

**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 West Coast
Huron Energy for an Order or Orders approving or fixing
just and reasonable rates and other charges for the
distribution of electricity commencing May 1, 2009.**

- 1) Update of SEC Supplementary IR#1 - clarification of one time vs. ongoing Regulatory Costs

Response:

- *Please see the table below for clarification of one time vs. Ongoing Regulatory Costs.*
- *WCHE would expect the ongoing costs be fully embedded in its revenue requirement while the onetime costs would only be embedded as one-third of the amount or \$46,667 for a total regulatory cost of \$84,667.*

	One-Time	On-Going	Total
Consulting Fees	\$ 90,500.00	\$ 15,000.00	\$ 105,500.00
Accounting Fees	\$ 11,500.00	\$ 13,000.00	\$ 24,500.00
Intervener Costs	\$ 28,000.00		\$ 28,000.00
Legal Fees	\$ 10,000.00	\$ 10,000.00	\$ 20,000.00
	\$ 140,000.00	\$ 38,000.00	\$ 178,000.00

2) Update of Board Staff Supplemental IR#4 - clarification of appropriate column for load forecast.

Response:

- *WCHE is relying upon the load forecast amount of 144,307,921 detailed in its response to Board Staff Supplemental interrogatory # 4 D.*
- *The amount relied upon for the application is listed in column J of the Excel model and rows 50 to 58.*

3) Update of Board Staff Supplemental IR #16 d)- clarification of continuity schedule and potential rate riders. As per July 2007 FAQ#6, (see below) - appropriate recoveries to 1590- forecast of interest cost from January 1, 2008 to April 30, 2009 - rate riders schedule, all accounts (1508, 1525, 1580, 1584, 1586, 1588) and accounts with RSVAs removed (1508 and 1525).

Response:

- ***Please see WCH_BoardStaff_SupplementalIRR#16_Updated_20090227for the updated continuity Schedule.***
- ***Please see document above and listing below for the rate rider schedules.***

		Reg Asset Amnt	Determinant	Rate Rider
Residential	49.19%	\$ (277,781.55)	27,963,560	\$ (0.0099) kWh
GS < 50 kW	18.14%	\$ (102,453.17)	16,297,712	\$ (0.0063) kWh
GS>50 to 499 kW	12.85%	\$ (72,544.50)	78,630	\$ (0.9226) kW
GS>500 kW to 4999 kW	5.84%	\$ (32,951.20)	25,095	\$ (1.3131) kW
Large Use	10.57%	\$ (59,675.51)	155,172	\$ (0.3846) kW
Sentinel Lighting	0.07%	\$ (407.17)	64	\$ (6.3479) kW
Street Lights	2.97%	\$ (16,790.12)	2,896	\$ (5.7976) kW
Unmetered	0.37%	\$ (2,064.63)	166,487	\$ (0.0124) kWh
Total	100.00%	\$ (564,667.85)		

		Reg Asset Amnt	Determinant	Rate Rider
Residential	49.19%	\$ 28,410.21	27,963,560	\$ 0.0010 kWh
GS < 50 kW	18.14%	\$ 10,478.43	16,297,712	\$ 0.0006 kWh
GS>50 to 499 kW	12.85%	\$ 7,419.51	78,630	\$ 0.0944 kW
GS>500 kW to 4999 kW	5.84%	\$ 3,370.10	25,095	\$ 0.1343 kW
Large Use	10.57%	\$ 6,103.33	155,172	\$ 0.0393 kW
Sentinel Lighting	0.07%	\$ 41.64	64	\$ 0.6492 kW
Street Lights	2.97%	\$ 1,717.22	2,896	\$ 0.5929 kW
Unmetered	0.37%	\$ 211.16	166,487	\$ 0.0013 kWh
Total	100.00%	\$ 57,751.61		

Note to #3: The amounts approved as part of 2006 EDR for disposition for each regulatory asset/liability account (including account 1508 sub-account "other") should be posted to account 1590. The offsetting entry is to the related regulatory asset/liability account. The associated recoveries collected in rates over the approved period (to April 30, 2008) are recorded in account 1590. Therefore the amount approved in 2006 EDR, \$563,169 should be moved from account 1508 sub-account "other" to account 1590. The recoveries on this approved amount generated up to April 30, 2008 should be moved to account 1590. This will avoid potential double-recovery of account 1508 sub-account "other" if the Board panel chooses to dispose of account 1508 in its entirety.

