DISTRIBUTOR COST OF SERVICE ALLOCATION METHODOLOGY

Table of Contents

1 CONTEXT 5

1.1 DECISION OF THE RÉGIE 5
1.2 METHODOLOGICAL CHANGES 6
1.3 SECTION CONTENTS 6

2 ALLOCATION OF THE COST OF SUPPLY – GLOBAL TREATMENT 7

2.1 CONTEXT 7
2.2 PROPOSAL OF THE DISTRIBUTOR 8
2.3 TAKING INTO ACCOUNT DECREE 759-2005 10
2.4 PRESERVATION OF CROSS SUBSIDIZATION 12
2.5 PROGRESSION OF THE DISTRIBUTOR GLOBAL PROFILE 13
2.6 OTHER ARGUMENTS OF FILE R-3541-2004 15

3 METHODOLOGICAL CHANGES 16

3.1 BT RATE 16
3.2 SPECIAL CONTRACTS 17
3.3 DEPRECIATION OF THE DISTRIBUTION ASSETS 17
3.4 NUMBER OF SUBSCRIPTIONS AND CONNECTIONS 17
3.5 COST SHARING OF MEDIUM AND LOW VOLTAGE NETWORK LINES 18
3.6 ORGANISATIONAL CHANGES 18
3.7 OTHER INCOMES 19

4 IMPACTS OF THE METHODOLOGICAL MODIFICATIONS 19

1 CONTEXT

1.1 Decision of the Régie

The Distributor hereby submits the allocation of its service costs by consumer category for the year 2006. The allocation of the service costs is carried out according to the method approved by the Régie in its decisions D-2003-93, D-2004-47 and D-2005-34.

In its last decision, the Régie accepted the Distributor proposed method of cost allocation. However, the Régie identified two subjects having to be expanded for the present case:

- method of cost allocation for the supply of Post-Heritage electricity;
- method by which to measure and to follow up the effects of the modifications to the cost allocation method on the evolution of the cross subsidization index.

With regard to the supply cost allocation method, the Régie has requested the Distributor to develop a method consisting in distinctly allocating the costs of the Heritage portion of electricity from the Post-Heritage portion.

Relatively to the index of cross subsidization, the Régie wished to exclude the effects of the modifications to the methods of cost allocation when the index of cross subsidization observed is compared with the 2002 marker year.

The Régie requested that the Distributor examine these subjects in more detail by means of technical workshops, which were held in June 2005.

In order to conform to decision D-2005-34 of the Régie, the Distributor submits, for examination, an alternative treatment which corresponds to scenario A (hourly cost) presented and discussed at the technical committee workshops.

Nevertheless, for the present case, the Distributor maintains its request to the Régie to approve the allocation of the Heritage and post-Heritage costs by consumer categories according to a global treatment.

1.2 Methodological Changes

The changes to the allocation method in comparison with what was presented at the time of the last rate case relating to the BT rate, the special contracts, the amortization of distribution assets, the number of subscriptions and connections, the division of the cost of medium and low voltage lines, organizational changes and the other incomes.

It should be noted that these changes are primarily of a technical nature and are dependent on decisions and choices which will have repercussions on the allocation methods and that are consequently appropriate to integrate.

Moreover, some of these changes are in conformity with decision D-2003-93 of the Régie, caring about the transparency of the methods in order to better understand the link of cost causality and favoring direct cost allocation where possible. This is why the Régie asked the Distributor to refine, or if need be, modify some of the allocation methods suggested as soon as the source data became available.

1.3 Contents of the Documents

In the present document, the justifications for a global treatment for the Distributor cost allocation are detailed in chapter 2. The methodological changes and their impacts are presented in chapters 3 and 4 respectively. A short summary of the technical committee outcomes and a description of the alternative scenario for a marginal cost treatment are presented in HQD-12, Document 1.1. The technical committee report on the analysis of alternative approaches pros and cons appears in HQD-12, Document 1.2. The government decree No 759-2005 is found in HQD-12, Document 1.3. The detailed results of the service costs allocation for 2006 are provided in HQD-12, Document 2.

Finally, the evaluation of the impact of methodological changes on the level of cross subsidization is presented in HQD-12, Document 3.

2 ALLOCATION OF THE COST OF SUPPLY – GLOBAL TREATMENT

2.1 Context

The costs of supplying electricity are established by adding the cost of supply of Heritage electricity and the real costs of the procurement contracts. These costs are distributed between the consumer categories according to their consumption characteristics, that is to say the utilization factors (FU) and the losses.

