

**MIPUG MFR 5**

**Tables similar to those provided in the 2006 Cost of Service Review in MIPUG/MH I-6 which shows the impact on Revenue Cost Coverage ratio as well as total allocated costs for 2013/14 by class for each of the methodological changes proposed by Hydro between the Existing Methodology and the Proposed Methodology. Where these changes were driven by a Board Order, please provide the reference to the relevant Board Order.**

The following schedules depict the impact of methodology changes between PCOSS14 (Amended) and PCOSS14 (Amended) that reflects Order 116/08. The changes were implemented on a cumulative basis in the variance analysis, and it should be noted that the impact attributed to any individual modification may be different if they had been implemented in a different sequence.

**Impact of Methodology Change on Class RCC**

Customer Class	PCOSS14 Amended	Purchased Power to Export	Trading Desk/MISO to Export	Coal Gen to Export	NG Gen to Export	Wind to Export	DSM to Export	One Export Class	Actual Exports / Imports	Total Impact on RCC	PCOSS14 116/08
Residential	99.8%	-0.8%	-0.2%	-0.2%	-0.2%	-0.9%	-1.2%	-0.7%	-0.2%	-4.4%	95.4%
General Service - Small Non Demand	108.0%	-0.3%	-0.1%	0.0%	-0.1%	-0.4%	-0.5%	-0.2%	-0.1%	-1.7%	106.3%
General Service - Small Demand	104.5%	0.3%	0.1%	0.1%	0.1%	0.3%	-0.1%	0.4%	0.1%	1.3%	105.8%
General Service - Medium	99.4%	0.4%	0.0%	0.1%	0.1%	0.4%	-0.9%	0.3%	0.1%	0.5%	99.9%
General Service - Large 0 - 30kV	91.3%	0.2%	0.0%	0.1%	0.1%	0.3%	0.3%	0.4%	-0.1%	1.3%	92.6%
General Service - Large 30-100kV	100.0%	1.4%	0.3%	0.3%	0.4%	1.7%	5.9%	1.6%	0.2%	11.8%	111.8%
General Service - Large >100kV	98.6%	1.9%	0.4%	0.5%	0.6%	2.2%	5.0%	2.1%	0.3%	13.0%	111.6%
Area & Roadway Lighting	100.2%	-0.2%	-0.1%	-0.1%	-0.1%	-0.3%	-5.6%	-0.4%	0.6%	-6.2%	94.0%

**Impact of Methodology Change on Variance from Unity (Total Revenue - Total Costs) (\$ thousands)**

Customer Class	PCOSS14 Amended	Purchased Power to Export	Trading Desk/MISO to Export	Coal Gen to Export	NG Gen to Export	Wind to Export	DSM to Export	One Export Class	Actual Exports / Imports	Total Impact on Cost Variance	PCOSS14 116/08
Residential	(1,405)	(4,844)	(954)	(1,183)	(1,224)	(4,766)	(6,781)	(3,583)	(349)	(23,685)	(25,090)
General Service - Small Non Demand	10,587	(739)	(143)	(180)	(187)	(727)	(741)	(514)	(128)	(3,358)	7,228
General Service - Small Demand	6,227	165	42	40	42	163	(251)	204	52	457	6,685
General Service - Medium	(1,155)	680	157	166	172	670	(1,638)	654	99	960	(195)
General Service - Large 0 - 30kV	(8,692)	598	130	146	151	589	517	514	38	2,684	(6,009)
General Service - Large 30-100kV	3	807	152	197	204	793	2,815	521	32	5,521	5,523
General Service - Large >100kV	(2,766)	3,802	722	929	961	3,741	7,559	2,621	226	20,559	17,794
Area & Roadway Lighting	53	(63)	(17)	(15)	(16)	(62)	(1,279)	(68)	138	(1,382)	(1,329)