4) Update of SEC Supplemental IR #7 - clarification of GS>50 class F/V Split.

Response:

- *As an update to SEC supplemental IR # 7 response WCHE retracts the statement that it will change the fixed variable split for the GS>50 rate class.*
- *WCHE expects the Board will make a determination on WCHE's proposed rates and will decide if any changes to fixed variable splits are required.*

5) Update of VECC Supplemental IR#1 b) and VECC Supplemental IR#11 – regarding reconciliation with Exh3/Tab 1/Sch2..

Response:

- *The fixed charges listed in Supplemental IR # 1 are incorrect and should match those referenced in Supplemental IR # 11.*

	Percentages		Rates		Revenues		
	Fixed	Variable	Fixed	Variable	Fixed	Variable	Total
Residential	70.00%	30.00%	\$ 13.83	\$ 0.0084	\$ 556,961.76	\$ 235,817.89	\$ 792,779.65
GS < 50 kW	70.66%	29.34%	\$ 33.20	\$ 0.0052	\$ 207,566.40	\$ 84,748.10	\$ 292,314.50
GS>50 to 499 kW	71.02%	28.98%	\$ 402.30	\$ 1.0642	\$ 236,552.40	\$ 83,677.92	\$ 320,230.32
GS>500 kW to 4999 kW	73.78%	26.22%	\$ 3,476.16	\$ 1.4652	\$ 125,141.76	\$ 36,769.00	\$ 161,910.76
Large Use	63.56%	36.44%	\$ 8,652.46	\$ 0.7554	\$ 103,829.52	\$ 117,216.93	\$ 221,046.45
Sentinel Lighting	75.98%	24.02%	\$ 5.64	\$ 4.1996	\$ 879.84	\$ 269.37	\$ 1,149.21
Street Lights	59.23%	40.77%	\$ 0.71	\$ 2.6431	\$ 11,357.16	\$ 7,654.57	\$ 19,011.73
Unmetered	81.52%	18.48%	\$ 33.47	\$ 0.0052	\$ 3,614.76	\$ 865.73	\$ 4,480.49

6) Update of VECC IR #6a) - clarification of GS>50 and a potential error in average use.

Response:

- *GS>50 retail NAC is correct. However, GS>500 kW to 4999 kW should be 4,063,364 kWh's as opposed to 406,339.*

	Hydro One
	Retail NAC
Residential	9,063
GS<50 kW	34,296
GS>50 to 499 kW	531,578
GS>500 to 4999 kW	4,063,364
Large Use	68,639,967
Sentinel Lighting	1,963
Street Lights	828
Unmetered	19,454

7) Update of VECC IR #9 - clarification of cost allocation regarding fact that Revenue was adjusted but Cost was not adjusted. Sheet i3 in model. (set cell F15 to zero).

Response:

- *Completed, please see WCH_VECC_SupplementalIRR#9_Update_20090227 for the detailed schedule.*

8) Update of VECC IR #8d) - overall reconciliation of all numbers (Schedule 7 and Exhibit 4)

Response:

- *In order for the tax numbers reference in Exhibit 7 and Exhibit 4 of the revised application WCH has provided updated schedules and made amendments to the debt equity splits utilized and implemented the cost of capital parameters released by the Board on February 24th 2009.*
- *Please see WCH_VECC_SupplementalIRR#8_Update_20090227 for the detailed schedules.*

1508	\$	57,649.23	\$ 57,649.23
1525	\$	102.37	\$ 102.37
1580	\$	(166,351.54)	\$ -
1584	\$	(20,839.39)	\$ -
1586	\$	(65,651.96)	\$ -
1588	\$	(369,576.56)	\$ -
	\$	(564,667.85)	\$ 57,751.61