Since 2000, the Régie has fixed the cost allocation of supplying Heritage electricity to the Québec markets by consumer categories, including special contracts, on the basis of the volume of consumption for the projected year by consumer categories up to the amount of 165 TWh, at an average cost of 2,79 ¢/kWh and a 8,4% rate of transmission and distribution losses. This method is in conformity with the Law of the Régie and consistent with the method adopted by the government to establish the costs of supply of Heritage electricity by consumer categories for the year 2000, as consigned in appendix 1 of the Law.

With consumption reaching the volume of post-Heritage electricity in 2005, it was foreseen in the Law that the government would set for the following years the allocation of supply costs of Heritage electricity by consumer categories, which it did last year for the first time with Decree 1070-2004.

In its decision D-2005-34, the Régie accepted the proposal of the Distributor for 2005, namely a distribution of supply costs of Heritage electricity and post-Heritage according to a global treatment, but did not definitively approved it and deferred its decision on the subject to the following year.

2.2 Proposal of the Distributor

The Distributor maintains its request to the Régie to approve the distribution of the Heritage and post-Heritage costs by consumer categories according to a global treatment, as suggested in request R-3541-2004.

According to this proposal, the volume of Heritage consumption corresponds to 166,4 TWh according to 7,5 % electric losses The volume of post-Heritage consumption corresponds to 7,5 TWh except for the consumption connected to the management rate, is determined by differential, that is to say by substracting the volume of Heritage consumption from the volume of overall consumption. Volumes of consumption of Heritage and post-Heritage electricity by consumer category are determined in proportion of total volumes of the Distributor by consumer category.

The consumption characteristics described in article 52.2 of the Law, namely the utilization factor and the losses of each consumer categories, are the same for Heritage and post-Heritage consumption since by establishing the profiles of Heritage and post-Heritage consumption in proportion to the total consumption by consumer category, total consumption characteristics are systematically transposed to Heritage and post-Heritage volumes.

The supply costs of Heritage (2,77 ¢/kWh according to a 7,5% rate of losses) and post-Heritage (9,47 ¢/kWh) are then distributed between the consumer categories by applying the distribution formula used from 2000 up to now.

Table A presents the consumption volumes and characteristics as well as the unit and total costs of supply for the projected control year 2006.

Table A

Supply costs and consumption characteristics of Heritage and post-Heritage electricity by consumers category for the projected control year 2006

Consumers Category	Heritage and post-Heritage consumption						Heritage consumption			Post-Heritage consumption		
	Volume		Characteristics		Unit cost	Total cost	Unit cost	Volume	Total cost	Unit cost	Volume	Total cost
	(GWh)	(%)	F.U. (%)	Losses (%)	(¢/kWh)	(M$)	(¢/kWh)	(GWh)	(M$)	(¢/kWh)	(GWh)	(M$)
Domestic												
Rates D and DM	56 188	32,3%	47,3%	9,2%	3,53	1 985,8	3,20	53 782	1 722,0	10,97	2 406	263,8
Rate DH	4	0,0%	51,5%	9,2%	3,42	0,1	3,10	3	0,1	10,61	0	0,0
Rate DT	2 597	1,5%	79,2%	9,2%	2,96	76,8	2,68	2 486	66,6	9,18	111	10,2
Total	58 788	33,8%	-	-	-	2 062,7	-	56 271	1 788,7	-	2 517	274,0
Small and average power												
Rates G and fixed rates	12 862	7,4%	62,7%	9,2%	3,18	409,4	2,88	12 312	355,0	9,88	551	54,4
Rate G9	1 108	0,6%	68,4%	8,9%	3,08	34,2	2,79	1 061	29,6	9,58	47	4,5
Rate M	26 836	15,4%	78,2%	8,5%	2,95	791,1	2,67	25 687	686,1	9,15	1 149	105,1
Rates of lighting	556	0,3%	82,8%	9,2%	2,92	16,2	2,65	532	14,1	9,06	24	2,2
Total	41 363	23,8%			-	1 251,0	-	39 592	1 084,8	-	1 771	166,1
Large power												
Rate L	47 049	27,1%	95,1%	5,5%	2,72	1 280,1	2,46	45 021	1 109,0	8,44	2 028	171,1
Rate H	10	0,0%	76,4%	6,8%	2,92	0,3	2,65	9	0,2	9,06	0	0,0
Special contracts	26 656	15,3%	98,6%	5,2%	2,69	716,5	2,43	25 507	620,8	8,33	1 149	95,8
Total	73 714	42,4%	-	-	-	1 996,9	-	70 537	1 730,0	-	3 178	266,9
Total	**173 865**	**100,0%**	**67,7%**	**7,5%**	**3,05**	**5 310,6**	**2,77**	**166 400**	**4 603,5**	**9,47**	**7 465**	**707,1**

