

**ENW/IN Utilities Ltd.**

**Proposed Settlement Agreement**

**EB-2008-0227**

**SCHEDULE OF APPENDICES**

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## **Appendix A**



**EB-2008-0227**

**IN THE MATTER OF** the *Ontario Energy Board Act*,  
1998, S.O. 1998, c. 15, (Schedule B);

**AND IN THE MATTER OF** an application by ENWIN  
Utilities Ltd. for an order approving just and  
reasonable rates and other charges for electricity  
distribution to be effective May 1, 2009.

## **PROCEDURAL ORDER NO. 2**

ENWIN Utilities Ltd. ("ENWIN" or the "Applicant") filed an application with the Ontario Energy Board, received on September 18, 2008 under section 78 of the *Ontario Energy Board Act, 1998*, seeking approval for changes to the rates that ENWIN charges for electricity distribution, to be effective May 1, 2009. The Board has assigned the application File Number EB-2008-0227. The Board issued a Notice of Application and Hearing dated October 1, 2008.

Procedural Order No. 1 was issued on November 14, 2008, declaring that the Board would proceed by way of an oral hearing, approving the intervention list and setting the date for an Issues Conference. The Issues Conference was held on November 21, 2008, and parties agreed on a proposed Issues List.

Procedural Order No. 1 also addressed the Applicant's request for confidentiality in relation to its Load Forecast (Exhibit 3-2-2 "Throughput Revenue, Weather Normalized Forecast Methodology"). The Board ordered that the Applicant file a redacted version of the exhibit and provide it to all parties. This was done on November 17, 2008. Parties were to file any objections to the confidentiality request by November 21, 2008. No objections were filed.

The Board has determined that the non-redacted version of the exhibit will be kept confidential. Any person who is counsel of record for or a consultant to a party to this proceeding that wishes to have access to the non-redacted version of the exhibit, will be

required to execute a Declaration and Undertaking, the form of which can be found at Appendix D to the Board's Practice Direction on Confidential Filings. The Declaration and Undertaking must be filed with the Board and a copy provided to the Applicant. Requests for confidential filings are to be addressed to and administered by the Board.

The Board considers it necessary to make provision for the following procedural matters. Please be aware that further procedural orders may be issued from time to time.

**THE BOARD ORDERS THAT:**

1. The Issues List for this proceeding, attached as Appendix A, is approved and the Issues Day, originally planned for November 28, 2008 is not required.
2. Parties who wish information and material from the applicant that is in addition to the evidence filed with the Board, and that is relevant to the hearing, shall request it by written interrogatories filed with the Board. Board staff shall submit their interrogatories on or before Friday, December 5, 2008. Intervenors shall submit their interrogatories on or before Wednesday, December 10, 2008. Where possible, the questions should specifically reference the pre-filed evidence.
3. The applicant shall file with the Board complete responses to the interrogatories and deliver them to the intervenors no later than Friday, January 9, 2009.
4. Any intervenors that wish to file evidence shall inform the Board, the applicant and other parties of this intention no later than Friday, January 16, 2009.
5. A Settlement Conference will be convened on Monday, February 2, 2009, starting at 9:30 a.m., with the objective of reaching a settlement among the parties on the issues. The Settlement Conference will be held at 2300 Yonge Street, Toronto in the Board's ADR room on the 25th Floor.
6. Any Settlement Proposal arising from the Settlement Conference shall be filed with the Board on Friday, February 13, 2009. The Settlement Proposal should contain a list of any unsettled issues, identifying those issues that the parties believe must be dealt with by way of oral hearing.

7. Any Settlement Proposal will be reviewed by the Board on Thursday, February 19, 2009 at 9:30 a.m. in the Board's West hearing room on the 25th Floor at 2300 Yonge Street, Toronto.
8. The oral hearing in this proceeding will begin on Tuesday, February 24, 2009 at 9:30 a.m. in the Board's West hearing room on the 25th Floor at 2300 Yonge Street, Toronto. Due to prior commitments, the Board will not sit on Wednesday, February 25, 2009 or Thursday February 26, 2009.

All filings to the Board must quote file number EB-2008-0227, be made through the Board's web portal at [www.errr.oeb.gov.on.ca](http://www.errr.oeb.gov.on.ca), and consist of two paper copies and one electronic copy in searchable / unrestricted PDF format. Filings must clearly state the sender's name, postal address and telephone number, fax number and e-mail address. Please use the document naming conventions and document submission standards outlined in the RESS Document Guideline found at [www.oeb.gov.on.ca](http://www.oeb.gov.on.ca). If the web portal is not available you may email your document to the address below. Those who do not have internet access are required to submit all filings on a CD or diskette in PDF format, along with two paper copies. Those who do not have computer access are required to file 7 paper copies.

All communications should be directed to the attention of the Board Secretary at the address below, and be received no later than 4:45 p.m. on the required date.

**Address**

Ontario Energy Board  
P.O. Box 2319  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, ON M4P 1E4

Attention: Board Secretary  
E-mail: [Boardsec@oeb.gov.on.ca](mailto:Boardsec@oeb.gov.on.ca)  
Tel: 1-888-632-6273 (toll free)  
Fax: 416-440-7656

**DATED** at Toronto, November 28, 2008

**ONTARIO ENERGY BOARD**

*Original signed by*

Kristen Walli  
Board Secretary

**APPENDIX A**

**EB-2008-0227**

**ENWIN Utilities Ltd.**

**Distribution Rates Application**

**November 28, 2008**

ENWIN Utilities Ltd.

2009 Distribution Rates Application Proceeding EB-2008-0227

Approved Issues List: November 28, 2008

**1. ADMINISTRATION (Exhibit 1)**

- 1.1 Has ENWIN responded appropriately to all relevant Board directions and settlement agreements from previous proceedings?

**2. RATE BASE (Exhibit 2)**

- 2.1 Are the amounts proposed for Rate Base appropriate?
- 2.2 Are the amounts proposed for 2009 Capital Expenditures appropriate?
- 2.3 Are the 2009 sustaining/infrastructure capital expenditures proposed for the test year justified and appropriate, in particular the 4kv Conversion program and the Comprehensive ERP System?
- 2.4 Has the Working Capital Allowance been determined appropriately?
- 2.5 Does the asset condition information adequately address the condition of the distribution system assets and support the planning and budgeting for OMA and Capital expenditures for 2009?
- 2.6 Is ENWIN's overhead Capitalization Policy appropriate?

**3. REVENUE REQUIREMENT (Exhibit 3)**

- 3.1 Is the calculation of the proposed revenue requirement for 2009 appropriate?
- 3.2 Is the proposed amount for 2009 Other Revenues, including Corporate and Shared Services appropriate? Is the methodology used to cost and price these services appropriate?
- 3.3 Are the proposed Specific Service Charges for 2009 appropriate?
- 3.4 Are ENWIN's Economic and Business Planning Assumptions for 2009 appropriate?
- 3.5 Is the load forecast and methodology appropriate including the weather normalization methodology?
- 3.6 Has the impact of Conservation and Demand Management initiatives been suitably reflected in the load forecast?
- 3.7 Is the Revenue Deficiency calculation for the test year appropriate? (Exhibit 7)



**4. COST OF SERVICE (Exhibit 4)**

- 4.1 Are the overall levels of the 2009 Operation, Maintenance and Administration budgets appropriate?
- 4.2 Are the proposed Purchased Services and Shared Services appropriate?
- 4.3 Are the methodologies used to allocate Corporate and Shared Services appropriate?  
Are the Affiliate Service Agreements appropriate?
- 4.4 Are the 2009 Human Resources related costs (wages, salaries, benefits, incentive payments, labour productivity and pension costs) including employee levels, appropriate?
- 4.5 Is ENWIN's depreciation expense appropriate?
- 4.6 Are the amounts proposed for 2009 capital and property taxes appropriate?
- 4.7 Is the amount proposed for 2009 Payments in Lieu of Taxes, including the methodology, appropriate?

**5. REGULATORY ASSETS (Exhibit 5)**

- 5.1 Is the proposal for the amounts, disposition and continuance of ENWIN's existing Deferral and Variance Accounts (Regulatory Assets) appropriate?

**6. COST OF CAPITAL/DEBT (Exhibit 6)**

- 6.1 Is the proposed Capital Structure and Rate of Return on Equity for ENWIN's distribution business appropriate?
- 6.2 Are ENWIN's proposed costs and mix for its short and long-term debt for the 2009 test year appropriate?

**7. COST ALLOCATION AND RATE DESIGN (Exhibit 8)**

- 7.1 Is ENWIN's cost allocation appropriate?
- 7.2 Are the proposed revenue to cost ratios appropriate?

**8. RATE DESIGN (Exhibit 10)**

- 8.1 Are customer charges and the fixed-variable splits for each class appropriate?
- 8.2 Are ENWIN's proposed rates appropriate?
- 8.3 Are the customer bill impacts appropriate?
- 8.4 Is the proposed rate impact mitigation plan reasonable?
- 8.5 Are the proposed Retail Transmission Service Rates appropriate? (Exhibit 3)
- 8.6 Are the proposed Loss Factors appropriate? (Exhibit 4)
- 8.7 Are the proposed Regulatory Asset (Deferral and Variance Account) rate riders appropriate? (Exhibit 5)
- 8.8 Is the Smart Meter rate adder change appropriate? (Exhibit 5)

**9. OTHER ISSUES**

- 9.1 Is the LRAM and SSM Proposal appropriate? (Exhibit 9)
- 9.2 Is service quality in relation to the OEB specified performance indicators acceptable?

## **Appendix B**

## Appendix B

Key Ratemaking Components	Application & Evidence	Settlement Agreement
<b><i>Rate Base (Exhibit 2)</i></b>		
Rate Base	\$201,034,177	\$199,803,078
Working Capital Allowance	\$29,405,520	\$28,174,420
Capital Expenditures	\$19,233,880	\$19,233,880
<b><i>Revenue and Deficiency (Exhibits 3, 7)</i></b>		
Other Revenue	\$2,443,802	\$2,443,802
Base Revenue Requirement	\$51,791,752	\$47,300,000
Service Revenue Requirement	\$54,235,554	\$49,743,803
Revenue Deficiency	\$7,127,306	\$3,308,919
<b><i>Operating Costs (Exhibit 4)</i></b>		
OM&A	\$25,282,116	\$22,126,121
Amortization	\$11,487,968	\$11,487,968
Grossed-up PILs	\$2,597,154	\$1,799,988
Tax Rate	33%	29.5%
<b><i>Cost of Capital and ROR (Exhibit 6)</i></b>		
Short-Term Interest Rate	4.47%	4.47%
Long-Term Interest Rate	6.77%	6.77%
Return on Equity	8.57%	8.01%
Regulated Rate of Return	7.40%	7.17%
<b><i>Cost Allocation (Exhibit 8)</i></b>		
Methodology	Standard Approach	Adjusted Approach
Over-Contributors Move to Range	3 Years	1 Year
Under-Contributors Move to Range	3 Years	3 Years
Further R/C Ratio Reductions	Residential (slight)	GS>50 (significant)
<b><i>Other Dispositions (Exhibits 5, 9)</i></b>		
Deferral and Variance Accounts	(\$4,127,615)	(\$4,024,155)
LRAM and SSM	\$677,422	\$677,422
<b><i>Rate Design (Exhibit 10)</i></b>		
Monthly Fixed Charge: Residential	\$13.45	\$11.70
Monthly Fixed Charge: GS>50	\$371.81	\$104.09
Dist. Line Impact: Res. 1,000kWh	\$2.59 or 8.7%	\$1.14 or 3.8%
Dist. Line Impact: GS<50 2,000kWh	\$5.35 or 9.7%	\$2.94 or 5.3%
Total Bill Impact: Res. 1,000kWh	\$3.72 or 3.4%	\$1.87 or 1.7%
Total Bill Impact: GS<50 2,000kWh	\$5.21 or 2.4%	\$3.00 or 1.4%

## **Appendix C**

## **Settlement Implementation Overview**

### **Overview**

The purpose of this document is to broadly set out the considerations that *ENWI* Utilities Ltd. (“EWU”) has taken into account in affirming its capacity to perform its distribution obligations under the revised revenue requirement resulting from the Settlement Agreement.

The primary reductions in expenditures agreed to, as set out in the Agreement and as summarized in Appendix B are:

- OM&A (approximately \$3.1 million)
- Grossed-up PILs (approximately \$800 thousand)

### **Service Area Considerations**

EWU is a small-mid sized LDC with about 85,000 customers in the City of Windsor. As set out in response to SEC interrogatory 2, EWU’s service area is characterized by:

- consumption and demand amounts that place it among the larger LDCs,
- a customer count that places it among the mid-sized LDCs, and
- system age and density similar to older urban communities such as Brantford and Kingston.