		<i>Reg Asset Amnt</i>	<i>Determinant</i>	<i>Rate Rider</i>
Residential	49.19%	\$ (277,781.55)	27,963,560	\$ (0.0099) kWh
GS < 50 kW	18.14%	\$ (102,453.17)	16,297,712	\$ (0.0063) kWh
GS>50 to 499 kW	12.85%	\$ (72,544.50)	78,630	\$ (0.9226) kW
GS>500 kW to 4999 kW	5.84%	\$ (32,951.20)	25,095	\$ (1.3131) kW
Large Use	10.57%	\$ (59,675.51)	155,172	\$ (0.3846) kW
Sentinel Lighting	0.07%	\$ (407.17)	64	\$ (6.3479) kW
Street Lights	2.97%	\$ (16,790.12)	2,896	\$ (5.7976) kW
Unmetered	0.37%	\$ (2,064.63)	166,487	\$ (0.0124) kWh
Total	100.00%	\$ (564,667.85)		

		<i>Reg Asset Amnt</i>	<i>Determinant</i>	<i>Rate Rider</i>
Residential	49.19%	\$ 28,410.21	27,963,560	\$ 0.0010 kWh
GS < 50 kW	18.14%	\$ 10,478.43	16,297,712	\$ 0.0006 kWh
GS>50 to 499 kW	12.85%	\$ 7,419.51	78,630	\$ 0.0944 kW
GS>500 kW to 4999 kW	5.84%	\$ 3,370.10	25,095	\$ 0.1343 kW
Large Use	10.57%	\$ 6,103.33	155,172	\$ 0.0393 kW
Sentinel Lighting	0.07%	\$ 41.64	64	\$ 0.6492 kW
Street Lights	2.97%	\$ 1,717.22	2,896	\$ 0.5929 kW
Unmetered	0.37%	\$ 211.16	166,487	\$ 0.0013 kWh
Total	100.00%	\$ 57,751.61		

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	West Coast Huron Energy Inc.	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT		DOCID NUMBER	EB-200X-XXXX
E-mail Address			
VERSION NUMBER	v3.0	PHONE NUMBER	
Date		(extension)	

Enter appropriate data in cells which are highlighted in yellow only.
 Enter the total applied for Regulatory Asset amounts for each account in the appropriate cells below:
 Debits should be recorded as positive numbers and credits should be recorded as negative numbers.
 Repeat cells going across as necessary for each year in application

2005										
Account Description	Account Number	Opening Principal Amounts as of Jan-1-05 ¹	Transactions (additions) during 2005, excluding interest and adjustments ⁶	Transactions (reductions) during 2005, excluding interest and adjustments ⁶	Adjustments during 2005 - instructed by Board ²	Adjustments during 2005 - other ³	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05	Interest Jan-1 to Dec31-05	Closing Interest Amounts as of Dec-31-05
RSVA - Wholesale Market Service Charge	1580	\$ 166,285	\$ 57,589				\$ 223,874	\$ 25,311	\$ 13,707	\$ 39,018
RSVA - One-time Wholesale Market Service	1582	\$ -					\$ -			\$ -
RSVA - Retail Transmission Network Charge	1584	\$ (238,360)	\$ (64,180)			\$ 49,276	\$ (253,265)	\$ (20,907)	\$ (11,698)	\$ (32,605)
