (charge) to customer	=SUM(C19:C21)	=SUM(D19:D21)	=SUM(E19:E21)	612588.69	=SUM(G19:G21)	=SUM(H19:H21)	=SUM(J19:J21)	=SUM(K19:K21)	=SUM(L19:L21)	=SUM(M19:M21)
23													
24		STS Customer 3	Interconnection charge	1442963.71	-113257.12	=+C24-D24	=D24-(D24/\$D\$27*\$F\$27)	-380769.2	0.0024874316046539	=+H24*I24	=+G24-J24	7177.77	=+K24-L24
25			Losses charge	823447.92	637065.98	=+C25-D25	=D25-(D25/\$D\$27*\$F\$27)	969228.71	-0.216669168992	=+H25*I25	=+G25-J25	-25813.1	=+K25-L25
26			Operating reserve charge	1410359.58	375673.81	=+C26-D26	=D26-(D26/\$D\$27*\$F\$27)	-729084.98	0.194740507292358	=+H26*I26	=+G26-J26	-53738.85	=+K26-L26
27			Total refund (charge) to customer	=SUM(C24:C26)	=SUM(D24:D26)	=SUM(E24:E26)	1212202.99	=SUM(G24:G26)	=SUM(H24:H26)	=SUM(J24:J26)	=SUM(K24:K26)	=SUM(L24:L26)	=SUM(M24:M26)
28													
29													
30		All other customers omitted from example but included in the total											
31													
32													
33		TOTAL	Interconnection charge	157176290.62	-12549023	=+C33-D33	80271068.16	-24107661.85	-59966.15	=+G33-J33	2241.77	=+K33-L33	
34			Losses charge	204695173.01	59789805.57	=+C34-D34	-53059968.6	61381439.14	-13299465.4	=+G34-J34	-2112.14	=+K34-L34	
35			Operating reserve charge	116040858.48	28688012.41	=+C35-D35	-44262626.01	-46149435.6	-8987164.51	=+G35-J35	-129.15	=+K35-L35	
36			Total refund (charge) to customer	=SUM(C33:C35)	=SUM(D33:D35)	=SUM(E33:E35)	92980321.42	=SUM(G33:G35)	=SUM(H33:H35)	=SUM(J33:J35)	=SUM(K33:K35)	=SUM(L33:L35)	=SUM(M33:M35)
37													
38													

2004-2005 Deferral Account Reconciliation Application				
2002 Illustrative Example - July 2002				
(pages 71-75 of 178 from Appendix L)				
July 2002 Monthly Industry Total				
	Revenue	Costs	Deferral Balance (Pre-Rider)	
Interconnection Charge	1,087	(1,008,668)	1,009,755	
Operating Reserve Change	2,534	-	2,534	
Other system support services charge	(9,153)	-	(9,153)	
Total	(5,531)	(1,008,668)	1,003,137	
	A	B		
July 2002 Total	Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)		
DTS Customer 1 - Disco ATCO Electric	Interconnection Charge	4,005,869	199,541	
	Operating Reserve Change	949,218	483	
	Other system support services charge	38,492	(1,560)	
		4,993,578	198,464	
DTS Customer 4 - Direct Connect	Interconnection Charge	37,061	1,846	
	Operating Reserve Change	595	0	
	Other system support services charge	2,030	(82)	
		39,686	1,764	
All other customers omitted from example but included in the total				
TOTAL	Interconnection Charge	20,271,282	1,009,755	
	Operating Reserve Change	4,978,216	2,534	
	Other system support services charge	225,866	(9,153)	
		25,475,364	1,003,137	

Adjustments that have occurred since the 2003 Application or the assignment of revenues/costs from the 13th month that was used in the 2003 Application.

The revenue collections are based on the Deferral Account (2000 through 2002) Reconciliation Application September 15, 2003 and are considered "frozen revenue allocators" for all 2002 deferral balances going forward from that application.