In addition to the arguments raised in its request R-3541-2004, the Distributor justifies the upholding of its proposal on the basis of three main following reasons:

1. Taking into account Decree 759-2005
2. Preservation of cross subsidization
3. Progression of the global profile of the Distributor

2.3 Taking into Account Decree 759-2005

By establishing the allocation of the costs of supply per consumer category for 2006, the Distributor must take into account Decree 759- 2005 of the government which implicitly presupposes a distribution method reflected in the cost allocation of post-Heritage electricity.

This decree follows Decree 1070-2004 and in particular sets the cost allocation of Heritage electricity by consumer categories for 2006.

Beyond the figures that are found in these two decrees, they presuppose an implicit allocation method. The method used by the government in these decrees has the following characteristics:

- It applies the allocation formula as approved in decision D-2002-221 which integrates the characteristics included in appendix 1 of the Law for the establishment of the costs and as used in subsequent years by the Régie;
- It considers the volume of consumption of the Heritage electricity proportionally to the total volume forecasted by the Distributor for 2005 and 2006, whose characteristics of consumption are identical to those of the total consumption profile of the Distributor;
- It is part of continuity, adopting the same global treatment since the volume of consumption of Heritage electricity was reached.

It should be inferenced from it that despite surpassing the amount of Heritage volume, volumes of consumption per category were not fixed in a definitive way but rather are evolving in proportion to the total volumes of the Distributor each year. By proportionally establishing volumes to total volumes year after year, this implies that the characteristics of Heritage electricity are, each year, very much identical to the global characteristics of the Distributor, which means that

the characteristics of post-Heritage electricity are equally and similarly identical to the global Heritage characteristics.

The work of the technical committee made it possible for the participants to understand the impact of the government decree, particularly with Decree 1070-2004 on the characteristics and volumes of post-Heritage electricity.

A cost treatment at the margin by consumer categories will always be reasonably limited in the context where the government will make a decree each year establishing the costs of Heritage electricity on the basis of the total consumption profile of the Distributor.

In order to undertake a cost treatment at the margin and in order to make this a significant far-reaching task, a precondition is to definitively set the volumes of Heritage consumption per consumer category for the following years. However, with the adoption of a second decree for 2006 which confirms the method adopted by the first post-Heritage decree, it does not seem that that is the intention of the government.

In addition, in Decree 759-2005, the government uses volumes which were used to establish the costs of the supply of Heritage electricity, confirming the method of underlying global treatment with the allocation of the costs of Heritage electricity.

Lastly, given another line of thought, the figures of Decree 759-2005 also presuppose a transfer of the consumption volume of two rate L industrial customers to the Special Contracts category. This transfer makes it more possible to get the situation sorted out compared to last year and ensures a coherence in the treatment of these contracts which are as "particular" as the others since they were all the subject of a decree. This adjustment allows for the integral application of article 52.2, 3rd subparagraph, as well as the transfer to the shareholder of the risks and benefits of all the special contracts. It also

makes it possible to make the analysis for the various approaches in a more just perspective regarding the costs of supply allocation.

2.4 Preservation of Cross subsidization

The principle of cost causality must be appreciated in consideration of a second fundamental principle of the Law, being the preservation of cross subsidization.

The fourth subparagraph of article 52.1 of the Law stated that the Régie cannot modify the rate of a consumer category in order to reduce cross subsidization between the rates applicable to consumer categories. The Régie specifies on page 185 of decision D-2003-93 its interpretation of this article: "the Régie does not adopt the Distributor proposal asking that the evolution of costs be completely reflected in the rates, even if the Distributor can show that they do not intend to minimize cross subsidization". It should be recalled that the Distributor proposal applied to all the components of its cost of service, including the supply.