RSVA - Retail Transmission Connection Charge	1586	\$ (180,227)	\$ (53,301)			\$ 44,032	\$ (189,497)	\$ (16,359)	\$ (7,898)	\$ (24,257)
Sub-Totals		\$ (252,302)	\$ (59,893)		\$ -	\$ 93,308	\$ (218,887)	\$ (11,955)	\$ (5,889)	\$ (17,844)
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ -					\$ -			\$ -
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ -		\$ 37,969			\$ 37,969			\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -					\$ -			\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -					\$ -			\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -					\$ -			\$ -
Retail Cost Variance Account - Retail	1518	\$ -					\$ -			\$ -
Retail Cost Variance Account - STR	1548	\$ -					\$ -			\$ -
Misc. Deferred Debits	1525	\$ 15,505	\$ 98				\$ 15,602			\$ -
LV Variance Account	1550						\$ -			\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555						\$ -			\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555						\$ -			\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Me	1555						\$ -			\$ -
Smart Meter OM&A Variance	1556						\$ -			\$ -
Conservation and Demand Management Expenditures and Recoveries	1565	\$ -	\$ (13,192)				\$ (13,192)			\$ -
CDM Contra	1566	\$ -	\$ 13,192				\$ 13,192			\$ -
Qualifying Transition Costs ⁵	1570	\$ 289,114	n/a	n/a			\$ 289,114	\$ 44,111	\$ 18,536	\$ 62,647
Pre-Market Opening Energy Variances Total ⁶	1571		n/a	n/a			\$ -			\$ -
Extra-Ordinary Event Costs	1572						\$ -			\$ -
Deferred Rate Impact Amounts	1574						\$ -			\$ -
Other Deferred Credits	2425						\$ -			\$ -
Sub-Totals		\$ 304,619	\$ 98	\$ 37,969	\$ -	\$ -	\$ 342,685	\$ 44,111	\$ 18,536	\$ 62,647
Deferred Payments in Lieu of Taxes	1562									
2006 PILs & Taxes Variance	1592									
Sub-Totals										
Total		\$ 52,317	\$ (59,795)	\$ 37,969	\$ -	\$ 93,308	\$ 123,798	\$ 32,156	\$ 12,647	\$ 44,803
The following is not included in the total claim but is included on a memo basis:										
Deferred PILs Contra Account ⁸	1563									
RSVA - Power (including Global Adjustment)	1588	\$ 156,947	\$ 51,335		\$ 563,349	\$ 20,465	\$ 792,096	\$ 31,218	\$ 6,280	\$ 37,498
RSVA - Power - Sub-Account - Global Adjustment ⁴	1588	\$ -	\$ 122,125				\$ 122,125			\$ -
Recovery of Regulatory Asset Balances	1590	\$ (281,470)	\$ (165,425)				\$ (446,894)	\$ (7,452)	\$ (31,018)	\$ (38,471)