2002 Monthly DTS Example showing formulas

	A	B	C	D	E
1	2004-2005 Deferral Account Reconciliation Application				
2	2002 Illustrative Example - July 2002				
3	(pages 71-75 of 178 from Appendix L)				
4					
5		July 2002 Monthly Industry Total			
6			Revenue	Costs	Deferral Balance (Pre-Rider)
7					
8		Interconnection Charge	1087.27	-1008668.14	=+C8-D8
9		Operating Reserve Change	2534.15	0	=+C9-D9
10		Other system support services charge	-9152.75	0	=+C10-D10
11		Total	=SUM(C8:C10)	=SUM(D8:D10)	=SUM(E8:E10)
12					
13					
14			A	B	
15	July 2002 Total		Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	
16					
17					
18	DTS Customer 1 - Disco ATCO Electric	Interconnection Charge	4005868.74	=+C18/\$C\$31*\$E\$8	
19		Operating Reserve Change	949217.54	=+C19/\$C\$32*\$E\$9	
20		Other system support services charge	38491.54	=+C20/\$C\$33*\$E\$10	
21			=SUM(C18:C20)	=SUM(D18:D20)	
22					
23	DTS Customer 4 - Direct Connect	Interconnection Charge	37061.13	=+C23/\$C\$31*\$E\$8	
24		Operating Reserve Change	595.06	=+C24/\$C\$32*\$E\$9	
25		Other system support services charge	2030.03	=+C25/\$C\$33*\$E\$10	
26			=SUM(C23:C25)	=SUM(D23:D25)	
27					
28	All other customers omitted from example but included in the total				
29					
30					
31	TOTAL	Interconnection Charge	20271281.74	=+E8	
32		Operating Reserve Change	4978216.09	=+E9	
33		Other system support services charge	225866.12	=+E10	
34			=SUM(C31:C33)	=SUM(D31:D33)	

2004-2005 Deferral Account Reconciliation Application				
2002 Illustrative Example - Annual 2002				
(pages 1-5 of 178 from Appendix L)				
	Annual Industry Total			
		Revenue	Costs	Deferral Balance (Pre-Rider)
	Interconnection Charge	2,448	(8,943,548)	8,945,996
	Operating Reserve Change	91,925	433,024	(341,099)
	Other system support services charge	(82,296)	(213,455)	131,159
	Total	12,077	(8,723,979)	8,736,056
		A	B	
		Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	
		Sum of Monthly Calculations		
DTS Customer - Disco ATCO Electric	Interconnection Charge	47,994,957	1,806,635	
	Operating Reserve Change	18,397,963	(64,847)	
	Other system support services charge	451,375	22,105	
		66,844,294	1,763,893	
DTS Customer 4 - Direct Connect	Interconnection Charge	247,528	8,595	
	Operating Reserve Change	4,085	3	
	Other system support services charge	6,511	(195)	
		258,124	8,402	
All other customers omitted from example but included in the total				
TOTAL	Interconnection Charge	237,349,505	8,945,996	
	Operating Reserve Change	92,577,927	(341,099)	
	Other system support services charge	2,496,370	131,159	
		332,423,802	8,736,056	

2002 Annual DTS Example showing formulas

	A	B	C	D	E
1	2004-2005 Deferral Account Reconciliation Application				
2	2002 Illustrative Example - Annual 2002				
3	(pages 1-5 of 178 from Appendix L)				
4					
5		Annual Industry Total			
6			Revenue	Costs	Deferral Balance (Pre-Rider)
7					
8		Interconnection Charge	2448.01	-8943548.4	=+C8-D8
9		Operating Reserve Change	91924.7	433024.02	=+C9-D9
10		Other system support services charge	-82295.6	-213454.81	=+C10-D10
11		Total	=SUM(C8:C10)	=SUM(D8:D10)	=SUM(E8:E10)
12					
13					
14			A	B	
15	2002 Total		Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	
16			Sum of Monthly Calculations		
17					
18	DTS Customer - Disco ATCO Electric	Interconnection Charge	47994956.63	1806635.19	
19		Operating Reserve Change	18397962.87	-64847.37	
20		Other system support services charge	451374.88	22104.81	
21			=SUM(C18:C20)	=SUM(D18:D20)	
22					
23	DTS Customer 4 - Direct Connect	Interconnection Charge	247527.85	8594.8	
24		Operating Reserve Change	4085.35	2.73	
25		Other system support services charge	6510.93	-195.29	
26			=SUM(C23:C25)	=SUM(D23:D25)	
27					
28	All other customers omitted from example but included in the total				
29					
30					
31	TOTAL	Interconnection Charge	237349505.25	=+E8	
32		Operating Reserve Change	92577926.96	=+E9	
33		Other system support services charge	2496369.98	=+E10	
34			=SUM(C31:C33)	=SUM(D31:D33)	