However, as a result of the declining production in Ontario by General Motors, Ford and Chrysler, all of which currently have operations in Windsor, EWU is facing significant load loss. Further, the most recent economic crisis has led to job losses and company closures, which lead to reductions in customer count. From an EWU perspective, these factors lead to reduced revenue and suggest further reductions in the future.

As part of a manufacturing centre, companies in the City of Windsor were attuned to pending economic hardship prior to September 2008. These concerns led EWU to “serve notice” through its Application and Evidence that it might be necessary for EWU to file its next COS application for rates prior to the 3GIRM prescribed date of 2013.

These concerns also led EWU to file an Application that mitigated hardship to its customers. EWU’s Application achieved that objective with a proposal for a 3.4% increase to the bill of 1,000 kWh Residential customers. To EWU, this appeared reasonable, particularly given that in 2007 rates, those customers experienced rate increases similar to inflation and in 2008, those customers experienced rate decreases.

In working towards the resolution of this Application, EWU has carefully evaluated the need to balance the importance of minimizing bill impacts (1,000 kWh Residential customers would experience increases of 1.7% on the monthly bill) given the current economic circumstance, while ensuring that its distribution network is prudently maintained and is responsibly managed.

In the ordinary course of prudently managing its distribution system, EWU would have engaged in the projects and activities set out in the Application and Evidence in 2009. However, given the extraordinary circumstances facing its customers, EWU will pursue deferrals and other measures, in the nature of those set out below.

## **Operations, Maintenance & Administration (OM&A)**

EWU originally forecasted 2009 OM&A at \$25,282,116, but has agreed to a forecast of \$22,126,141. This revised amount reflects a 4.1% increase over 2007 actual OM&A of \$21,250,685. Agreeing to scale back OM&A from the originally proposed amount by approximately \$3.1 million as a component of settlement was a difficult, but important and appropriate decision made by EWU. EWU has completed a preliminary but comprehensive assessment of its forecasted OM&A expenditures and is confident that in this instance it can reduce its forecasted OM&A amount without jeopardizing the safety, reliability or sufficiency of service in its service area.

In its Operations expenditures, EWU anticipates reductions of about \$50,000. EWU had proposed some operational audits, which can be deferred beyond 2009. While the audits were proposed with the objective of enhancing operations, the underlying operations are sound.

Deferrals of this type of operational expense will help keep rates down in the test year.

In its Maintenance expenditures, EWU anticipates reductions of about \$300,000. Programs such as the tree trimming program were originally proposed to be enhanced to reflect the industry standard levels of, for example, tree clearance. However, current standards still provide for a safe and reliable system. In addition, provided that storm intensity is at the level experienced in 2007, the additional labour budgeted for that purpose may be reassigned to capital projects. Deferrals and reassignments of these types of maintenance activities will help keep rates down in the test year.

In its Administration expenditures, EWU anticipates reductions of about \$2,800,000. EWU is exploring numerous strategies to effect short-term savings, especially deferrals and freezes. EWU will be carefully examining deferrals of and freezes on new positions and filling vacancies. This would lead to test year reductions in salary and benefit expenses. Also, EWU will examine short-term deferrals of vehicle replacements. Further, EWU anticipates some savings can be attained by reducing participation in out-of-town industry conferences and training sessions. Finally, studies and projects involving external consultants will be reviewed and in some cases deferred or possibly reconstituted through the proposed Productivity Initiatives deferral account. A variety of measures will likely be utilized to reduce administration expenses in the test year and thereby keep rates down.

As noted, many of these expense reductions are expected to be by deferral. However, in the IRM regime, productivity factors make “catching-up” on deferrals particularly difficult. One important solution EWU is utilizing is bringing down OM&A expense levels through productivity improvement oriented capital projects. These projects are expected to both support a safe, reliable and well serviced distribution system while also mitigating the OM&A costs of doing so. Among the projects EWU is engaging in, as set out in the Application and Evidence, are: the Padmounted Switchgear Replacements, Pole-Top Recloser Program, Single-Phase Line Protection, SCADA Improvements, Transformer Station Upgrades, Comprehensive ERP, Customer Contact Centre, Digital GPS, and Reporting Software.

## **Grossed-up Payments in Lieu of Taxes (PILs)**

The adjustments to PILs specified and provided for in the Settlement Agreement will more accurately reflect EWU’s appropriately deemed PILs through the use of more current and correct information.

## **Appendix D**



## Monthly Rates and Charges

Effective ☐  
May 1/09

### Residential

Service Charge	\$	11.70
Distribution Volumetric Rate	\$/kWh	0.0192
Regulatory Asset Recovery	\$/kWh	(0.0003)
LRAM & SSM Rate Rider	\$/kWh	0.0003
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0057
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0041
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### General Service Less Than 50 kW

Service Charge	\$	26.12
Distribution Volumetric Rate	\$/kWh	0.0161
Regulatory Asset Recovery	\$/kWh	(0.0006)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0038
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### General Service 50 - 4,999 kW

Service Charge	\$	105.09
Distribution Volumetric Rate	\$/kW	4.9337
Regulatory Asset Recovery	\$/kW	(0.3632)
LRAM & SSM Rate Rider	\$/kW	0.0479
Retail Transmission Rate – Network Service Rate	\$/kW	1.8005
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3332
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

## Monthly Rates and Charges

Effective ☐  
May 1/09

### General Service 3,000 to 4,999 kW - Intermediate Use

Service Charge	\$	1,529.27
Distribution Volumetric Rate	\$/kW	1.4129
Regulatory Asset Recovery	\$/kW	(0.4705)
Retail Transmission Rate – Network Service Rate	\$/kW	2.4402
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.8069
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### Large Use - Regular

Service Charge	\$	7,549.61
Distribution Volumetric Rate	\$/kW	2.1761
Regulatory Asset Recovery	\$/kW	(0.5952)
LRAM & SSM Rate Rider	\$/kW	0.0006
Retail Transmission Rate – Network Service Rate	\$/kW	2.4778
Retail Transmission Rate – Line Connection Service Rate	\$/kW	0.5365
Retail Transmission Rate – Transformation Connection Service Rate	\$/kW	1.3196
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### Large Use - 3TS

Service Charge	\$	26,663.05
Distribution Volumetric Rate	\$/kW	2.7087
Regulatory Asset Recovery	\$/kW	(0.5915)
LRAM & SSM Rate Rider	\$/kW	0.0008
Retail Transmission Rate – Network Service Rate	\$/kW	2.4778
Retail Transmission Rate – Line Connection Service Rate	\$/kW	0.5365
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

## Monthly Rates and Charges

Effective ☐  
May 1/09

### Large Use - Ford Annex

Service Charge	\$	104,380.15
Regulatory Asset Recovery	\$/kW	(0.4856)
Retail Transmission Rate – Network Service Rate	\$/kW	2.4778
Retail Transmission Rate – Line Connection Service Rate	\$/kW	0.5365
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### Unmetered Scattered Load

Service Charge (per connection)	\$	10.15
Regulatory Asset Recovery (per connection)	\$	(0.16)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0038
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### Back-up/Standby Power

Distribution Volumetric Rate	\$/kW	0.5589
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

## Monthly Rates and Charges

Effective ☐  
May 1/09

### Sentinel Lighting

Service Charge (per connection)	\$	8.38
Regulatory Asset Recovery (per connection)	\$	0.16
Retail Transmission Rate – Network Service Rate	\$/kW	1.6474
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.2198
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### Street Lighting

Service Charge (per connection)	\$	3.77
Regulatory Asset Recovery (per connection)	\$	0.10
Retail Transmission Rate – Network Service Rate	\$/kW	1.6453
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.2184
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

## Monthly Rates and Charges

Effective ☐  
May 1/09

### Specific Service Charges

Arrears Certificate	\$	15.00
Pulling post-dated cheques	\$	15.00
Easement Letter	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned Cheque charge (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge / change of occupancy charge	\$	30.00
Special Meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Late Payment - per month	%	1.50
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Service call – customer-owned equipment	\$	30.00
Specific Charge for Access to the Power Poles – per pole/year	\$	22.35
Same Day Open Trench	\$	170.00
Scheduled Day Open Trench	\$	100.00
Dispute Test Residential	\$	50.00
Dispute Test Commercial Self Contained - MC	\$	105.00
Dispute Test Commercial TT - MC	\$	180.00
Service Layout - Residential	\$	110.00
Service Layout - Commercial	\$	150.00
Overtime Locate	\$	60.00
Disposal of Concrete Poles	\$	95.00
Missed Service Appointment	\$	65.00

### Allowances

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	-0.60
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	-1.00

### LOSS FACTORS

Total Loss Factor- Secondary Metered Customer <5,000 kW	1.0377
Total Loss Factor - Secondary Metered Customer >5,000 kW	1.0145
Total Loss Factor - Primary Metered Customer <5,000 kW	1.0273
Total Loss Factor - Primary Metered Customer >5,000 kW	1.0045

## **Appendix E**

**Enwin Utilities Ltd. (ED-2002-0527)****2009 EDR Application (EB-2008-0227) version: FINAL****February 13, 2009****F8 Customer Bill Impact Analysis***RPP rates per sheet**Enter example volumes in kWh's (and kW's if applicable) for each customer class***Residential****RPP: Summer****500 kWh's**

	Metric	2008 BILL			2009 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
Monthly Service Charge				\$8.66			\$11.70	\$3.04	35.1%
Distribution	kWh	500	\$0.0211	\$10.55	500	\$0.0192	\$9.60	(\$0.95)	(9.0%)
<b>Sub-Total (Distribution)</b>				<b>\$19.21</b>			<b>\$21.30</b>	<b>\$2.09</b>	<b>10.9%</b>
Deferral/Variance	kWh	500			500	(\$0.0003)	(\$0.15)	(\$0.15)	
LRAM/SSM Rate Rider	kWh	500			500	\$0.0003	\$0.15	\$0.15	
Electricity (Commodity)	kWh	520	RPP-Summer	\$25.98	519	RPP-Summer	\$25.94	(\$0.04)	(0.2%)
Transmission - Network	kWh	520	\$0.0051	\$2.65	519	\$0.0057	\$2.96	\$0.31	11.7%
Transmission - Connection	kWh	520	\$0.0039	\$2.03	519	\$0.0041	\$2.13	\$0.10	4.9%
Transmission - Line	kWh	520			519				
Transmission - Transformation	kWh	520			519				
Wholesale Market Service	kWh	520	\$0.0052	\$2.70	519	\$0.0052	\$2.70		
Rural Rate Protection	kWh	520	\$0.0010	\$0.52	520	\$0.0010	\$0.52		
Debt Retirement Charge	kWh	500	\$0.0070	\$3.50	500	\$0.0070	\$3.50		
<b>TOTAL BILL</b>				<b>\$56.59</b>			<b>\$59.05</b>	<b>\$2.46</b>	<b>4.3%</b>

**Enwin Utilities Ltd. (ED-2002-0527)**

2009 EDR Application (EB-2008-0227) version: FINAL

February 13, 2009

**F8 Customer Bill Impact Analysis**

RPP rates per sheet

*Enter example volumes in kWh's (and kW's if applicable) for each customer class***Residential****RPP: Summer****750 kWh's**

	Metric	2008 BILL			2009 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
Monthly Service Charge				\$8.66			\$11.70	\$3.04	35.1%
Distribution	kWh	750	\$0.0211	\$15.83	750	\$0.0192	\$14.40	(\$1.43)	(9.0%)
<b>Sub-Total (Distribution)</b>				<b>\$24.49</b>			<b>\$26.10</b>	<b>\$1.62</b>	<b>6.6%</b>
Deferral/Variance	kWh	750			750	(\$0.0003)	(\$0.23)	(\$0.23)	
LRAM/SSM Rate Rider	kWh	750			750	\$0.0003	\$0.23	\$0.23	
Electricity (Commodity)	kWh	779	RPP-Summer	\$40.58	778	RPP-Summer	\$40.52	(\$0.06)	(0.1%)
Transmission - Network	kWh	779	\$0.0051	\$3.97	778	\$0.0057	\$4.44	\$0.47	11.8%
Transmission - Connection	kWh	779	\$0.0039	\$3.04	778	\$0.0041	\$3.19	\$0.15	4.9%
Transmission - Line	kWh	779			778				
Transmission - Transformation	kWh	779			778				
Wholesale Market Service	kWh	779	\$0.0052	\$4.05	778	\$0.0052	\$4.05		
Rural Rate Protection	kWh	779	\$0.0010	\$0.78	779	\$0.0010	\$0.78		
Debt Retirement Charge	kWh	750	\$0.0070	\$5.25	750	\$0.0070	\$5.25		
<b>TOTAL BILL</b>				<b>\$82.16</b>			<b>\$84.33</b>	<b>\$2.18</b>	<b>2.6%</b>