¹ As per general ledger, if does not agree to Dec-31-04 balance filed in 2006 EDR then provide supplementary analysis
² Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write-off, and etc.
³ Provide supporting statement indicating nature of this adjustments and periods they relate to
⁴ Not included in sub-total
⁵ Closed April 30, 2002
⁶ For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.
⁷ Please describe "other" components of 1508 and add more component lines if necessary.
⁸ 1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obligation to the ratepayer.
⁹ Interest projected on December 31, 2007 closing principal balance.

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	West Coast Huron Energy Inc.
NAME OF CONTACT	
E-mail Address	
VERSION NUMBER	v3.0
Date	

2006												
Account Description	Account Number	Opening Principal Amounts as of Jan-1-06	Transactions (additions) during 2006, excluding interest and adjustments ⁶	Transactions (reductions) during 2006, excluding interest and adjustments ⁶	Adjustments during 2006 - instructed by Board ²	Adjustments during 2006 - other ³	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Jan-1 to Dec31-06	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Interest Amounts as of Dec-31-06
RSVA - Wholesale Market Service Charge	1580	\$ 223,874	\$ (86,213)				\$ (166,285)	\$ (28,624)	\$ 39,018	\$ 10,119	\$ (41,358)	\$ 7,779
RSVA - One-time Wholesale Market Service	1582	\$ -						\$ -	\$ -			\$ -
RSVA - Retail Transmission Network Charge	1584	\$ (253,265)	\$ 25,389			\$ 10,351	\$ 191,050	\$ (26,475)	\$ (32,605)	\$ (12,676)	\$ 35,278	\$ (10,003)
RSVA - Retail Transmission Connection Charge	1586	\$ (189,497)	\$ 7,501				\$ 137,538	\$ (44,458)	\$ (24,257)	\$ (9,815)	\$ 25,887	\$ (8,185)
Sub-Totals		\$ (218,887)	\$ (53,324)		\$ -	\$ 10,351	\$ 162,303	\$ (99,557)	\$ (17,844)	\$ (12,371)	\$ 19,807	\$ (10,408)
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ -						\$ -	\$ -			\$ -
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ 37,969	\$ 11,805					\$ 49,773	\$ -	\$ 2,727		\$ 2,727
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -						\$ -	\$ -			\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -						\$ -	\$ -			\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -						\$ -	\$ -			\$ -
Retail Cost Variance Account - Retail	1518	\$ -						\$ -	\$ -			\$ -
Retail Cost Variance Account - STR	1548	\$ -						\$ -	\$ -			\$ -
Misc. Deferred Debits	1525	\$ 15,602					\$ (17,001)	\$ (1,399)	\$ -		\$ -	\$ -
LV Variance Account	1550	\$ -						\$ -	\$ -			\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555	\$ -						\$ -	\$ -			\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555	\$ -	\$ (6,428)					\$ (6,428)	\$ -			\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Me	1555	\$ -						\$ -	\$ -			\$ -
Smart Meter OM&A Variance	1556	\$ -						\$ -	\$ -			\$ -
Conservation and Demand Management Expenditures and Recoveries	1565	\$ (13,192)	\$ 6,011					\$ (7,180)	\$ -			\$ -
CDM Contra	1566	\$ 13,192	\$ (6,011)					\$ 7,180	\$ -			\$ -
Qualifying Transition Costs ⁵	1570	\$ 289,114	n/a	n/a			\$ (225,480)	\$ 63,634	\$ 62,647	\$ 13,371	\$ -	\$ 76,018
Pre-Market Opening Energy Variances Total ⁵	1571	\$ -	n/a	n/a				\$ -	\$ -			\$ -
Extra-Ordinary Event Costs	1572	\$ -						\$ -	\$ -			\$ -
Deferred Rate Impact Amounts	1574	\$ -						\$ -	\$ -			\$ -
Other Deferred Credits	2425	\$ -						\$ -	\$ -			\$ -
Sub-Totals		\$ 342,685	\$ 11,388	\$ (6,011)	\$ -	\$ -	\$ (242,481)	\$ 105,581	\$ 62,647	\$ 16,097	\$ -	\$ 78,745
Deferred Payments in Lieu of Taxes	1562											
2006 PILs & Taxes Variance	1592											
Sub-Totals												
Total		\$ 123,798	\$ (41,935)	\$ (6,011)	\$ -	\$ 10,351	\$ (80,178)	\$ 6,024	\$ 44,803	\$ 3,726	\$ 19,807	\$ 68,336
The following is not included in the total claim but is included on a memo basis:												
Deferred PILs Contra Account ⁸	1563											
RSVA - Power (including Global Adjustment)	1588	\$ 792,096	\$ (185,826)			\$ (563,349)	\$ (388,887)	\$ (345,967)	\$ 37,498	\$ 7,471	\$ (68,746)	\$ (23,777)
RSVA - Power - Sub-Account - Global Adjustment ⁴	1588	\$ 122,125	\$ (146,599)					\$ (24,474)	\$ -			\$ -
Recovery of Regulatory Asset Balances	1590	\$ (446,894)	\$ 17,971	\$ (153,827)		\$ 563,349	\$ 469,065	\$ 449,664	\$ (38,471)	\$ (20,140)	\$ 48,939	\$ (9,672)

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	West Coast Huron Energy Inc.
NAME OF CONTACT	
E-mail Address	
VERSION NUMBER	v3.0
Date	

