

RIDER "B"
**PURCHASED WHOLESALE POWER, TRANSMISSION DELIVERY & TAX COST
ADJUSTMENT**

Applicability

The purchased power, tax and other adjustments set forth herein, apply to all of Cooperative's rate schedules that are subject to Rider "B".

Adjustment for Wholesale Power & Transmission Delivery Cost (WPTDC)

The rates and charges set forth in Cooperative's schedules and subject to Rider "B" include a monthly overall wholesale power and transmission delivery cost (WPTDC). The monthly overall WPTDC is computed by the cost of all power purchased under Buckeye Power's Rate Schedule "A" at all of the Cooperative's delivery and any/or metering points, including fuel cost adjustment, less all additional power costs associated with Schedules ELP and IP sales divided by total energy purchased, excluding energy purchased for Schedules ELP and IP customers, under Buckeye Power's Rate Schedule A, adjusted for system losses of the Cooperative.

The WPTDC may be applied in several forms, such as, but not limited to, one of the following: Demand Charges, Energy Charges or Transmission Charges.

Adjustment for Direct or Allocatable Impositions Levied on Consumers Bills

The Ohio kilowatt-hour tax is on all customers electrical usage (kWh usage) each month and is in addition to the rates charged on the kWh usage by the Company's existing rate schedules.

The monthly (30 day period) rates for the Kilowatt-hour tax are as follows:

<u>kWh used</u>	<u>Rate per kWh</u>
0-2000	\$0.00465
2001-15,000	\$0.00419
15,001 and above	\$0.00363

The Kilowatt-hour tax based on a daily average rate are as follows:

<u>kWh used</u>	<u>Rate per kWh</u>
0-67	\$0.00465
next 437	\$0.00419
501 and above	\$0.00363

Large electric power users (more than 45 million Kilowatt hours per year) may elect to self-assess the Kilowatt-hour tax at a reduced rate of \$0.00075 per Kilowatt hour plus 4% of the price of power.

In the event that any other additional direct or allocatable taxes or other impositions are levied or assessed against Cooperative by any governmental authority, Consumer's bill as calculated using the rate schedules shall likewise be increased or decreased by the amount of such direct or allocatable tax or other

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impositions. This adjustment may be added to and become a part of the Purchased Power Cost Adjustment set forth above, or be calculated as a separate item as determined by existing rules or laws.

Application of Adjustments to Consumers Bills

Any adjustment based on kWh usage shall be included on the Consumer's bill and reflected in the wholesale power, transmission delivery and tax costs.

Any adjustment that cannot be determined on a kWh base shall be set forth on Consumer's bill as a separate item.

All adjustments shall be determined utilizing the actual costs reflected in Buckeye Power's Rate Schedule "A" to the cooperative. These adjustments will be calculated based upon the consumption during the month that the costs were incurred and will be included as part of the Consumer's bill in the following month.

Adopted: _____

Effective: October 1, 2009 Billing Period
Revised: September 2009