**Enwin Utilities Ltd. (ED-2002-0527)**

2009 EDR Application (EB-2008-0227) version: FINAL

February 13, 2009

**F8 Customer Bill Impact Analysis**

RPP rates per sheet

*Enter example volumes in kWh's (and kW's if applicable) for each customer class***Residential****RPP: Summer****1,000 kWh's**

	Metric	2008 BILL			2009 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
Monthly Service Charge				\$8.66			\$11.70	\$3.04	35.1%
Distribution	kWh	1,000	\$0.0211	\$21.10	1,000	\$0.0192	\$19.20	(\$1.90)	(9.0%)
<b>Sub-Total (Distribution)</b>				<b>\$29.76</b>			<b>\$30.90</b>	<b>\$1.14</b>	<b>3.8%</b>
Deferral/Variance	kWh	1,000			1,000	(\$0.0003)	(\$0.30)	(\$0.30)	
LRAM/SSM Rate Rider	kWh	1,000			1,000	\$0.0003	\$0.30	\$0.30	
Electricity (Commodity)	kWh	1,039	RPP-Summer	\$55.90	1,038	RPP-Summer	\$55.82	(\$0.08)	(0.1%)
Transmission - Network	kWh	1,039	\$0.0051	\$5.30	1,038	\$0.0057	\$5.91	\$0.61	11.5%
Transmission - Connection	kWh	1,039	\$0.0039	\$4.05	1,038	\$0.0041	\$4.25	\$0.20	4.9%
Transmission - Line	kWh	1,039			1,038				
Transmission - Transformation	kWh	1,039			1,038				
Wholesale Market Service	kWh	1,039	\$0.0052	\$5.40	1,038	\$0.0052	\$5.40		
Rural Rate Protection	kWh	1039	\$0.0010	\$1.04	1,039	\$0.0010	\$1.04		
Debt Retirement Charge	kWh	1000	\$0.0070	\$7.00	1,000	\$0.0070	\$7.00		
<b>TOTAL BILL</b>				<b>\$108.45</b>			<b>\$110.32</b>	<b>\$1.87</b>	<b>1.7%</b>

**Enwin Utilities Ltd. (ED-2002-0527)****2009 EDR Application (EB-2008-0227) version: FINAL****February 13, 2009****F8 Customer Bill Impact Analysis***RPP rates per sheet**Enter example volumes in kWh's (and kW's if applicable) for each customer class***General Service Less Than 50 kW****RPP: Non-res.****2,000 kWh's**

	Metric	2008 BILL			2009 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
Monthly Service Charge				\$24.38			\$26.12	\$1.74	7.1%
Distribution	kWh	2,000	\$0.0155	\$31.00	2,000	\$0.0161	\$32.20	\$1.20	3.9%
<b>Sub-Total (Distribution)</b>				<b>\$55.38</b>			<b>\$58.32</b>	<b>\$2.94</b>	<b>5.3%</b>
Deferral/Variance	kWh	2,000			2,000	(\$0.0006)	(\$1.20)	(\$1.20)	
LRAM/SSM Rate Rider	kWh	2,000			2,000				
Electricity (Commodity)	kWh	2,078	RPP-Non-res.	\$115.85	2,075	RPP-Non-res.	\$115.70	(\$0.15)	(0.1%)
Transmission - Network	kWh	2,078	\$0.0047	\$9.77	2,075	\$0.0052	\$10.79	\$1.02	10.4%
Transmission - Connection	kWh	2,078	\$0.0036	\$7.48	2,075	\$0.0038	\$7.89	\$0.41	5.5%
Transmission - Line	kWh	2,078			2,075				
Transmission - Transformation	kWh	2,078			2,075				
Wholesale Market Service	kWh	2,078	\$0.0052	\$10.81	2,075	\$0.0052	\$10.79	(\$0.02)	(0.2%)
Rural Rate Protection	kWh	2078	\$0.0010	\$2.08	2,078	\$0.0010	\$2.08		
Debt Retirement Charge	kWh	2000	\$0.0070	\$14.00	2,000	\$0.0070	\$14.00		
<b>TOTAL BILL</b>				<b>\$215.37</b>			<b>\$218.37</b>	<b>\$3.00</b>	<b>1.4%</b>

**Enwin Utilities Ltd. (ED-2002-0527)****2009 EDR Application (EB-2008-0227) version: FINAL****February 13, 2009****F8 Customer Bill Impact Analysis***RPP rates per sheet**Enter example volumes in kWh's (and kW's if applicable) for each customer class***General Service 50 - 4,999 kW****RPP: n/a**

500,000 kWh's 1,000 kW's	Metric	2008 BILL			2009 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge		%
Monthly Service Charge				\$323.74			\$105.09	(\$218.65)	(67.5%)
Distribution	kW	1,000	\$3.3050	\$3,305.00	1,000	\$4.9337	\$4,933.70	\$1,628.70	49.3%
<b>Sub-Total (Distribution)</b>				<b>\$3,628.74</b>			<b>\$5,038.79</b>	<b>\$1,410.05</b>	<b>38.9%</b>
Deferral/Variance	kW	1,000			1,000	(\$0.3632)	(\$363.20)	(\$363.20)	
LRAM/SSM Rate Rider	kW	1,000			1,000	\$0.0479	\$47.90	\$47.90	
Electricity (Commodity)	kWh	519,500	\$0.0545	\$28,312.75	518,850	\$0.0545	\$28,277.33	(\$35.42)	(0.1%)
Transmission - Network	kW	1,000	\$1.6180	\$1,618.00	1,000	\$1.8005	\$1,800.50	\$182.50	11.3%
Transmission - Connection	kW	1,000	\$1.2676	\$1,267.60	1,000	\$1.3332	\$1,333.20	\$65.60	5.2%
Transmission - Line	kW	1,000			1,000				
Transmission - Transformation	kW	1,000			1,000				
Wholesale Market Service	kWh	519,500	\$0.0052	\$2,701.40	518,850	\$0.0052	\$2,698.02	(\$3.38)	(0.1%)
Rural Rate Protection	kWh	519500	\$0.0010	\$519.50	519,500	\$0.0010	\$519.50		
Debt Retirement Charge	kWh	500000	\$0.0070	\$3,500.00	500,000	\$0.0070	\$3,500.00		
<b>TOTAL BILL</b>				<b>\$41,547.99</b>			<b>\$42,852.04</b>	<b>\$1,304.05</b>	<b>3.1%</b>

**Enwin Utilities Ltd. (ED-2002-0527)**

2009 EDR Application (EB-2008-0227) version: FINAL

February 13, 2009

**F8 Customer Bill Impact Analysis**

RPP rates per sheet

*Enter example volumes in kWh's (and kW's if applicable) for each customer class***General Service 3,000 to 4,999 kW - Inter RPP: n/a**

1,750,000 kWh's 4,000 kW's	Metric	2008 BILL			2009 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
Monthly Service Charge				\$432.50			\$1,529.27	\$1,096.77	253.6%
Distribution	kW	4,000	\$0.3996	\$1,598.40	4,000	\$1.4129	\$5,651.60	\$4,053.20	253.6%
<b>Sub-Total (Distribution)</b>				<b>\$2,030.90</b>			<b>\$7,180.87</b>	<b>\$5,149.97</b>	<b>253.6%</b>
Deferral/Variance	kW	4,000			4,000	(\$0.4705)	(\$1,882.00)	(\$1,882.00)	
LRAM/SSM Rate Rider									
Electricity (Commodity)	kWh	1,800,050	\$0.0545	\$98,102.73	1,797,775	\$0.0545	\$97,978.74	(\$123.99)	(0.1%)
Transmission - Network	kW	4,000	\$2.1928	\$8,771.20	4,000	\$2.4402	\$9,760.80	\$989.60	11.3%
Transmission - Connection	kW	4,000	\$1.7179	\$6,871.60	4,000	\$1.8069	\$7,227.60	\$356.00	5.2%
Transmission - Line	kW	4,000			4,000				
Transmission - Transformation	kW	4,000			4,000				
Wholesale Market Service	kWh	1,800,050	\$0.0052	\$9,360.26	1,797,775	\$0.0052	\$9,348.43	(\$11.83)	(0.1%)
Rural Rate Protection	kWh	1800050	\$0.0010	\$1,800.05	1,800,050	\$0.0010	\$1,800.05		
Debt Retirement Charge	kWh	1750000	\$0.0070	\$12,250.00	1,750,000	\$0.0070	\$12,250.00		
<b>TOTAL BILL</b>				<b>\$139,186.74</b>			<b>\$143,664.49</b>	<b>\$4,477.75</b>	<b>3.2%</b>

**Enwin Utilities Ltd. (ED-2002-0527)**

2009 EDR Application (EB-2008-0227) version: FINAL

February 13, 2009

**F8 Customer Bill Impact Analysis**

RPP rates per sheet

*Enter example volumes in kWh's (and kW's if applicable) for each customer class***Large Use - Regular**

RPP: n/a

7,500,000 kWh's

10,000 kW's

	Metric	2008 BILL			2009 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
Monthly Service Charge				\$6,436.31			\$7,549.61	\$1,113.30	17.3%
Distribution	kW	10,000	\$1.8554	\$18,554.00	10,000	\$2.1761	\$21,761.00	\$3,207.00	17.3%
<b>Sub-Total (Distribution)</b>				<b>\$24,990.31</b>			<b>\$29,310.61</b>	<b>\$4,320.30</b>	<b>17.3%</b>
Deferral/Variance	kW	10,000			10,000	(\$0.5952)	(\$5,952.00)	(\$5,952.00)	
LRAM/SSM Rate Rider	kW	10,000			10,000	\$0.0006	\$6.00	\$6.00	
Electricity (Commodity)	kWh	7,533,750	\$0.0545	\$410,589.38	7,533,750	\$0.0545	\$410,589.38		
Transmission - Network	kW	10,000	\$2.2266	\$22,266.00	10,000	\$2.4778	\$24,778.00	\$2,512.00	11.3%
Transmission - Connection	kW	10,000			10,000				
Transmission - Line	kW	10,000	\$0.4545	\$4,545.00	10,000	\$0.5365	\$5,365.00	\$820.00	18.0%
Transmission - Transformation	kW	10,000	\$1.3181	\$13,181.00	10,000	\$1.3196	\$13,196.00	\$15.00	0.1%
Wholesale Market Service	kWh	7,533,750	\$0.0052	\$39,175.50	7,533,750	\$0.0052	\$39,175.50		
Rural Rate Protection	kWh	7533750	\$0.0010	\$7,533.75	7,533,750	\$0.0010	\$7,533.75		
Debt Retirement Charge	kWh	7500000	\$0.0070	\$52,500.00	7,500,000	\$0.0070	\$52,500.00		
<b>TOTAL BILL</b>				<b>\$574,780.94</b>			<b>\$576,502.24</b>	<b>\$1,721.30</b>	<b>0.3%</b>

**Enwin Utilities Ltd. (ED-2002-0527)**

2009 EDR Application (EB-2008-0227) version: FINAL

February 13, 2009

**F8 Customer Bill Impact Analysis**

RPP rates per sheet

*Enter example volumes in kWh's (and kW's if applicable) for each customer class***Large Use - 3TS**

RPP: n/a

10,000,000 kWh's

20,000 kW's

	Metric	2008 BILL			2009 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge		%
Monthly Service Charge				\$21,634.75			\$26,663.05	\$5,028.30	23.2%
Distribution	kW	20,000	\$2.1979	\$43,958.00	20,000	\$2.7087	\$54,174.00	\$10,216.00	23.2%
<b>Sub-Total (Distribution)</b>				<b>\$65,592.75</b>			<b>\$80,837.05</b>	<b>\$15,244.30</b>	<b>23.2%</b>
Deferral/Variance	kW	20,000			20,000	(\$0.5915)	(\$11,830.00)	(\$11,830.00)	
LRAM/SSM Rate Rider	kW	20,000			20,000	\$0.0008	\$16.00	\$16.00	
Electricity (Commodity)	kWh	10,045,000	\$0.0545	\$547,452.50	10,045,000	\$0.0545	\$547,452.50		
Transmission - Network	kW	20,000	\$2.2266	\$44,532.00	20,000	\$2.4778	\$49,556.00	\$5,024.00	11.3%
Transmission - Connection	kW	20,000			20,000				
Transmission - Line	kW	20,000	\$0.4545	\$9,090.00	20,000	\$0.5365	\$10,730.00	\$1,640.00	18.0%
Transmission - Transformation	kW	20,000			20,000				
Wholesale Market Service	kWh	10,045,000	\$0.0052	\$52,234.00	10,045,000	\$0.0052	\$52,234.00		
Rural Rate Protection	kWh	10045000	\$0.0010	\$10,045.00	10,045,000	\$0.0010	\$10,045.00		
Debt Retirement Charge	kWh	10000000	\$0.0070	\$70,000.00	10,000,000	\$0.0070	\$70,000.00		
<b>TOTAL BILL</b>				<b>\$798,946.25</b>			<b>\$809,040.55</b>	<b>\$10,094.30</b>	<b>1.3%</b>