2007										
Account Description	Account Number	Opening Principal Amounts as of Jan-1-07	Transactions (additions) during 2007, excluding interest and adjustments ⁶	Transactions (reductions) during 2007, excluding interest and adjustments ⁶	Adjustments during 2007 - instructed by Board ²	Adjustments during 2007 - other ³	Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Jan-1 to Dec31-07	Closing Interest Amounts as of Dec-31-07
RSVA - Wholesale Market Service Charge	1580	\$ (28,624)	\$ (133,298)				\$ (161,922)	\$ 7,779	\$ (4,141)	\$ 3,638
RSVA - One-time Wholesale Market Service	1582	\$ -					\$ -	\$ -	\$ -	\$ -
RSVA - Retail Transmission Network Charge	1584	\$ (26,475)	\$ 17,241				\$ (9,234)	\$ (10,003)	\$ (593)	\$ (10,595)
RSVA - Retail Transmission Connection Charge	1586	\$ (44,458)	\$ (7,738)				\$ (52,196)	\$ (8,185)	\$ (2,087)	\$ (10,272)
Sub-Totals		\$ (99,557)	\$ (123,795)		\$ -	\$ -	\$ (223,352)	\$ (10,408)	\$ (6,821)	\$ (17,229)
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ -					\$ -	\$ -		\$ -
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ 49,773					\$ 49,773	\$ 2,727	\$ 2,354	\$ 5,080
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -					\$ -	\$ -		\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -					\$ -	\$ -		\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -					\$ -	\$ -		\$ -
Retail Cost Variance Account - Retail	1518	\$ -					\$ -	\$ -		\$ -
Retail Cost Variance Account - STR	1548	\$ -					\$ -	\$ -		\$ -
Misc. Deferred Debits	1525	\$ (1,399)				\$ 1,496	\$ 97	\$ -		\$ -
LV Variance Account	1550	\$ -					\$ -	\$ -		\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555	\$ -					\$ -	\$ -		\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555	\$ (6,428)		\$ (11,898)			\$ (18,325)	\$ -		\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Me	1555	\$ -					\$ -	\$ -		\$ -
Smart Meter OM&A Variance	1556	\$ -					\$ -	\$ -		\$ -
Conservation and Demand Management Expenditures and Recoveries	1565	\$ (7,180)		\$ (8,196)			\$ (15,376)	\$ -		\$ -
CDM Contra	1566	\$ 7,180	\$ 8,196				\$ 15,376	\$ -		\$ -
Qualifying Transition Costs ⁵	1570	\$ 63,634	n/a	n/a		\$ (63,634)	\$ 0	\$ 76,018	\$ (76,018)	\$ -
Pre-Market Opening Energy Variances Total ⁵	1571	\$ -	n/a	n/a			\$ -	\$ -		\$ -
Extra-Ordinary Event Costs	1572	\$ -					\$ -	\$ -		\$ -
Deferred Rate Impact Amounts	1574	\$ -					\$ -	\$ -		\$ -
Other Deferred Credits	2425	\$ -					\$ -	\$ -		\$ -
Sub-Totals		\$ 105,581	\$ 8,196	\$ (20,094)	\$ -	\$ (62,138)	\$ 31,546	\$ 78,745	\$ (73,664)	\$ 5,080
Deferred Payments in Lieu of Taxes	1562									
2006 PILs & Taxes Variance	1592									
Sub-Totals										
Total		\$ 6,024	\$ (115,599)	\$ (20,094)	\$ -	\$ (62,138)	\$ (191,806)	\$ 68,336	\$ (80,485)	\$ (12,149)
The following is not included in the total claim but is included on a memo basis:										
Deferred PILs Contra Account ⁸	1563									
RSVA - Power (including Global Adjustment)	1588	\$ (345,967)	\$ 14,024				\$ (331,943)	\$ (23,777)	\$ (15,806)	\$ (39,583)
RSVA - Power - Sub-Account - Global Adjustment ⁴	1588	\$ (24,474)	\$ 44,346				\$ 19,873	\$ -	\$ -	\$ -
Recovery of Regulatory Asset Balances	1590	\$ 449,664	\$ 8,298	\$ (283,753)			\$ 174,209	\$ (9,672)	\$ 1,707	\$ (7,965)

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	West Coast Huron Energy Inc.
NAME OF CONTACT	
E-mail Address	
VERSION NUMBER	v3.0
Date	

