SCHEDULE 5.1

Derivation Tables for Market Based Rates

- 1 Derivation of distribution rates for the SGS rate class using electricity as the alternative energy
- 2 source and a target savings of 20%.

| Derivation of Distribution Rates - Electricity | | | | | | | | | |
|--|--|-------------------|--------------------------|------------|--|--|--|--|--|
| | | Units Calculation | | | | | | | |
| | | | | | | | | | |
| 1 | Lines 1 - 5 not used | | | | | | | | |
| 6 | Total Alternative Energy Cost | \$/ year | Retail Electricity Cost | \$2,232.23 | | | | | |
| 7 | Target Savings Level | % | Assigned | 20% | | | | | |
| 8 | Target Savings Amount | \$ | Line 6 x Line 7 | \$446.45 | | | | | |
| 9 | Target Natural Gas Cost | \$ | Line 6 - Line 8 | \$1,785.78 | | | | | |
| 10 | Typical Annual Natural Gas Consumption | GJs/ year | Typical Customer | 87.16 | | | | | |
| 11 | Target Burner Tip Price | \$/GJ | Line 9 / 10 | 20.4885 | | | | | |
| 12 | Commodity Cost | \$/GJ | EUG Price | 10.7697 | | | | | |
| 13 | Target Distribution Rate | \$/GJ | Line 11 - Line 12 | 9.7188 | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| 14 | Target Annual Distribution Charge | \$ | Line 13 x Line 10 | \$847.09 | | | | | |
| 15 | Monthly Customer Charge | \$ | Assigned | \$18.00 | | | | | |
| 16 | Annual Customer Charge | \$ | Line 15 * 12 | \$216.00 | | | | | |
| 17 | Average Contract Demand | GJs | Average | N/A | | | | | |
| 18 | Contract Demand Charge | \$ | Assigned | 0 | | | | | |
| 19 | Revenue from Demand Charge | \$ | Line 17 * Line 18 * 12 | 0 | | | | | |
| 20 | Target Revenue From Delivery Charge | \$ | Line 14 - Lines 16 or 19 | \$631.09 | | | | | |
| 21 | Distribution Delivery Charge | \$/GJ | Line 20/Line 10 | \$7.2406 | | | | | |

- 4 Derivation of distribution rates for MGS, LGS, CGS and ICGS rate classes using No. 2 Heating
- 5 Oil as the alternative energy source and a target savings of 15%.

| | Derivation of Distribution Rates - Oil | | | | | | | | | |
|----|--|-----------|-------------------|-------------|-------------|--------------|----------------|--|--|--|
| | | Units | Calculation | MGS | LGS | CGS | ICGS | | | |
| | | | | | | | | | | |
| 1 | Alternative Energy Price | CAN\$/I | Retail Oil Price | \$0.8167 | \$0.8082 | \$0.7984 | \$0.7939 | | | |
| 2 | Assumed Efficiency Factor | % | Assigned | 81.25% | 81.25% | 100.00% | 100.00% | | | |
| 3 | Typical Annual Oil Consumption | GJs/year | Line 10 / Line 2 | 640 | 4,452 | 10,759 | 203,302 | | | |
| 4 | Conversion Factor | I/GJ | Assigned | 25.8532 | 25.8532 | 25.8532 | 25.8532 | | | |
| 5 | Typical Annual Consumption | in litres | Line 3 x Line 4 | 16,546 | 115,098 | 278,155 | 5,256,007 | | | |
| 6 | Total Alternative Energy Cost | \$/ year | Line 1 x Line 5 | \$13,512 | \$93,020 | \$222,090 | \$4,172,515 | | | |
| 7 | Target Savings Level | % | Assigned | 15% | 15% | 15% | 15% | | | |
| 8 | Target Savings Amount | \$ | Line 6 x Line 7 | \$2,026.86 | \$13,953.04 | \$33,313.52 | \$625,877.21 | | | |
| 9 | Target Natural Gas Cost | \$ | Line 6 - Line 8 | \$11,485.57 | \$79,067.24 | \$188,776.61 | \$3,546,637.51 | | | |
| 10 | Typical Annual Natural Gas Consumption | GJs/ year | Typical Customer | 520.20 | 3,617.32 | 10,758.96 | 203,302.18 | | | |
| 11 | Target Burner Tip Price | \$/GJ | Line 9 / 10 | \$22.08 | \$21.86 | \$17.55 | \$17.45 | | | |
| 12 | Commodity Cost | \$/GJ | EUG | \$10.7697 | \$10.7697 | \$10.7697 | \$10.7697 | | | |
| 13 | Target Distribution Rate | \$/GJ | Line 11 - Line 12 | \$11.3094 | \$11.0883 | \$6.7763 | \$6.6755 | | | |

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