**Enwin Utilities Ltd. (ED-2002-0527)****2009 EDR Application (EB-2008-0227) version: FINAL****February 13, 2009****F8 Customer Bill Impact Analysis***RPP rates per sheet**Enter example volumes in kWh's (and kW's if applicable) for each customer class***Large Use - Ford Annex****RPP: n/a****7,500,000 kWh's****10,000 kW's**

	Metric	2008 BILL			2009 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge		%
Monthly Service Charge				\$100,188.38			\$104,380.15	\$4,191.77	4.2%
Distribution	kW	10,000			10,000				
<b>Sub-Total (Distribution)</b>				<b>\$100,188.38</b>			<b>\$104,380.15</b>	<b>\$4,191.77</b>	<b>4.2%</b>
Deferral/Variance	kW	10,000			10,000	(\$0.4856)	(\$4,856.00)	(\$4,856.00)	
LRAM/SSM Rate Rider									
Electricity (Commodity)	kWh	7,533,750	\$0.0545	\$410,589.38	7,533,750	\$0.0545	\$410,589.38		
Transmission - Network	kW	10,000	\$2.2266	\$22,266.00	10,000	\$2.4778	\$24,778.00	\$2,512.00	11.3%
Transmission - Connection	kW	10,000			10,000				
Transmission - Line	kW	10,000	\$0.4545	\$4,545.00	10,000	\$0.5365	\$5,365.00	\$820.00	18.0%
Transmission - Transformation	kW	10,000			10,000				
Wholesale Market Service	kWh	7,533,750	\$0.0052	\$39,175.50	7,533,750	\$0.0052	\$39,175.50		
Rural Rate Protection	kWh	7533750	\$0.0010	\$7,533.75	7,533,750	\$0.0010	\$7,533.75		
Debt Retirement Charge	kWh	7500000	\$0.0070	\$52,500.00	7,500,000	\$0.0070	\$52,500.00		
<b>TOTAL BILL</b>				<b>\$636,798.01</b>			<b>\$639,465.78</b>	<b>\$2,667.77</b>	<b>0.4%</b>

**Enwin Utilities Ltd. (ED-2002-0527)**

2009 EDR Application (EB-2008-0227) version: FINAL

February 13, 2009

**F8 Customer Bill Impact Analysis**

RPP rates per sheet

*Enter example volumes in kWh's (and kW's if applicable) for each customer class***Unmetered Scattered Load**

RPP: n/a

100 kWh's

	Metric	2008 BILL			2009 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge		%
Monthly Service Charge				\$28.60			\$10.15	(\$18.45)	(64.5%)
Distribution	kWh	100			100				
<b>Sub-Total (Distribution)</b>				<b>\$28.60</b>			<b>\$10.15</b>	<b>(\$18.45)</b>	<b>(64.5%)</b>
Deferral/Variance						(\$0.1604)	(\$0.16)	(\$0.16)	
LRAM/SSM Rate Rider									
Electricity (Commodity)	kWh	104	\$0.0545	\$5.66	104	\$0.0545	\$5.66		
Transmission - Network	kWh	104	\$0.0047	\$0.49	104	\$0.0052	\$0.54	\$0.05	10.2%
Transmission - Connection	kWh	104	\$0.0036	\$0.37	104	\$0.0038	\$0.39	\$0.02	5.4%
Transmission - Line	kWh	104			104				
Transmission - Transformation	kWh	104			104				
Wholesale Market Service	kWh	104	\$0.0052	\$0.54	104	\$0.0052	\$0.54		
Rural Rate Protection	kWh	104	\$0.0010	\$0.10	104	\$0.0010	\$0.10		
Debt Retirement Charge	kWh	100	\$0.0070	\$0.70	100	\$0.0070	\$0.70		
<b>TOTAL BILL</b>				<b>\$36.46</b>			<b>\$17.92</b>	<b>(\$18.54)</b>	<b>(50.9%)</b>



**Enwin Utilities Ltd. (ED-2002-0527)**

2009 EDR Application (EB-2008-0227) version: FINAL

February 13, 2009

**F8 Customer Bill Impact Analysis**

RPP rates per sheet

*Enter example volumes in kWh's (and kW's if applicable) for each customer class***Sentinel Lighting**

RPP: n/a

100 kWh's

1 kW's

	Metric	2008 BILL			2009 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge		%
Monthly Service Charge Distribution	kW	1		\$4.88	1		\$8.38	\$3.50	71.7%
<b>Sub-Total (Distribution)</b>				<b>\$4.88</b>			<b>\$8.38</b>	<b>\$3.50</b>	<b>71.7%</b>
Deferral/Variance						\$0.1593	\$0.16	\$0.16	
LRAM/SSM Rate Rider									
Electricity (Commodity)	kWh	104	\$0.0545	\$5.66	104	\$0.0545	\$5.66		
Transmission - Network	kW	1	\$1.4804	\$1.48	1	\$1.6474	\$1.65	\$0.17	11.5%
Transmission - Connection	kW	1	\$1.1597	\$1.16	1	\$1.2198	\$1.22	\$0.06	5.2%
Transmission - Line	kW	1			1				
Transmission - Transformation	kW	1			1				
Wholesale Market Service	kWh	104	\$0.0052	\$0.54	104	\$0.0052	\$0.54		
Rural Rate Protection	kWh	104	\$0.0010	\$0.10	104	\$0.0010	\$0.10		
Debt Retirement Charge	kWh	100	\$0.0070	\$0.70	100	\$0.0070	\$0.70		
<b>TOTAL BILL</b>				<b>\$14.52</b>			<b>\$18.41</b>	<b>\$3.89</b>	<b>26.8%</b>

**Enwin Utilities Ltd. (ED-2002-0527)****2009 EDR Application (EB-2008-0227) version: FINAL****February 13, 2009****F8 Customer Bill Impact Analysis***RPP rates per sheet**Enter example volumes in kWh's (and kW's if applicable) for each customer class***Street Lighting****RPP: n/a****100 kWh's****1 kW's**

	Metric	2008 BILL			2009 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
Monthly Service Charge Distribution	kW	1		\$1.90	1		\$3.77	\$1.87	98.4%
<b>Sub-Total (Distribution)</b>				<b>\$1.90</b>			<b>\$3.77</b>	<b>\$1.87</b>	<b>98.4%</b>
Deferral/Variance						\$0.1019	\$0.10	\$0.10	
LRAM/SSM Rate Rider									
Electricity (Commodity)	kWh	104	\$0.0545	\$5.66	104	\$0.0545	\$5.66		
Transmission - Network	kW	1	\$1.4785	\$1.48	1	\$1.6453	\$1.65	\$0.17	11.5%
Transmission - Connection	kW	1	\$1.1584	\$1.16	1	\$1.2184	\$1.22	\$0.06	5.2%
Transmission - Line	kW	1			1				
Transmission - Transformation	kW	1			1				
Wholesale Market Service	kWh	104	\$0.0052	\$0.54	104	\$0.0052	\$0.54		
Rural Rate Protection	kWh	104	\$0.0010	\$0.10	104	\$0.0010	\$0.10		
Debt Retirement Charge	kWh	100	\$0.0070	\$0.70	100	\$0.0070	\$0.70		
<b>TOTAL BILL</b>				<b>\$11.54</b>			<b>\$13.74</b>	<b>\$2.20</b>	<b>19.1%</b>

## **Appendix F**

# Customer Bill Impact Analysis

Customer	Bill Component	2008 Existing (\$)	2009 Application (\$)	2008 Existing vs. Application		2009 Settlement (\$)	2008 Existing vs. Settlement	
				\$ Change	% Change		\$ Change	% Change
Residential 500 kWh	Monthly Service Charge	8.66	13.45	4.79	55.30	11.70	3.04	35.10
	Volumetric Distribution Charge	10.55	9.45	-1.10	-10.40	9.60	-0.95	-9.00
	Sub-Total - Distribution	19.21	22.90	3.69	19.20	21.30	2.09	10.90
	Total Bill	56.59	60.85	4.26	7.50	59.05	2.46	4.30
Residential 750 kWh	Monthly Service Charge	8.66	13.45	4.79	55.30	11.70	3.04	35.10
	Volumetric Distribution Charge	15.83	14.18	-1.65	-10.40	14.40	-1.43	-9.00
	Sub-Total - Distribution	24.49	27.63	3.14	12.80	26.10	1.62	6.60
	Total Bill	82.16	86.17	4.01	4.90	84.33	2.18	2.60
Residential 1,000 kWh	Monthly Service Charge	8.66	13.45	4.79	55.30	11.70	3.04	35.10
	Volumetric Distribution Charge	21.10	18.90	-2.20	-10.40	19.20	-1.90	-9.00
	Sub-Total - Distribution	29.76	32.35	2.59	8.70	30.90	1.14	3.80
	Total Bill	108.45	112.17	3.72	3.40	110.32	1.87	1.70
GS<50 kW 2,000 kWh	Monthly Service Charge	24.38	27.13	2.75	11.30	26.12	1.74	7.10
	Volumetric Distribution Charge	31.00	33.60	2.60	8.40	32.20	1.20	3.90
	Sub-Total - Distribution	55.38	60.73	5.35	9.70	58.32	2.94	5.30
	Total Bill	215.37	220.58	5.21	2.40	218.37	3.00	1.40
GS>50 kW 500,000 kWh 1,000 kW	Monthly Service Charge	323.74	371.81	48.07	14.80	105.09	-218.65	-67.50
	Volumetric Distribution Charge	3,305.00	3,788.70	483.70	14.60	4,933.70	1,628.70	49.30
	Sub-Total - Distribution	3,628.74	4,160.51	531.77	14.70	5,038.79	1,410.05	38.90
	Total Bill	41,547.99	41,909.06	361.07	0.90	42,852.04	1,304.05	3.10
Intermediate 1,750,000 kWh 4,000 kW	Monthly Service Charge	432.50	1,781.01	1,348.51	311.80	1,529.27	1,096.77	253.60
	Volumetric Distribution Charge	1,598.40	6,582.40	4,984.00	311.80	5,651.60	4,053.20	253.60
	Sub-Total - Distribution	2,030.90	8,363.41	6,332.51	311.80	7,180.87	5,149.97	253.60
	Total Bill	139,186.74	144,854.63	5,667.89	4.10	143,664.49	4,477.75	3.20
LU-R 7,500,000 kWh 10,000 kW	Monthly Service Charge	6,436.31	8,414.97	1,978.66	30.70	7,549.61	1,113.30	17.30
	Volumetric Distribution Charge	18,554.00	24,256.00	5,702.00	30.70	21,761.00	3,207.00	17.30
	Sub-Total - Distribution	24,990.31	32,670.97	7,680.66	30.70	29,310.61	4,320.30	17.30
	Total Bill	574,780.94	579,426.60	4,645.66	0.80	576,502.24	1,721.30	0.30
LU-3TS 10,000,000 kWh 20,000 kW	Monthly Service Charge	21,634.75	31,619.60	9,984.85	46.20	26,663.05	5,028.30	23.20
	Volumetric Distribution Charge	43,958.00	64,244.00	20,286.00	46.10	54,174.00	10,216.00	23.20
	Sub-Total - Distribution	65,592.75	95,863.60	30,270.85	46.10	80,837.05	15,244.30	23.20
	Total Bill	798,946.25	823,641.10	24,694.85	3.10	809,040.55	10,094.30	1.30
LU-FA 7,500,000 kWh 10,000 kW	Monthly Service Charge	100,188.38	107,468.88	7,280.50	7.30	104,380.15	4,191.77	4.20
	Volumetric Distribution Charge	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Sub-Total - Distribution	100,188.38	107,468.88	7,280.50	7.30	104,380.15	4,191.77	4.20
	Total Bill	636,798.01	641,166.51	4,368.50	0.70	639,465.78	2,667.77	0.40