It thus appears that the principle of cost causality in virtue of which each consumer category would assume all the costs of supply associated with their growth, encounters another fundamental principle of the Law as interpreted by the Régie, being the preservation of cross subsidization. It should be also deducted from it that for the Régie, the article on cross subsidization is prevailing over the reflection of costs.

Thus the consumer categories which are favored through cross subsidization index (Domestic), will always benefit from a rate increase of 81 % of the one that should have taken place, if there had been a complete reflection of the cost causality in the rates. The counter effect is that the other categories of consumers will have to compensate for the not assumed costs, that is the 19 % remaining, without any justification for the increase in costs.

For the consumer categories who contribute to cross subsidization of the domestic consumers, (Small, Medium and Large power), the impact is completely opposite. They will have to always assume an increase higher than

the one they should have had according to their costs and this, proportionally to their contribution to cross subsidization (23 %, 30 % and 17 % respectively) whereas on the other hand the Domestic category benefits from a rate decrease.

The cost treatment method at the margin combined with the preservation of cross subsidization does not give the anticipated results in terms of price signal. A cost treatment at the margin will accelerate some differentiated increases which will, in a second stage, need to be readjusted according to their impacts on cross subsidization.

In this respect, the global approach suggested by the Distributor ensures the proper representation of the post-Heritage costs, while using a method in perfect continuity with the one historically applied by Hydro-Quebec on the matter and which forms the basis for measuring the cross subsidization.

2.5 Progression of the Distributor Global Profile

Over the course of the last few years and for years to come, each category of consumer has and will experience some different growth cycles. Without this fact, the proportions of consumption volume for the consumer categories would remain the same and there would be no difference between the cost treatment at the margin and the global treatment. Therefore, the consumption volumes growth is material in determining if the impact on the results is significant or not, depending on the applied treatment.

Solely on the basis of the information filed in 2005, with request R-3541-2004, and based on the long term forecast, it was plausible to think that the total profile of the Distributor could over time significantly differ from the specificity and characteristics of the Heritage Pool.

Thus one of the conclusions of the Régie relates to the difference between the usage curve under the Heritage decree and the 2005 profile of the Distributor. The latter was hardly 1% higher compared to the profile of the Heritage electricity

of Decree 1277-2001 and may be partly due to the effect of the ABI strike that limited the distributor's peak requirements..

The new forecast for the year 2006 used in the present rate case was re-examined with an increase of 1.4 TWh for the base Quebec needs, which represents a growth of 1.8%. The growth of the domestic category is 2.1% whereas the one of the other consumer categories is only 1.5% which has the effect of bringing the load profile closer to the Heritage profile.

In the longer-term, the annual revision of the demand forecasts of the Distributor indicates more balanced growth in the consumer categories.

On the one hand, the June 2005 revision shows a slight reduction in the long-term growth of the regular Quebec market, at 0,8 % annually. For the Domestic consumer category, which represented 25 % of the total growth, it was re-examined with an increase of 0.7 % rather than 0.6 % annually over the 2006-2014 period and now represents 32% of the total growth . The other consumer categories see their reduced growth of 1,2 % to 0,9 % per year whereas their share of the growth of the global requirements passes from 75 % to 68 %, including 41 % for the Large power customers.

Primarily and importantly to the costs of supply allocation, it should be noted that the share of the consumption volume of the Domestic category remains at 40 % whereas in the revision of August 2004, this share decreased gradually to 39 %. This entails that the analysis of the updated data brings a change of perspective and that load profile of the Distributor should not be significantly different from the one observed today.

Moreover, eventual increases differentiated by a cost treatment at the margin would have a non negligible effect on the demand forecasts. For the moment, these forecasts reflect the application of uniform increases of electricity rates. The impacts of a decrease or an increase could be foreseen over the sales for the consumer categories aimed by differentiated increases. The allocation of the

costs by consumer categories would be readjusted making it so that the categories which are less flexible in terms of demand would be affected.

2.6 Other Arguments of File R-3541-2004

At the last rate case, the Distributor put forward other arguments in favor of a global treatment to make the distribution of the cost of supply of Heritage and post-Heritage electricity. The arguments are always valid after one year experience in the post-Heritage period.

The Distributor argued for the global treatment as being in conformity with the economic principles regarding regulations and practices adopted by the regulating agencies and in the APPA and NARUC reference manuals. This treatment included the guiding principles of the cost allocation methods which are causality, equity, cost stability and simplicity. These facts were confirmed by the expert opinion of one of the interveners, Mr. R. D. Knecht.