2002 Monthly Losses (Step 1)

2004-2005 Deferral Account Reconciliation Application					
2002 Illustrative Example - July 2002					
(page 155-158 of 178 from Appendix L)					
July 2002 Monthly Industry Total					
	Revenue	Costs	Deferral Balance (Pre-Rider)		
Losses Charge	0	(940,118)	940,118		
Total	0	(940,118)	940,118		
	A	B	C	D	E
July 2002 Total	Losses Revenue Collected	Effective Volume X Pool Price	Customer % of the Total (Effective Volume X Pool Price) $C=B/E \cdot B$	Total Industry Losses Def Account Balance	Allocated Charge/ (Charge) Refunded/ (Charged) $E=C \cdot D$
STS Customer 4					
Generator 1	697,810	6,521,585			
Generator 2	690,774	6,455,831			
Subtotal	1,388,584	12,977,416	10.81%	940,118	101,646
STS Customer 28					
Generator 1	191,918	3,998,282			
Subtotal	191,918	3,998,282	3.33%	940,118	31,317
All other customers omitted from example but included in the total					
TOTAL	8,534,340	120,027,367	100%	940,118	940,118

Adjustments that have occurred since the 2003 Application or the assignment of revenues/costs from the 13th month that was used in the 2003 Application.

The revenue collections are based on the Deferral Account (2000 through 2002) Reconciliation Application September 15, 2003 and are considered "frozen revenue allocators" for all 2002 deferral balances going forward from that Application.

2002 Monthly Losses (Step 1) showing formulas

	A	B	C	D	E	F
1	2004-2005 Deferral Account Reconciliation					
2	2002 Illustrative Example - July 2002					
3	(page 155-158 of 178 from Appendix L)					
4						
5		July 2002 Monthly Industry Total				
6		Revenue	Costs	Deferral Balance (Pre-Rider)		
7						
8	Losses Charge	0	-940117.79	=+C8-D8		
9						
10						
11	Total	=SUM(C8:C10)	=SUM(D8:D10)	=SUM(E8:E10)		
12						
13						
14		A	B	C	D	E
15	July 2002 Total	Losses Revenue Collected	Effective Volume X Pool Price	Customer % of the Total (Effective Volume X Pool Price)	Total Industry Losses Def Account Balance	Allocated Charge/ (Charge) Refunded/ (Charged)
16				C=B/Σ B		E=C*D
17						
18	STS Customer 4					
19	Generator 1	697809.55	6521584.63			
20	Generator 2	690773.95	6455831.22			
21	Subtotal	=SUM(B19:B20)	=SUM(C19:C20)	=+C21/C31	=+E8	=+D21*E21
22						
23	STS Customer 28					
24	Generator 1	191917.53	3998281.86			
25	Subtotal	=SUM(B24:B24)	=SUM(C24:C24)	=+C25/C31	=+E8	=+E25*D25
26						
27						
28	All other customers omitted from example but included in the total					
29						
30						
31	TOTAL	8534339.53	120027367.35	1	=+E11	940117.79

2002 Monthly Losses (Step 2)

2004-2005 Deferral Account Reconciliation Application		
2002 Illustrative Example - July 2002		
(page 76-80 of 178 from Appendix L)		
	A	B
July 2002 STS Total	Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)
STS Customer 4		
Interconnection charge	1,453,723	80,090
Losses charge	1,388,584	101,646
Operating reserve charge	507,417	(236)
Total refund (charge) to customer	3,349,723	181,500
STS Customer 28		
Interconnection charge	324,177	17,860
Losses charge	240,545	31,317
Operating reserve charge	156,333	(73)
Total refund (charge) to customer	721,055	49,104

2002 Monthly Losses (Step 2) showing formulas

	A	B	C
1	2004-2005 Deferral Account Reconciliation Application		
2	2002 Illustrative Example - July 2002		
3	(page 76-80 of 178 from Appendix L)		
4			
5			
6		A	B
7	July 2002 STS Total	Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)
8			
9			
10	STS Customer 4		
11	Interconnection charge	1453722.99	80090.21
12	Losses charge	1388583.5	=+'2002 Monthly Losses (Step 1)!F21
13	Operating reserve charge	507416.96	-235.74
14	Total refund (charge) to customer	=SUM(B11:B13)	=SUM(C11:C13)
15			
16			
17	STS Customer 28		
18	Interconnection charge	324177.33	17859.96
19	Losses charge	240544.76	=+'2002 Monthly Losses (Step 1)!F25
20	Operating reserve charge	156332.82	-72.63
21	Total refund (charge) to customer	=SUM(B18:B20)	=SUM(C18:C20)