Customer	Bill Component	2008 Existing (\$)	2009 Application (\$)	2008 Existing vs. Application		2009 Settlement (\$)	2008 Existing vs. Settlement	
				\$ Change	% Change		\$ Change	% Change
Unmetered Scattered Loads 100 kWh	Monthly Service Charge	28.60	16.56	-12.04	-42.10	10.15	-18.45	-64.50
	Volumetric Distribution Charge	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Sub-Total - Distribution	28.60	16.56	-12.04	-42.10	10.15	-18.45	-64.50
	Total Bill	36.46	24.16	-12.30	-33.70	17.92	-18.54	-50.90
Sentinel Lighting 100 kWh 1 kW	Monthly Service Charge	4.88	11.88	7.00	143.40	8.38	3.50	71.70
	Volumetric Distribution Charge	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Sub-Total - Distribution	4.88	11.88	7.00	143.40	8.38	3.50	71.70
	Total Bill	14.52	22.06	7.54	51.90	18.41	3.89	26.80
Street Lighting 100 kWh 1 kW	Monthly Service Charge	1.90	4.29	2.39	125.80	3.77	1.87	98.40
	Volumetric Distribution Charge	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Sub-Total - Distribution	1.90	4.29	2.39	125.80	3.77	1.87	98.40
	Total Bill	11.54	14.23	2.69	23.30	13.74	2.20	19.10

## **Appendix G**

## Enwin Utilities Ltd. (ED-2002-0527)

2009 EDR Application (EB-2008-0227) version: FINAL

February 13, 2009

### C1 Load Data and Forecast

*Enter historical volume data and projections for 2008-2009*

#### CUSTOMERS (CONNECTIONS)

Customer Class Name	2006 EDR Approved	2006 <input type="checkbox"/> Actual	2007 <input type="checkbox"/> Actual	2007 <input type="checkbox"/> Normalized	2008 <input type="checkbox"/> Normalized	2008 <input type="checkbox"/> Estimated	2009 <input type="checkbox"/> Normalized
Residential	75,107	76,311	76,439	76,439	76,439	76,439	76,317
General Service Less Than 50 kW	7,045	7,128	7,079	7,079	7,079	7,079	7,013
General Service 50 - 4,999 kW	1,260	1,188	1,190	1,190	1,190	1,190	1,189
General Service 3,000 to 4,999 kW	5	3	3	3	3	3	3
Large Use - Regular	6	6	6	6	6	6	6
Large Use - 3TS	3	3	3	3	3	3	3
Large Use - Ford Annex	1	1	1	1	1	1	1
Unmetered Scattered Load	708	844	886	886	886	886	893
Back-up/Standby Power							
Sentinel Lighting	1,517	778	770	770	770	770	748
Street Lighting	23,042	23,358	23,350	23,350	23,350	23,350	23,413
<b>TOTAL</b>	<b>108,694</b>	<b>109,620</b>	<b>109,727</b>	<b>109,727</b>	<b>109,727</b>	<b>109,727</b>	<b>109,586</b>

**Enwin Utilities Ltd. (ED-2002-0527)**

2009 EDR Application (EB-2008-0227) version: FINAL

February 13, 2009

**C1 Load Data and Forecast***Enter historical volume data and projections for 2008-2009***METERED KILOWATT-HOURS (kWh)**

Customer Class Name	2006 EDR Approved	2006 <input type="checkbox"/> Actual	2007 <input type="checkbox"/> Actual	2007 <input type="checkbox"/> Normalized	2008 <input type="checkbox"/> Normalized	2008 <input type="checkbox"/> Estimated	2009 <input type="checkbox"/> Normalized
Residential	673,872,389	656,596,828	667,620,645	656,399,705	651,371,731	651,371,731	641,214,701
General Service Less Than 50 kW	251,217,394	243,652,786	242,351,722	246,352,539	245,035,845	245,035,845	238,998,501
General Service 50 - 4,999 kW	1,053,221,287	1,040,946,481	1,057,316,490	1,060,616,916	1,034,451,276	1,034,451,276	946,836,557
General Service 3,000 to 4,999 kW	96,780,188	65,985,841	54,606,899	54,606,899	54,989,147	54,989,147	55,374,071
Large Use - Regular	531,673,768	443,175,975	421,466,779	421,466,779	359,902,762	359,902,762	277,467,527
Large Use - 3TS	520,153,212	488,505,124	446,869,974	446,869,974	348,558,580	348,558,580	339,147,498
Large Use - Ford Annex	81,825,128	75,018,462	76,708,349	76,708,349	76,062,397	76,062,397	75,421,885
Unmetered Scattered Load	4,633,951	4,508,416	4,292,331	4,292,331	4,245,819	4,245,819	4,199,811
Back-up/Standby Power							
Sentinel Lighting	1,173,917	970,097	1,026,773	1,026,773	995,165	995,165	964,529
Street Lighting	16,439,727	16,904,359	16,887,318	16,887,318	16,887,318	16,887,318	16,887,318
<b>TOTAL</b>	<b>3,230,990,961</b>	<b>3,036,264,369</b>	<b>2,989,147,280</b>	<b>2,985,227,583</b>	<b>2,792,500,040</b>	<b>2,792,500,040</b>	<b>2,596,512,398</b>



**Enwin Utilities Ltd. (ED-2002-0527)**

2009 EDR Application (EB-2008-0227) version: FINAL

February 13, 2009

**C1 Load Data and Forecast***Enter historical volume data and projections for 2008-2009***KILOWATTS (kW)**

Customer Class Name	2006 EDR Approved	2006 <input type="checkbox"/> Actual	2007 <input type="checkbox"/> Actual	2007 <input type="checkbox"/> Normalized	2008 <input type="checkbox"/> Normalized	2008 <input type="checkbox"/> Estimated	2009 <input type="checkbox"/> Normalized
Residential							
General Service Less Than 50 kW							
General Service 50 - 4,999 kW	2,707,203	2,691,166	2,716,616	2,725,040	2,649,212	2,649,212	2,431,356
General Service 3,000 to 4,999 kW	237,020	164,090	138,359	138,359	140,072	140,072	141,807
Large Use - Regular	933,152	901,208	838,146	838,146	679,517	679,517	539,536
Large Use - 3TS	1,051,978	1,005,296	902,266	902,266	658,654	658,654	637,577
Large Use - Ford Annex	137,491	136,960	134,319	134,319	133,790	133,790	133,262
Unmetered Scattered Load							
Back-up/Standby Power							
Sentinel Lighting		2,661	2,779	2,779	2,681	2,681	2,586
Street Lighting		48,441	48,555	48,555	48,555	48,555	48,555
<b>TOTAL</b>	<b>5,066,844</b>	<b>4,949,823</b>	<b>4,781,040</b>	<b>4,789,464</b>	<b>4,312,481</b>	<b>4,312,481</b>	<b>3,934,679</b>

**Enwin Utilities Ltd. (ED-2002-0527)**

2009 EDR Application (EB-2008-0227) version: FINAL

February 13, 2009

**C1 Load Data and Forecast***Enter historical volume data and projections for 2008-2009*

Customer Class Name	Loss Factor	MARKET PARTICIPANT kWh's			WHOLESALE kWh's <sup>1</sup>		
		2008 <input type="checkbox"/> Normalized	2008 <input type="checkbox"/> Estimated	2009 <input type="checkbox"/> Normalized	2008 <input type="checkbox"/> Normalized	2008 <input type="checkbox"/> Estimated	2009 <input type="checkbox"/> Normalized
Residential	1.0377				675,928,445	675,928,445	665,388,495
General Service Less Than 50 kW	1.0377				254,273,696	254,273,696	248,008,744
General Service 50 - 4,999 kW	1.0377				1,073,450,089	1,073,450,089	982,532,295
General Service 3,000 to 4,999 kW	1.0273				56,490,351	56,490,351	56,885,783
Large Use - Regular	1.0045	168,117,700	168,117,700	129,618,747	192,648,094	192,648,094	148,514,100
Large Use - 3TS	1.0045	92,272,890	92,272,890	89,781,522	257,438,976	257,438,976	250,488,123
Large Use - Ford Annex	1.0045	76,062,397	76,062,397	75,421,885			
Unmetered Scattered Load	1.0377				4,405,886	4,405,886	4,358,144
Back-up/Standby Power							
Sentinel Lighting	1.0377				1,032,683	1,032,683	1,000,892
Street Lighting	1.0377				17,523,970	17,523,970	17,523,970

<sup>1</sup> Metered kWh's (excl. Mkt Part.'s) times Loss Factor

Customer Class Name	kW's with no Transformation CN charge			kW's subject to Transformation CN charge		
	2008 <input type="checkbox"/> Normalized	2008 <input type="checkbox"/> Estimated	2009 <input type="checkbox"/> Normalized	2008 <input type="checkbox"/> Normalized	2008 <input type="checkbox"/> Estimated	2009 <input type="checkbox"/> Normalized
Residential						
General Service Less Than 50 kW						
General Service 50 - 4,999 kW				2,649,212	2,649,212	2,431,356
General Service 3,000 to 4,999 kW - Intermediate Use				140,072	140,072	141,807
Large Use - Regular	250,830	250,830	199,159	428,687	428,687	340,377
Large Use - 3TS				658,654	658,654	637,577
Large Use - Ford Annex				133,790	133,790	133,262
Unmetered Scattered Load						
Back-up/Standby Power						
Sentinel Lighting				2,681	2,681	2,586
Street Lighting				48,555	48,555	48,555

## **Appendix H**

## **2009 COS Updated Load Forecast**

<b>Customer Class</b>	<b>2009 Proposed Customer Count</b>	<b>2009 Customer Count</b>	<b>Variance</b>	<b>Interrogatory Response</b>
<b>Residential</b>	76,439	76,317	122	VECC 9
<b>GS &lt;50 kW</b>	7,079	7,013	66	VECC 9
<b>GS &gt;50 kW</b>	1,190	1,189	1	VECC 9
<b>Intermediate</b>	3	3		VECC 9
<b>LU – Regular</b>	6	6		VECC 9
<b>LU – 3TS</b>	3	3		VECC 9
<b>LU – FA</b>	1	1		VECC 9
<b>USL</b>	886	893	-7	VECC 9
<b>Sentinel Lighting</b>	770	748	22	VECC 9
<b>Street Lighting</b>	23,350	23,413	-63	VECC 9

<b>Customer Class</b>	<b>2009 Proposed Load Forecast (kWh)</b>	<b>2009 Settlement Load Forecast (kWh)</b>	<b>Variance (kWh)</b>	<b>Interrogatory Response</b>
<b>Residential</b>	642,120,095	641,214,701	905,394	VECC 14
<b>GS &lt;50 kW</b>	242,703,228	238,998,501	3,704,727	VECC 14
<b>GS &gt;50 kW</b>	1,013,230,091	946,836,557	66,393,534	VECC 14
<b>Intermediate</b>	55,374,071	55,374,071		
<b>LU – Regular</b>	277,467,527	277,467,527		
<b>LU – 3TS</b>	339,147,498	339,147,498		
<b>LU – FA</b>	75,421,885	75,421,885		
<b>USL</b>	4,199,811	4,199,811		
<b>Sentinel Lighting</b>	964,529	964,529		
<b>Street Lighting</b>	16,887,318	16,887,318		

<b>Customer Class</b>	<b>2009 Proposed Load Forecast (kW)</b>	<b>2009 Settlement Load Forecast (kW)</b>	<b>Variance (kW)</b>	<b>Interrogatory Response</b>
<b>Residential</b>				
<b>GS &lt;50 kW</b>				
<b>GS &gt;50 kW</b>	2,601,990	2,431,356	170,634	VECC 14
<b>Intermediate</b>	141,807	141,807		
<b>LU – Regular</b>	539,634	539,536	98	Board Staff 18
<b>LU – 3TS</b>	637,577	637,577		
<b>LU – FA</b>	133,262	133,262		
<b>USL</b>				
<b>Sentinel Lighting</b>	2,586	2,586		
<b>Street Lighting</b>	48,555	48,555		



## **Appendix I**

## Appendix 7-2

### Revenue Requirement Summary

<b>Rate Base</b>		
2008 ending Net Fixed Assets	168,311,618	
2009 ending Net Fixed Assets	<u>174,945,697</u>	
Average Net Fixed Assets		171,628,658
Working Capital Allowance Base	187,829,468	
Working Capital Allowance	15.0%	28,174,420
<b>Rate Base</b>		<b><u>199,803,078</u></b>
<b>Return On Rate Base</b>		
Deemed Short-Term Debt %	4.00%	7,992,123
Deemed Long-Term Debt %	56.00%	111,889,724
Deemed Equity %	40.00%	79,921,231
Short-Term Interest	4.47%	357,248
Long-Term Interest	6.77%	7,570,768
Return On Equity	8.01%	<u>6,401,691</u>
<b>Return On Rate Base</b>		<b><u>14,329,707</u></b>
<b>Distribution Expenses &amp; Taxes</b>		
OM&A	22,126,141	
Amortization	11,487,968	
PILs/Taxes	1,799,988	<b><u>35,414,097</u></b>
<b>Revenue Offsets</b>		<b>-2,443,803</b>
<b>Distribution Revenue Requirement</b>		
<i>Distribution Revenue at Existing Rates</i>	<i>43,991,082</i>	<b><u>47,300,000</u></b>
<b>Revenue Sufficiency (Deficiency)</b>	<b><u>-3,308,919</u></b>	