Referring to the allocation formula used in global treatment and approved by the Régie in its decision D-2002-221 decision, the Distributor mentioned that this formula is not exclusive to Heritage electricity. It was developed with a vision of global treatment of supply costs by integrating all the costs of new supply. This approach is a continuity with the past. The cost of supply allocation that was valid before for the needs of the Distributor, remains for future need. The attributions of the supply contracts and the types of contracts may differ but the nature of the contracts is not substantially different from the production installations supplying the volume of Heritage electricity in the sense that it is necessary to plan in advance the needs and depending on the situations, certain contracts will be for capacity and others for energy, some have variable costs and others fixed, but all are useful in fulfilling in the most optimal possible way the total needs of the Distributor. The formula adapts itself according to the change in the characteristics and volumes of consumption of the Distributor and the consumer categories, which is in line with cost causality.

Another argument raised by the Distributor relates to the concept of "first come first served". A cost treatment at the margin fundamentally presupposes that the volume of Heritage consumption is definitively set by consumer category. However, there is no rational, objective and justifiable way to establish such a separation. To use the Heritage curve of Decree 1277-2001 as a reference, entails to change the consumption characteristics of the consumer categories used today without considering their change since the year 2000. The distribution between the consumer category in the Law and Decrees, 1070-2004 and 759-2005 rather implicitly indicates a variable measurement, proportional to the Distributor total volume for the current year.

In addition, the Distributor recalls that it always has to deal with a cost at the margin in each of its decisions, be it for the production, transmission or the distribution and that it always has in the past applied an average cost method . In particular the growth of the cost of supply is an existing fact not only in Quebec but in the entire industry.

The least expensive production assets have always been operated first and the historical average costs have and will always be lower than the costs of the last contract, be only such because of inflation. The new reality is that the cost of these supply contracts is now higher than the current rates. The room for maneuver for the Distributor is consequently more and more limited, its costs as a whole being more difficult to recover on an annual basis with costs which cannot be reflected entirely in the rates. Differentiated increases would be an additional and important constraint for the Distributor to be able to recover its service costs.

3 METHODOLOGICAL CHANGES

3.1 BT Rate

Starting April 1, 2006, the balance account of the deferred expenses of BT rate, will start to be amortized over a 60 months period. In decision D-2004-170, the

Régie required that the Distributor allocate the amount of depreciation to each consumer category expressed as a percentage of the revenues according to consumer category. Table 25B presents the distribution of the total amount of amortization for BT rate by consumer category according to this method.

3.2 Special Contracts

Decree 759-2005 reflects the transfer of two Large power customers of this category to the Special Contracts category. This transfer makes it possible to get the situation sort out by maintaining the coherence of treatment of customers who were the subject of a decree by the government. Regarding the cost of supply allocation, this transfer has some impacts since, according to the Law of the Régie, the calculation of the cost of supply of special contracts is the subject of a particular treatment compared to the cost of supply applicable to the other consumer categories.

3.3 Depreciation of the Distribution Assets

Changes are made to the method of distribution for the treatment of the Distribution assets depreciation. In the R-3541-2004 file, depreciation of the Distribution assets of the interconnected network and non-interconnected networks were distributed using different sub-functions according to the net fixed assets and intangible assets.

The Distributor now has the related data available for the substations and operating centers depreciation, the overhead and the underground transmission lines of distribution and the street lighting, so that the Distributor proposes to directly use these amounts.

3.4 Number of Subscriptions and Connections

In the service costs allocation method used by the Distributor in file R-3541-2004, the number of subscriptions with a multiplier of medium and low voltage was used to allocate the base rate determination and the cost of service for medium and low voltage. The number of subscriptions without a multiplier was also used

to allocate the base rate determination and the cost of service for subscription management, meaturing, sales and marketing.

In file R-3541-2004, the number of subscriptions with and without multipliers did not include the number of vacant buildings. In order to sort out the situation, it is proposed to take into account subscriptions relating to vacant buildings, that is to consider approximately 8950 subscriptions with multipliers and 8730 subscriptions without multipliers. The number of connections for the vacant buildings is also included in the method of distribution of the service costs, nearly 5710 connections.