2002 Annual Losses

2004-2005 Deferral Account Reconciliation Application			
2002 Illustrative Example			
(page 6-10 of 178 from Appendix L)			
	A	B	
2002 STS Total	Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	
	Sum of Monthly Calculations		
STS Customer 4			
Interconnection charge	15,467,407	618,189	
Losses charge	23,293,231	1,394,461	
Operating reserve charge	8,357,331	(53,775)	
Total refund (charge) to customer	47,117,970	1,958,874	
STS Customer 28			
Interconnection charge	3,503,876	143,964	
Losses charge	3,152,863	431,483	
Operating reserve charge	2,639,174	(17,534)	
Total refund (charge) to customer	9,295,913	557,914	

2002 Annual Losses showing formulas

	A	B	C	D
1	2004-2005 Deferral Account Reconciliation Application			
2	2002 Illustrative Example			
3	(page 6-10 of 178 from Appendix L)			
4				
5				
6		A	B	
7	2002 STS Total	Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	
8		Sum of Monthly Calculations		
9				
10	STS Customer 4			
11	Interconnection charge	15467407	618188.76	
12	Losses charge	23293231.32	1394460.66	
13	Operating reserve charge	8357331.49	-53775.2	
14	Total refund (charge) to customer	=SUM(B11:B13)	=SUM(C11:C13)	
15				
16				
17	STS Customer 28			
18	Interconnection charge	3503876.43	143964.47	
19	Losses charge	3152862.69	431483.33	
20	Operating reserve charge	2639173.54	-17534.14	
21	Total refund (charge) to customer	=SUM(B18:B20)	=SUM(C18:C20)	

2001 Annual DTS Example

2004-2005 Deferral Account Reconciliation Application				
2001 Illustrative Example - Annual DTS Example				
(pages 1-2 of 19 from Appendix M)				
Annual Industry Total				
		Revenue	Costs	Deferral Balance (Pre-Rider)
	Interconnection Charge	15,952	(4,465,599)	4,481,550
	Operating Reserve Change	9,432	-	9,432
	Other system support services charge	(9,771)	139,625	(149,396)
	Total	15,613	(4,325,974)	4,341,586
		A	B	
2001 Total		Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	
DTS Customer - Disco ATCO Electric	Interconnection Charge	47,201,592	918,594	
	Operating Reserve Change	17,917,313	1,885	
	Other system support services charge	1,597,280	(29,794)	
		66,716,186	890,685	
DTS Customer 1 - Direct Connect	Interconnection Charge	466,161	9,072	
	Operating Reserve Change	11,130	1	
	Other system support services charge	23,164	(432)	
		500,455	8,641	
All other customers omitted from example but included in the total				
TOTAL	Interconnection Charge	230,282,635	4,481,550	
	Operating Reserve Change	89,642,721	9,432	
	Other system support services charge	8,009,219	(149,396)	
		327,934,575	4,341,586	

Adjustments that have occurred since the 2003 Application or the assignment of revenues/costs from the 13th month that was used in the 2003 Application.

The revenue collections are based on the Deferral Account (2000 through 2002) Reconciliation Application September 15, 2003 and are considered "frozen revenue allocators" for all 2001 deferral balances going forward from that Application.