## **Appendix J**



## Appendix 7-1

### Revenue Sufficiency / Deficiency

	2009 Projection
Utility Income <i>(see below)</i>	11,980,456
Utility Rate Base	199,803,078
Indicated Rate of Return	6.00%
Requested / Approved Rate of Return	7.17%
Sufficiency / (Deficiency) in Return	(1.18%)
<b>Net Revenue Sufficiency / (Deficiency)</b>	<b>-2,349,251</b>
Provision for PILs/Taxes	-959,668
<b>Gross Revenue Sufficiency / (Deficiency)</b>	<b>-3,308,919</b>
<i>Deemed Overall Debt Rate</i>	6.61%
<i>Deemed Cost of Debt</i>	7,928,016
<i>Utility Income less Deemed Cost of Debt</i>	4,052,440
<i>Return On Deemed Equity</i>	5.07%

#### UTILITY INCOME

Total Net Revenues	46,434,885
OM&A Expenses	21,612,283
Depreciation & Amortization	11,487,968
Taxes other than PILs / Income Taxes	513,858
Total Costs & Expenses	33,614,109
Utility Income before Income Taxes / PILs	12,820,776
PILs / Income Taxes	840,320
<b>Utility Income</b>	<b>11,980,456</b>

## **Appendix K**

**Enwin Utilities Ltd. (ED-2002-0527)**

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

**Model Overview***Select a worksheet link*

Tab	ShortName	Title	Instruction	Link
<b>P</b>		<b>PILS Calculations</b>		<a href="#">P0 Administration</a>
P0	Admin	Administration	Enter administrative information about the Application	<a href="#">P0 Administration</a>
P1	UCC	Undepreciated Capital Costs (UCC)	Enter actual balances and projected asset additions & retirements	<a href="#">P1 Undepreciated Capital Costs (UCC)</a>
P2	CEC	Cumulative Eligible Capital (CEC)	Enter actual balance, projected changes and deduction rates	<a href="#">P2 Cumulative Eligible Capital (CEC)</a>
P3	Interest	Interest Expense	Enter deemed and projected actual interest amounts	<a href="#">P3 Interest Expense</a>
P4	LCF	Loss Carry-Forward (LCF)	Enter details of historical losses available to offset projected taxable income	<a href="#">P4 Loss Carry-Forward (LCF)</a>
P5	Reserves	Reserve Balances	Enter balance amounts and projected changes in tax and accounting reserves	<a href="#">P5 Reserve Balances</a>
P6	TxbIncome	Taxable Income	Enter amounts required to calculate taxable income	<a href="#">P6 Taxable Income</a>
P7	CapitalTax	Capital Taxes	Enter rate base amounts	<a href="#">P7 Capital Taxes</a>
P8	TotalPILs	Total PILs Expense	Enter tax credit amounts	<a href="#">P8 Total PILs Expense</a>
<b>Y</b>		<b>Reference Information</b>		<a href="#">Y1 Tax Rates and Exemptions</a>
Y1	TaxRates	Tax Rates and Exemptions	Enter applicable rates and exemption amounts	<a href="#">Y1 Tax Rates and Exemptions</a>
Y2	CCA	Capital Cost Allowances (CCA)	Enter asset classes and applicable rates for CCA deductions	<a href="#">Y2 Capital Cost Allowances (CCA)</a>
<b>Z</b>		<b>Model Parameters</b>		<a href="#">Z1 Model Variables</a>
Z1	ModelVariables	Model Variables		<a href="#">Z1 Model Variables</a>
Z0	Disclaimer	Software Terms of Use		<a href="#">Z0 Software Terms of Use</a>

## Enwin Utilities Ltd. (ED-2002-0527)

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

### P0 Administration

*Enter administrative information about the Application*

Application Version

2

Name of Applicant

Enwin Utilities Ltd.

License Number

ED-2002-0527

Test Year

2009

File Number(s)

EB-2008-0227

Date of Application

17-Sep-2008

Contact:

Name Andrew Sasso

email [regulatory@enwin.com](mailto:regulatory@enwin.com)

phone 519-255-2735

Date of previous Test Year approval

4-May-2006

**September 17, 2008**

*Enter actual balances and projected asset additions & retirements*

<sup>1</sup> per Schedule 8 of 2007 corporate tax return

*Enter actual balances and projected asset addition*

<sup>1</sup> per Schedule 8 of 2007 corporate tax return

*Enter actual balances and projected asset addition*

<sup>1</sup> per Schedule 8 of 2007 corporate tax return

**Enwin Utilities Ltd. (ED-2002-0527)**

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

**P2 Cumulative Eligible Capital (CEC)***Enter actual balance, projected changes and deduction rates*

	2008		2009	
<b>CEC Opening Balance <sup>1</sup></b>		<b>7,785,632</b>		<b>7,240,638</b>
Eligible Capital Property (ECP) Acquisitions				
Other Adjustments				
Subtotal	x 3/4 =		x 3/4 =	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after December 20, 2002	x 1/2 =		x 1/2 =	
Amount transferred on amalgamation or wind-up of subsidiary				
Subtotal before deductions		<b>7,785,632</b>		<b>7,240,638</b>
ECP Dispositions (net)				
Other Adjustments				
Subtotal	x 3/4 =		x 3/4 =	
Balance before tax deduction		<b>7,785,632</b>		<b>7,240,638</b>
<b>Tax Deduction</b>	Rate: <b>7.0%</b>	<b>544,994</b>	Rate: <b>7.0%</b>	<b>506,845</b>
<b>CEC Ending Balance</b>		<b><u>7,240,638</u></b>		<b><u>6,733,793</u></b>

<sup>1</sup> 2008 amount per ending balance on Schedule 10 of 2007 corporate tax return



**Enwin Utilities Ltd. (ED-2002-0527)**

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

**P3 Interest Expense***Enter deemed and projected actual interest amounts*

	2008	2009	
<b>Deemed Interest Expense (A)</b>	6,327,333	7,928,016	
3900-Interest Expense	5,402,822	5,390,821	
Add: Capitalized Interest (USA #6040)			Enter credit to P&L as positive number
Add: Capitalized Interest (USA #6042)			Enter credit to P&L as positive number
Less: non-debt interest expense (USA #6035)	-210,000	-360,000	
			Enter other adjustments for tax purposes
<b>Total Interest Projected (B)</b>	<b>5,192,822</b>	<b>5,030,821</b>	
<b>Excess Interest Expense</b>			(B) less (A); if negative: zero

# Enwin Utilities Ltd. (ED-2002-0527)

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

## P4 Loss Carry-Forward (LCF)

Enter details of historical losses available to offset projected taxable income

	Balance <input type="checkbox"/> 31 Dec/07 <sup>1</sup>	Less: Non- Distribution Portion	Utility Balance <input type="checkbox"/> 31 Dec/07	2008	2009
<b>Non-Capital LCF:</b>					
Opening Balance					
Application of LCF to reduce taxable income					
<b>Ending Balance</b>					
<b>Net Capital LCF:</b>					
Opening Balance					
Application of LCF to reduce taxable capital gains					
<b>Ending Balance</b>					

<sup>1</sup> per Schedule 7-1 of 2007 corporate tax return

**Enwin Utilities Ltd. (ED-2002-0527)**

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

**P5 Reserve Balances***Enter balance amounts and projected changes in tax and accounting reserves*

	Balance <input type="checkbox"/> 31 Dec/07 <sup>1</sup>	Less: Non- Distribution Portion	Utility Balance <input type="checkbox"/> 31 Dec/07	Changes <input type="checkbox"/> ( + / - ) <input type="checkbox"/> in 2008	Balance <input type="checkbox"/> 31 Dec/08	Changes <input type="checkbox"/> ( + / - ) <input type="checkbox"/> in 2009	Balance <input type="checkbox"/> 31 Dec/09
Capital Gains Reserves ss.40(1)							
<b>Tax Reserves not deducted for book purposes:</b>							
Reserve for doubtful accounts ss. 20(1)(l)							
Reserve for goods and services not delivered ss. 20(1)(m)							
Reserve for unpaid amounts ss. 20(1)(n)							
Debt & Share Issue Expenses ss. 20(1)(e)							
<b>TOTAL</b>							
<b>Accounting Reserves not deducted for tax purposes:</b>							
General Reserve for Inventory Obsolescence (non-specific)							
General reserve for bad debts	320,000		320,000		320,000		320,000
Accrued Employee Future Benefits:	31,503,975		31,503,975	2,082,136	33,586,111	1,256,369	34,842,480
- Medical and Life Insurance							
- Short & Long-term Disability							
- Accumulated Sick Leave	16,915		16,915		16,915		16,915
- Termination Cost							
- Other Post-Employment Benefits							
Provision for Environmental Costs							
Restructuring Costs							
Accrued Contingent Litigation Costs							
Accrued Self-Insurance Costs							
Other Contingent Liabilities							
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)							
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)							
<b>TOTAL</b>	<b>31,840,890</b>		<b>31,840,890</b>	<b>2,082,136</b>	<b>33,923,026</b>	<b>1,256,369</b>	<b>35,179,395</b>

<sup>1</sup> per Schedule 13 of 2007 corporate tax return

**Enwin Utilities Ltd. (ED-2002-0527)**

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

**P6 Taxable Income***Enter amounts required to calculate taxable income*

	T2 S1 line #	2006 EDR Approved			2008 Projection	2009 @ existing rates	2009 @ new dist. rates
		Tax Return	Less: Non- Distribution Portion	Utility Only			
<b>Income/(Loss) before PILs/Taxes (Accounting) <sup>1</sup></b>		6,394,348		6,394,348	8,426,828	7,429,955	6,401,691
<b>Additions:</b>							
Interest and penalties on taxes	103						
Amortization of tangible assets	104	8,932,722		8,932,722	10,915,804	11,487,968	11,487,968
Amortization of intangible assets	106						
Recapture of capital cost allowance from Schedule 8	107						
Gain on sale of eligible capital property from Schedule 10	108						
Income or loss for tax purposes- joint ventures or partnerships	109						
Loss in equity of subsidiaries and affiliates	110						
Loss on disposal of assets	111						
Charitable donations	112				22,980		
Taxable Capital Gains	113						
Political Donations	114						
Deferred and prepaid expenses	116						
Scientific research expenditures deducted on financial statements	118						
Capitalized interest	119						
Non-deductible club dues and fees	120						
Non-deductible meals and entertainment expense	121	7,158		7,158	59,297	59,220	59,220
Non-deductible automobile expenses	122						
Non-deductible life insurance premiums	123						
Non-deductible company pension plans	124						
Tax reserves beginning of year	125						

**Enwin Utilities Ltd. (ED-2002-0527)**

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

**P6 Taxable Income***Enter amounts required to calculate taxable income*

	T2 S1 line #	2006 EDR Approved			2008 Projection	2009 @ existing rates	2009 @ new dist. rates
		Tax Return	Less: Non- Distribution Portion	Utility Only			
<b>Income/(Loss) before PILs/Taxes (Accounting) <sup>1</sup></b>		6,394,348		6,394,348	8,426,828	7,429,955	6,401,691
Reserves from financial statements- balance at end of year	126				33,923,026	35,179,395	35,179,395
Soft costs on construction and renovation of buildings	127						
Book loss on joint ventures or partnerships	205						
Capital items expensed	206						
Debt issue expense	208						
Development expenses claimed in current year	212						
Financing fees deducted in books	216	251,139		251,139	298,749	290,180	290,180
Gain on settlement of debt	220						
Non-deductible advertising	226						
Non-deductible interest	227						
Non-deductible legal and accounting fees	228						
Recapture of SR&ED expenditures	231						
Share issue expense	235						
Write down of capital property	236						
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237						
Actual Debt interest					5,192,822	5,030,821	
Adjustments to lease payments/capital tax	290/291	952,425		952,425	598,184	1,756	1,756