3.5 Cost sharing for Medium and Low Voltage Network Lines

In file R-3541-2004, the distribution of the line costs between medium and low voltage were based on multiplying the number of installed network equipment for the related year by the average unit cost for this same year (Appendix 2 - tables 38 and 40). The average unit cost of each category of equipment was established by multiplying the equipment installed over the period 1999-2003 and the cost of each type of equipment for the year being studied (Appendix 2 - tables 39, 41 and 42).

In its D-2004-47 decision on the subject, the Régie asked the Distributor to preserve the historical data to establish the division between medium and low voltage. The Distributor thus now uses the unit costs corresponding to the year of installation of the equipment, rather than the cost of the year being studied, multiplied by the quantity of equipment installed for this same year to establish the cost of the equipment installed.

3.6 Organizational Changes

Since January 2005, organizational changes were undertaken to the Distribution division. Certain units were the subject of transfers, entirely or partly, to other units, which means changes for certain categories. More specifically, the loads assumed by these units are taken into account in the heading "charges and

disbursements ". In addition the transfer of units made it possible to specifically identify the costs of the Conditions of Service unit as presented in tables 25A and 25B and appendix 6 and to improve the distribution by adding the Large Power customers category. Globally, these changes normally have very few impacts on distribution to the consumer categories level of.

3.7 Other Income

In decision D-2005-34, the Régie asked the Distributor to separately present the load creditor elements. The amounts relating to these products are henceforth separately identified to account for this decision of the Régie. Nevertheless, the remaining amounts include the income necessary for the completion of the year, since these amounts must be distributed between the consumer categories. These presentation format changes require adjustments to appendix 5 presented in document HQD-12, Document 2. The heading recovery of the cost of service appears now in the classification factors presented in appendix 5 of this document. This change does not have any impact on the consumer categories distribution.

4 IMPACTS OF THE METHODOLOGICAL MODIFICATIONS

Table B presents the impacts of the modifications made to the Distributor service cost distribution method for the for the control year 2006. The modifications having an impact are the special contracts, depreciation, the number of subscriptions and connections, and the division of the line costs of the medium and low voltage network.

For each element, the service costs by consumer categories are calculated with and without the modifications, the differential constituting the impact of the exercise.

In general, all these modifications have a very small impact but it is nevertheless necessary to integrate changes in the follow-up of the methodological changes

1 over the level of cross subsidization of the reference marker for 2002 such as
2 presented to HQD-12, Document 3.

1

Table B
Sensitivity analysis of modifications made to the distribution method
Projected Control Year 2006

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumers Category	Services cost before adjustments	Methodological modifications					Services Cost HQD-12, Document 2
		Special contracts	Distribution Depreciation	Number of subscriptions and connections	Division MT/LT	Organizational Changes	
Domestic							
Rates D and DM	4 748,0	0,0	1,2	(0,9)	0,1	(0,4)	
Rate DH	0,3	0,0	0,0	(0,0)	0,0	(0,0)	4 748,0
Rate DT	169,1	0,0	0,2	(0,1)	0,0	(0,0)	0,3
Total	4 917,3	0,0	1,3	(1,0)	0,1	(0,4)	169,2
							4 917,5
Small and average power							
Rates G and fixed rates	921,1	0,0	(1,1)	1,1	0,0	(0,1)	
Rate G9	71,0	0,0	(0,0)	(0,0)	(0,0)	(0,0)	920,9
Rate M	1 371,9	0,0	(0,1)	(0,0)	(0,1)	(0,2)	71,0
Rates of street lighting and Sent.	33,5	0,0	(0,2)	(0,0)	(0,0)	(0,0)	1 371,6
Rate LT	17,1	-	-	-	-	-	33,2
Total	2 414,5	0,0	(1,5)	1,0	(0,1)	(0,3)	17,1
							2 413,7
Large Power							
Rate L	1 992,6	(225,3)	0,1	(0,0)	(0,0)	0,4	
Rate H	0,7	0,0	0,0	(0,0)	(0,0)	0,0	1 767,7
Rates LD and LP	1,6	0,0	(0,0)	(0,0)	(0,0)	0,0	0,7
Special contracts	564,9	240,6	0,0	(0,0)	0,0	0,2	1,6
Total	2 559,7	15,2	0,1	(0,0)	(0,0)	0,7	805,7
							2 575,7
Total	**9 891,6**	**15,3**	**-**	**-**	**-**	**-**	**9 906,9**
Reference :		**Chapter 3.2**	**Chapter 3.3**	**Chapter 3.4**	**Chapter 3.5**	**Chapter 3.6**	