2001 Annual DTS Example showing formulas

	A	B	C	D	E	F	G
1	2004-2005 Deferral Account Reconciliation Application						
2	2001 Illustrative Example - Annual DTS Example						
3	(pages 1-2 of 19 from Appendix M)						
4							
5		Annual Industry Total					
6			Revenue	Costs	Deferral Balance (Pre-Rider)		
7							
8		Interconnection Charge	15951.5	-4465598.55	=+C8-D8		
9		Operating Reserve Change	9431.79	0	=+C9-D9		
10		Other system support services charge	-9770.74	139624.81	=+C10-D10		
11		Total	=SUM(C8:C10)	=SUM(D8:D10)	=SUM(E8:E10)		
12							
13							
14			A	B			
15	2001 Total		Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)			
16							
17							
18	DTS Customer - Disco ATCO Electric	Interconnection Charge	47201592.2	=+C18/C31*E8			
19		Operating Reserve Change	17917313.35	=+C19/C32*E9			
20		Other system support services charge	1597280.24	=+C20/C33*E10			
21			=SUM(C18:C20)	=SUM(D18:D20)			
22							
23	DTS Customer 1 - Direct Connect	Interconnection Charge	466161.09	=+C23/C31*E8			
24		Operating Reserve Change	11129.79	=+C24/C32*E9			
25		Other system support services charge	23164.13	=+C25/C33*E10			
26			=SUM(C23:C25)	=SUM(D23:D25)			
27							
28	All other customers omitted from example but included in the total						
29							
30							
31	TOTAL	Interconnection Charge	230282634.82	=+E8			
32		Operating Reserve Change	89642721.28	=+E9			
33		Other system support services charge	8009218.81	=+E10			
34			=SUM(C31:C33)	=SUM(D31:D33)			

2004-2005 Deferral Account Reconciliation Application					
2001 Illustrative Example					
(page 5-6 of 19 from Appendix M)					
2001 Annual Industry Total					
	Revenue	Costs	Deferral Balance (Pre-Rider)		
Losses Charge	(15,575)	(229,081)	213,506		
Total	(15,575)	(229,081)	213,506		
2001 Total	A Losses Revenue Collected	B Effective Volume X Pool Price	C Customer % of the Total (Effective Volume X Pool Price)	D Total Industry Losses Def Account Balance	E Allocated Charge/ (Charge) Refunded/ (Charged)
Sum of Quarterly Calculations			$C=B/\Sigma B$	$E=C*D$	
STS Customer 1					
Generator 1	858,075	32,409,254		213,506	
Subtotal	858,075	32,409,254	0.86%	213,506	1,833
STS Customer 3					
Generator 1	(10,385)	218,822			
Generator 2	(11,167)	233,729		213,506	
Subtotal	(21,552)	452,551	0.01%	213,506	26
All other customers omitted from example but included in the total					
TOTAL	193,406,620	3,775,341,502	100%	3,775,341,502	3,775,341,502

The revenue collections are based on the Deferral Account (2000 through 2002) Reconciliation Application September 15, 2003 and are considered "frozen revenue allocators" for all 2001 deferral balances going forward from that application.

The 2001 allocation for losses is based on the sum of the quarterly Effective Volumes X Pool Price which was calculated using loss revenue dollars divided by the quarterly Normalized Loss Factors. The quarterly calculations are provided in Appendix M, but were frozen as mentioned above.

2001 Annual Losses Example showing formulas

	A	B	C	D	E	F
1	2004-2005 Deferral Account Reconciliation Application					
2	2001 Illustrative Example					
3	(page 5-6 of 19 from Appendix M)					
4						
5		2001 Annual Industry Total				
6			Revenue	Costs	Deferral Balance (Pre-Rider)	
7						
8		Losses Charge	-15575.28	-229081.21	=+C8-D8	
9						
10						
11		Total	=SUM(C8:C10)	=SUM(D8:D10)	=SUM(E8:E10)	
12						
13						
14		A	B	C	D	E
15	2001 Total	Losses Revenue Collected	Effective Volume X Pool Price	Customer % of the Total (Effective Volume X Pool Price)	Total Industry Losses Def Account Balance	Allocated Charge/ (Charge) Refunded/ (Charged)
16		Sum of Quarterly Calculations				
17				C=B/Σ B		E=C*D
18						
19	STS Customer 1					
20	Generator 1	858075.38	32409254.2740593		=+E11	
21	Subtotal	=SUM(B20)	=SUM(C20)	=+C21/C32	=SUM(E20)	=+D21*E21
22						
23	STS Customer 3					
24	Generator 1	-10385.33	218821.814666232			
25	Generator 2	-11166.77	233729.185116691		=+E11	
26	Subtotal	=SUM(B24:B25)	=SUM(C24:C25)	=+C26/C32	=SUM(E24:E25)	=+E26*D26
27						
28						
29	All other customers omitted from example but included in the total					
30						
31						
32	TOTAL	193406620.41	3775341502.25533	1	3775341502.25533	3775341502.25533