# Enwin Utilities Ltd. (ED-2002-0527)

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

## P6 Taxable Income

*Enter amounts required to calculate taxable income*

	T2 S1 line #	2006 EDR Approved			2008 Projection	2009 @ existing rates	2009 @ new dist. rates
		Tax Return	Less: Non- Distribution Portion	Utility Only			
Income/(Loss) before PILs/Taxes (Accounting) <sup>1</sup>		6,394,348		6,394,348	8,426,828	7,429,955	6,401,691
Total Additions		10,143,444		10,143,444	51,010,862	52,049,340	47,018,519

**Enwin Utilities Ltd. (ED-2002-0527)**

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

**P6 Taxable Income***Enter amounts required to calculate taxable income*

	T2 S1 line #	2006 EDR Approved			2008 Projection	2009 @ existing rates	2009 @ new dist. rates
		Tax Return	Less: Non- Distribution Portion	Utility Only			
<b>Income/(Loss) before PILs/Taxes (Accounting) <sup>1</sup></b>		6,394,348		6,394,348	8,426,828	7,429,955	6,401,691
<b>Deductions:</b>							
Gain on disposal of assets per financial statements	401						
Dividends not taxable under section 83	402						
Capital cost allowance from Schedule 8	403	8,395,262		8,395,262	11,355,387	15,538,414	15,538,414
Terminal loss from Schedule 8	404						
Cumulative eligible capital deduction from Schedule 10 CEC	405	677,553		677,553	544,994	506,845	506,845
Allowable business investment loss	406						
Deferred and prepaid expenses	409						
Scientific research expenses claimed in year	411						
Tax reserves end of year	413						
Reserves from financial statements - balance at beginning of year	414				31,840,890	33,923,026	33,923,026
Contributions to deferred income plans	416						
Book income of joint venture or partnership	305						
Equity in income from subsidiary or affiliates	306						
Deemed Debt Interest					6,327,333	7,928,016	
Financing fees	390	365,747		365,747	133,876	105,718	105,718
Capital tax per CT23	391	508,864		508,864			
Excess interest		490,656		490,656			
Capital lease payments	392				38,249	38,249	38,249
<b>Total Deductions</b>		<b>10,438,082</b>		<b>10,438,082</b>	<b>50,240,730</b>	<b>58,040,268</b>	<b>50,112,252</b>

**Enwin Utilities Ltd. (ED-2002-0527)**

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

**P6 Taxable Income***Enter amounts required to calculate taxable income*

	T2 S1 line #	2006 EDR Approved			2008 Projection	2009 @ existing rates	2009 @ new dist. rates
		Tax Return	Less: Non- Distribution Portion	Utility Only			
<b>Income/(Loss) before PILs/Taxes (Accounting) <sup>1</sup></b>		6,394,348		6,394,348	8,426,828	7,429,955	6,401,691
<b>NET INCOME (LOSS) FOR TAX PURPOSES</b>		6,099,710		6,099,710	9,196,960	1,439,027	3,307,958
Charitable donations from Schedule 2							
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)							
Non-capital losses of preceding taxation years from Schedule 4							
Net-capital losses of preceding taxation years from Schedule 4							
Limited partnership losses of preceding taxation years from Schedule 4							
<b>TAXABLE INCOME (LOSS)</b>		6,099,710		6,099,710	9,196,960	1,439,027	3,307,958

<sup>1</sup> 2008 Projection = "Earnings before Tax" (sheet E1); 2009 @ existing rates = "Earnings before Tax" (sheet E2); 2009 @ new dist. rates = "Deemed Return On Equity" (sheet E3)



# Enwin Utilities Ltd. (ED-2002-0527)

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

## P7 Capital Taxes

Enter rate base amounts

Rates and exemptions from sheet Y1

	2008	2009
<b>OCT (Ontario Capital Tax):</b>		
Rate Base	197,523,099	199,803,078
Less: Exemption	15,000,000	15,000,000
Deemed Taxable Capital	182,523,099	184,803,078
Tax Rate	0.285%	0.225%
<b>OCT payable</b>	<b>520,191</b>	<b>415,807</b>
<b>Federal LCT (Large Corporations Tax):</b>		
Rate Base	197,523,099	199,803,078
Less: Exemption	50,000,000	50,000,000
Deemed Taxable Capital	147,523,099	149,803,078
Tax Rate		
<b>LCT payable</b>		

'Calculated Value' from sheet E3

# Enwin Utilities Ltd. (ED-2002-0527)

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

## P8 Total PILs Expense

Enter tax credit amounts

	2008 Projection	2009 Projection <sup>1</sup>	2009 Test <sup>1</sup>	
Regulatory Taxable Income/(Loss)	9,196,960	1,439,027	3,307,958	from sheet P6
Combined Income Tax Rate	33.50%	29.50%	29.50%	"t" (from sheet Y1)
Total Income Taxes	3,080,982	424,513	975,848	
Investment & Miscellaneous Tax Credits				Input amounts
<b>Income Tax Payable</b>	<b>3,080,982</b>	<b>424,513</b>	<b>975,848</b>	"i"
Large Corporations Tax (LCT)				from sheet P7
Ontario Capital Tax (OCT)	520,191	415,807	415,807	from sheet P7
Grossed-up Income Tax			1,384,181	$= i / (1 - t)$
Grossed-up LCT				$= LCT / (1 - t)$
<b>Total PILs Expense</b>	<b>3,601,172</b>	<b>840,320</b>	<b>1,799,988</b>	Enter these results on sheet E4

<sup>1</sup> 'Projection' per existing rates; 'Test' based on proposed revenue requirement

**Enwin Utilities Ltd. (ED-2002-0527)**

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

**Y1 Tax Rates and Exemptions***Enter applicable rates and exemption amounts***2008 INCOME TAXES**

Income Range		Income Tax Rates			SBD Clawback
From	To	Federal	Ontario	Combined	
\$0	\$300,000	11.00%	5.50%	16.50%	
\$300,000	\$400,000	11.00%	5.50%	16.50%	
\$400,000	\$1,128,519	19.50%	5.50%	25.00%	4.67%
\$1,128,519		19.50%	14.00%	33.50%	

**2009 INCOME TAXES**

Income Range		Income Tax Rates			SBD Clawback
From	To	Federal	Ontario	Combined	
\$0	\$300,000	11.00%	5.50%	16.50%	
\$300,000	\$400,000	11.00%	5.50%	16.50%	
\$400,000	\$1,128,519	19.00%	5.50%	24.50%	4.67%
\$1,128,519		19.00%	10.50%	29.50%	

**2008 CAPITAL TAXES**

	LCT	OCT
Exemption	\$50,000,000	\$15,000,000
Capital Tax Rate		0.285%
Surtax Rate		

**2009 CAPITAL TAXES**

	LCT	OCT
Exemption	\$50,000,000	\$15,000,000
Capital Tax Rate		0.225%
Surtax Rate		

**Enwin Utilities Ltd. (ED-2002-0527)**

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

**Y2 Capital Cost Allowances (CCA)***Enter asset classes and applicable rates for CCA deductions*

Class	Description	Rate	Years	½ Year Rule
1	Distribution System - post 1987	4.0%		YES
2	Distribution System - pre 1988	6.0%		YES
8	General Office/Stores Equip	20.0%		YES
10	Computer Hardware/ Vehicles	30.0%		YES
10.1	Certain Automobiles	30.0%		YES
12	Computer Software	100.0%		YES
13.1	Leasehold Improvement # 1		25	YES
13.2	Leasehold Improvement # 2		4	YES
13.3	Leasehold Improvement # 3			YES
13.4	Leasehold Improvement # 4			YES
14	Franchise		6	NO
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	8.0%		YES
43.1	Certain Energy-Efficient Electrical Generating Equipment	30.0%		YES
45	Computers & Systems Software acq'd post Mar 22/04	45.0%		YES
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	30.0%		YES
47	Distribution System post Feb 22/05	8.0%		YES
3	Buildings acquired before 1988	5.0%		YES
50	Computers & Systems Software acq'd post Mar 18/07	55.0%		YES

**September 17, 2008**

[illegible]

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## **SOFTWARE TERMS OF USE**

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*Terms accepted?*

**YES**

## **Appendix L**

## C7 Rate Riders

Deferral / Variance Account	Total Recovery Amount <sup>1</sup>	Allocation Basis	Residential	General Service Less Than 50 kW	General Service 50 - 4,999 kW	General Service 3,000 to 4,999 kW - Intermediate Use
1508-Other Regulatory Assets	1,387,469	Distribution Revenue (proposed rates)	648,285	175,218	379,056	4,995
1518-RCVARetail	233,234	Customers / Connections	162,427	14,926	2,531	6
1525-Miscellaneous Deferred Debits	11,793	Customers / Connections	8,213	755	128	0
1548-RCVASTR	-28,187	Customers / Connections	-19,630	-1,804	-306	-1
1574-Deferred Rate Impact Amounts	1,038,092	Distribution Revenue (proposed rates)	485,041	131,096	283,606	3,737
1580-RSVAWMS	-5,619,791	kWh's	-1,387,820	-517,279	-2,049,296	-119,849
1582-RSVAONE-TIME	180,764	kWh's	44,640	16,639	65,917	3,855
1584-RSVANW	-597,920	kWh's	-147,658	-55,036	-218,036	-12,751
1586-RSVACN	2,206,028	kWh's	544,784	203,056	804,444	47,046
1588-RSVAPOWER	-2,835,637	kWh's	-700,267	-261,009	-1,034,035	-60,474
<b>Sub-Total for recovery</b>	<b>-4,024,155</b>		<b>-361,985</b>	<b>-293,439</b>	<b>-1,765,991</b>	<b>-133,435</b>
1590-Recovery of Regulatory Asset Balances (residual)		Approved Recoveries				
<b>Total Recoveries Required (2 years)</b>	<b>-4,024,155</b>		<b>-361,985</b>	<b>-293,439</b>	<b>-1,765,991</b>	<b>-133,435</b>
<b>Annual Recovery Amounts</b>	<b>-2,012,078</b>		<b>-180,992</b>	<b>-146,720</b>	<b>-882,996</b>	<b>-66,718</b>
Annual Volume <sup>2</sup>			641,214,701	238,998,501	2,431,356	141,807
<b>Proposed Rate Rider per</b>			<b>(\$0.0003) kWh</b>	<b>(\$0.0006) kWh</b>	<b>(\$0.3632) kW</b>	<b>(\$0.4705) kW</b>

<sup>1</sup> per sheet C6<sup>2</sup> per 2009 Normalized projection on sheet C1; note: customer or connection counts are multiplied by 12 (months) to derive a monthly rate rider



## C7 Rate Riders

Deferral / Variance Account	Total Recovery Amount <sup>1</sup>	Allocation Basis	Large Use - Regular	Large Use - 3TS	Large Use - Ford Annex	Unmetered Scattered Load
1508-Other Regulatory Assets	1,387,469	Distribution Revenue (proposed rates)	40,098	66,627	36,741	3,191
1518-RCVARetail	233,234	Customers / Connections	13	6	2	1,901
1525-Miscellaneous Deferred Debits	11,793	Customers / Connections	1	0	0	96
1548-RCVASTR	-28,187	Customers / Connections	-2	-1	-0	-230
1574-Deferred Rate Impact Amounts	1,038,092	Distribution Revenue (proposed rates)	30,001	49,850	27,490	2,388
1580-RSVAWMS	-5,619,791	kWh's	-600,540	-734,038	-163,240	-9,090
1582-RSVAONE-TIME	180,764	kWh's	19,317	23,611	5,251	292
1584-RSVANW	-597,920	kWh's	-63,895	-78,098	-17,368	-967
1586-RSVACN	2,206,028	kWh's	235,740	288,144	64,079	3,568
1588-RSVAPOWER	-2,835,637	kWh's	-303,021	-370,381	-82,368	-4,587
<b>Sub-Total for recovery</b>	<b>-4,024,155</b>		<b>-642,288</b>	<b>-754,280</b>	<b>-129,413</b>	<b>-3,437</b>
1590-Recovery of Regulatory Asset Balances (residual)		Approved Recoveries				
<b>Total Recoveries Required (2 years)</b>	<b>-4,024,155</b>		<b>-642,288</b>	<b>-754,280</b>	<b>-129,413</b>	<b>-3,437</b>
<b>Annual Recovery Amounts</b>	<b>-2,012,078</b>		<b>-321,144</b>	<b>-377,140</b>	<b>-64,706</b>	<b>-1,719</b>
Annual Volume <sup>2</sup>			539,536	637,577	133,262	10,716
<b>Proposed Rate Rider</b>			<b>(\$0.5952)</b>	<b>(\$0.5915)</b>	<b>(\$0.4856)</b>	<b>(\$0.1604)</b>
per			kW	kW	kW	Connection

<sup>1</sup> per sheet C6<sup>2</sup> per 2009 Normalized projection on sheet C1; note: customer or connection counts are multiplied by 12 (months) to derive a monthly i

**C7 Rate Riders**

Deferral / Variance Account	Total Recovery Amount <sup>1</sup>	Allocation Basis	Back-up/Standby Power	Sentinel Lighting	Street Lighting
1508-Other Regulatory Assets	1,387,469	Distribution Revenue (proposed rates)		2,206	31,052
1518-RCVARetail	233,234	Customers / Connections		1,592	49,830
1525-Miscellaneous Deferred Debits	11,793	Customers / Connections		80	2,520
1548-RCVASTR	-28,187	Customers / Connections		-192	-6,022
1574-Deferred Rate Impact Amounts	1,038,092	Distribution Revenue (proposed rates)		1,651	23,232
1580-RSVAWMS	-5,619,791	kWh's		-2,088	-36,550
1582-RSVAONE-TIME	180,764	kWh's		67	1,176
1584-RSVANW	-597,920	kWh's		-222	-3,889
1586-RSVACN	2,206,028	kWh's		819	14,348
1588-RSVAPOWER	-2,835,637	kWh's		-1,053	-18,443
<b>Sub-Total for recovery</b>	<b>-4,024,155</b>			<b>2,860</b>	<b>57,254</b>
1590-Recovery of Regulatory Asset Balances (residual)		Approved Recoveries			
<b>Total Recoveries Required (2 years)</b>	<b>-4,024,155</b>			<b>2,860</b>	<b>57,254</b>
<b>Annual Recovery Amounts</b>	<b>-2,012,078</b>			<b>1,430</b>	<b>28,627</b>
Annual Volume <sup>2</sup>				8,976	280,956
<b>Proposed Rate Rider</b>				<b>\$0.1593</b>	<b>\$0.1019</b>
per			kW	Connection	Connection

<sup>1</sup> per sheet C6<sup>2</sup> per 2009 Normalized projection on sheet C1; note: customer or connection counts are multiplied by 12 (months) to derive a monthly i

## C7 Rate Riders

### LRAM & SSM Rate Rider

	Total Amount	Number of Years to Complete Recovery	Residential	General Service Less Than 50 kW	General Service 50 - 4,999 kW	General Service 3,000 to 4,999 kW - Intermediate Use
<b>LRAM &amp; SSM</b>	677,422	2	434,411	8,412	232,874	
Annual Volume <sup>3</sup>			641,214,701	238,998,501	2,431,356	
<b>LRAM &amp; SSM Rate Rider</b>			<b>\$0.0003</b>		<b>\$0.0479</b>	
per			kWh	kWh	kW	

<sup>3</sup> per 2009 Normalized projection on sheet C1; note: customer or connection counts are multiplied by 12 (months) to derive a monthly rate rider

Allocators	Data Source	2009 <input type="checkbox"/> Projection <input type="checkbox"/> Total	Residential	General Service Less Than 50 kW	General Service 50 - 4,999 kW	General Service 3,000 to 4,999 kW - Intermediate Use
Customers / Connections	C1	109,586	76,317	7,013	1,189	3
kWh's	C1	2,596,512,398	641,214,701	238,998,501	946,836,557	55,374,071
Distribution Revenue (existing rates)	C4	45,400,808	21,213,226	5,733,478	12,650,902	72,226
Distribution Revenue (proposed rates)	F4	47,300,033	22,100,611	5,973,319	12,922,360	170,280
Transmission Connection Revenue	C2	7,247,116	2,728,093	942,433	3,241,484	256,231
Approved Recoveries	C5	100.0%	270.9%	-7.5%	-104.1%	-1.2%

## C7 Rate Riders

### LRAM & SSM Rate Rider

	Total Amount	Number of Years to Complete Recovery	Large Use - Regular	Large Use - 3TS	Large Use - Ford Annex	Unmetered Scattered Load
<b>LRAM &amp; SSM</b>	677,422	2	690	1,035		
Annual Volume <sup>3</sup>			539,536	637,577		
<b>LRAM &amp; SSM Rate Rider</b>			<b>\$0.0006</b>	<b>\$0.0008</b>		
per			kW	kW		

<sup>3</sup> per 2009 Normalized projection on sheet C1; note: customer or connection counts are multiplied by 12 (months) to derive a monthly value

Allocators	Data Source	2009 Projection Total	Large Use - Regular	Large Use - 3TS	Large Use - Ford Annex	Unmetered Scattered Load
Customers / Connections	C1	109,586	6	3	1	893
kWh's	C1	2,596,512,398	277,467,527	339,147,498	75,421,885	4,199,811
Distribution Revenue (existing rates)	C4	45,400,808	1,464,450	2,180,172	1,202,257	306,478
Distribution Revenue (proposed rates)	F4	47,300,033	1,366,970	2,271,372	1,252,550	108,790
Transmission Connection Revenue	C2	7,247,116				16,561
Approved Recoveries	C5	100.0%	-23.1%	-17.6%	-11.6%	-2.1%

## C7 Rate Riders

### LRAM & SSM Rate Rider

	Total Amount	Number of Years to Complete Recovery	Back-up/Standby Power	Sentinel Lighting	Street Lighting
<b>LRAM &amp; SSM</b>	677,422	2			
Annual Volume <sup>3</sup>					
<b>LRAM &amp; SSM Rate Rider</b>					
per					

<sup>3</sup> per 2009 Normalized projection on sheet C1; note: customer or connection counts are multiplied by 12 (months) to derive a monthly value

Allocators	Data Source	2009 Projection Total	Back-up/Standby Power	Sentinel Lighting	Street Lighting
Customers / Connections	C1	109,586		748	23,413
kWh's	C1	2,596,512,398		964,529	16,887,318
Distribution Revenue (existing rates)	C4	45,400,808		43,803	533,816
Distribution Revenue (proposed rates)	F4	47,300,033		75,207	1,058,574
Transmission Connection Revenue	C2	7,247,116		3,154	59,159
Approved Recoveries	C5	100.0%		0.9%	-4.6%

## **Appendix M**

**Enwin Utilities Ltd. (ED-2002-0527)**

2009 EDR Application (EB-2008-0227) version: FINAL

February 13, 2009

**F4 Revenue Requirement Allocation***Enter the outstanding Base Revenue Requirement and Transformer Allowance recoveries by customer class*

Customer Class Name	Outstanding Base Revenue Requirement %			Outstanding Base Revenue Requirement \$ <sup>3</sup>			Directly Assigned Revenues <sup>3</sup>	Total Base Revenue Requirement
	Cost Allocation <sup>1</sup>	Existing Rates <sup>2</sup>	Rate Application	Cost Allocation	Existing Rates	Rate Application		
Residential	52.66%	46.72%	46.72%	24,906,863	22,100,611	22,100,611		22,100,611
General Service Less Than 50 kV	12.08%	12.63%	12.63%	5,712,226	5,973,319	5,973,319		5,973,319
General Service 50 - 4,999 kW	19.35%	27.86%	27.32%	9,154,214	13,180,110	12,922,360		12,922,360
General Service 3,000 to 4,999 kW	0.70%	0.16%	0.36%	329,947	75,248	170,280		170,280
Large Use - Regular	2.52%	3.23%	2.89%	1,193,401	1,525,710	1,366,970		1,366,970
Large Use - 3TS	4.75%	4.80%	4.80%	2,246,908	2,271,372	2,271,372		2,271,372
Large Use - Ford Annex	2.75%	2.65%	2.65%	1,298,821	1,252,550	1,252,550		1,252,550
Unmetered Scattered Load	0.19%	0.68%	0.23%	90,755	319,298	108,790		108,790
Back-up/Standby Power								
Sentinel Lighting	0.31%	0.10%	0.16%	148,320	45,635	75,207		75,207
Street Lighting	4.69%	1.18%	2.24%	2,218,545	556,147	1,058,574		1,058,574
<b>TOTAL</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>47,300,000</b>	<b>47,300,000</b>	<b>47,300,033</b>		<b>47,300,033</b>
			<b>OK</b>			<b>ERROR</b>		

<sup>1</sup> from sheet F3<sup>2</sup> from sheet C4<sup>3</sup> from sheet F2

Customer Class Name	Total Base Revenue Requirement	Transformer Allowance Recovery <sup>4</sup>	Low Voltage Revenue Required <sup>5</sup>	Gross Base Revenue Requirement
Residential	22,100,611			22,100,611
General Service Less Than 50 kV	5,973,319	231		5,973,550
General Service 50 - 4,999 kW	12,922,360	558,323		13,480,683
General Service 3,000 to 4,999 kW	170,280	85,097		255,377
Large Use - Regular	1,366,970	350,632		1,717,602
Large Use - 3TS	2,271,372	415,443		2,686,815
Large Use - Ford Annex	1,252,550			1,252,550
Unmetered Scattered Load	108,790			108,790
Back-up/Standby Power				
Sentinel Lighting	75,207			75,207
Street Lighting	1,058,574			1,058,574
<b>TOTAL</b>	<b>47,300,033</b>	<b>1,409,726</b>		<b>48,709,759</b>

**2009 Transformer Allowances**

	Volume <sup>4</sup>	Rate	Amount
kW:	2,349,543	(\$0.6000)	-1,409,726

## Enwin Utilities Ltd. (ED-2002-0527)

2009 EDR Application (EB-2008-0227) version: FINAL

February 13, 2009

### F4 Revenue Requirement Allocation

*Enter the outstanding Base Revenue Requirement and Transformer Allowance recoveries by customer class*

OK

<sup>4</sup> Volume per sheet C4: total allocations must match total amount of allowances

<sup>5</sup> allocated per table below:



**Enwin Utilities Ltd. (ED-2002-0527)**

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**F4 Revenue Requirement Allocation***Enter the outstanding Base Revenue Requirement and Transformer Allowance recoveries by customer class*

Customer Class Name	Test Year Revenues <sup>6</sup> Transmission - Connection	Class Share	Low Voltage Charges <sup>7</sup>
Residential	2,728,093	37.6%	
General Service Less Than 50 kW	942,433	13.0%	
General Service 50 - 4,999 kW	3,241,484	44.7%	
General Service 3,000 to 4,999 kW - Intermediate	256,231	3.5%	
Large Use - Regular			
Large Use - 3TS			
Large Use - Ford Annex			
Unmetered Scattered Load	16,561	0.2%	
Back-up/Standby Power			
Sentinel Lighting	3,154	0.0%	
Street Lighting	59,159	0.8%	
<b>TOTAL</b>	<b>7,247,116</b>	<b>100.0%</b>	
		<b>OK</b>	

Note: There are no applicable charges for Low Voltage

<sup>6</sup> charge type per sheet Y4; amounts per sheet C2;

<sup>7</sup> Total per sheet C2; allocated to customer classes based on Class Share

Customer Class Name	Rate Application			Cost Allocation		Variance	Target Range	
	Allocated Revenue <sup>8</sup>	Allocated Cost <sup>8</sup>	Revenue to Cost Ratio	Revenue to Cost Ratio <sup>9</sup>			Floor	Celiling
Residential	22,100,611	24,906,863	0.89	0.90	-0.01		0.85	1.15
General Service Less Than 50 kW	5,973,319	5,712,226	1.05	1.05	-0.00		0.80	1.20
General Service 50 - 4,999 kW	12,922,360	9,154,214	1.41	1.44	-0.03		0.80	1.80
General Service 3,000 to 4,999 kW	170,280	329,947	0.52	-0.04	0.56		0.80	1.80
Large Use - Regular	1,366,970	1,193,401	1.15	1.21	-0.06		0.85	1.15
Large Use - 3TS	2,271,372	2,246,908	1.01	1.02	-0.01		0.85	1.15
Large Use - Ford Annex	1,252,550	1,298,821	0.96	0.94	0.03		0.85	1.15
Unmetered Scattered Load	108,790	90,755	1.20	2.58	-1.39		0.80	1.20
Back-up/Standby Power			#DIV/0!		#DIV/0!			
Sentinel Lighting	75,207	148,320	0.51	0.62	-0.11		0.70	1.20
Street Lighting	1,058,574	2,218,545	0.48	0.26	0.22		0.70	1.20
<b>TOTAL</b>	<b>47,300,033</b>	<b>47,300,000</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>			

<sup>8</sup> see first table above (Outstanding Revenue Requirement \$)

## **Enwin Utilities Ltd. (ED-2002-0527)**

**2009 EDR Application (EB-2008-0227) version: FINAL**

**February 13, 2009**

### **F4 Revenue Requirement Allocation**

*Enter the outstanding Base Revenue Requirement and Transformer Allowance recoveries by customer class*

<sup>9</sup> from sheet F3