Account Description	Account Number	Projected Interest on Dec 31 -07 balance from Jan 1, 2008 to Dec 31, 2008 ⁹	Projected Interest on Dec 31 -07 balance from Jan 1, 2009 to April 30, 2009 ⁹	Claim before Forecasted Transactions	Forecasted Transactions, Excluding Interest from Jan 1, 2008 to Dec 31, 2008	Forecasted Transactions, Excluding Interest from Jan 1, 2009 to April 30, 2009	Projected Interest from Jan 1, 2008 to April 30, 2009 on Forecasted Transx (Excl Interest) from Jan 1, 2008 to December 31, 2008	Projected Interest from Jan 1, 2009 to April 30, 2009 on Forecasted Transx (Excl Interest) from Jan 1, 2009 to April 30, 2009	Total Claim
RSVA - Wholesale Market Service Charge	1580	\$ (6,300)	\$ (1,768)	\$ (166,352)					\$ (166,352)
RSVA - One-time Wholesale Market Service	1582			\$ -					\$ -
RSVA - Retail Transmission Network Charge	1584	\$ (789)	\$ (221)	\$ (20,839)					\$ (20,839)
RSVA - Retail Transmission Connection Charge	1586	\$ (2,486)	\$ (698)	\$ (65,652)					\$ (65,652)
Sub-Totals		\$ (9,575)	\$ (2,686)	\$ (252,843)	\$ -	\$ -	\$ -	\$ -	\$ (252,843)
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508			\$ -					\$ -
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ 2,183	\$ 613	\$ 57,649					\$ 57,649
Other Regulatory Assets - Sub-Account - Other ⁷	1508			\$ -					\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508			\$ -					\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508			\$ -					\$ -
Retail Cost Variance Account - Retail	1518			\$ -					\$ -
Retail Cost Variance Account - STR	1548			\$ -					\$ -
Misc. Deferred Debits	1525	\$ 4	\$ 1	\$ 102					\$ 102
LV Variance Account	1550			\$ -					\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555			\$ -					\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555	\$ (729)	\$ (205)	\$ (19,259)					\$ (19,259)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Me	1555			\$ -					\$ -
Smart Meter OM&A Variance	1556			\$ -					\$ -
Conservation and Demand Management Expenditures and Recoveries	1565			\$ (15,376)					\$ (15,376)
CDM Contra	1566			\$ 15,376					\$ 15,376
Qualifying Transition Costs ⁵	1570			\$ 0					\$ 0
Pre-Market Opening Energy Variances Total ⁶	1571			\$ -					\$ -
Extra-Ordinary Event Costs	1572			\$ -					\$ -
Deferred Rate Impact Amounts	1574			\$ -					\$ -
Other Deferred Credits	2425			\$ -					\$ -
Sub-Totals		\$ 1,458	\$ 409	\$ 38,493	\$ -	\$ -	\$ -	\$ -	\$ 38,493
Deferred Payments in Lieu of Taxes	1562								
2006 PILs & Taxes Variance	1592								
Sub-Totals				\$ -					\$ -
Total		\$ (8,117)	\$ (2,278)	\$ (214,350)	\$ -	\$ -	\$ -	\$ -	\$ (214,350)
The following is not included in the total claim but is included on a memo basis:									
Deferred PILs Contra Account ⁸	1563								
RSVA - Power (including Global Adjustment)	1588	\$ (14,787)	\$ (4,149)	\$ (390,462)					\$ (390,462)
RSVA - Power - Sub-Account - Global Adjustment ⁴	1588	\$ 791	\$ 222	\$ 20,885					\$ 20,885
Recovery of Regulatory Asset Balances	1590	\$ 6,690	\$ 1,877	\$ 174,811					\$ 174,811

2006 COST ALLOCATION INFORMATION FILING

West Coast Huron Energy Inc.

EB-2005-0431 EB-2007-0001

Monday, January 15, 2007

Sheet 01 Revenue to Cost Summary Worksheet - Second Run

Class Revenue, Cost Analysis, and Return on Rate Base

		1	2	3	4	6	7	8	9	
		Total	Residential	GS <50	GS 50 - 499 kW	GS 500 kW - 4999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Rate Base Assets										
crev	Distribution Revenue (sale)	\$1,635,592	\$757,367	\$275,824	\$264,348	\$197,639	\$116,224	\$18,713	\$1,132	\$4,345
mi	Miscellaneous Revenue (mi)	\$114,898	\$62,543	\$25,114	\$11,629	\$4,709	\$7,138	\$2,806	\$60	\$898
	Total Revenue	\$1,750,490	\$819,910	\$300,938	\$275,977	\$202,349	\$123,362	\$21,519	\$1,192	\$5,243
Expenses										
di	Distribution Costs (di)	\$345,803	\$171,624	\$46,603	\$32,063	\$16,592	\$62,994	\$14,879	\$292	\$757
cu	Customer Related Costs (cu)	\$311,213	\$176,347	\$94,631	\$23,373	\$6,893	\$2,028	\$4,783	\$69	\$3,089
ad	General and Administration (ad)	\$464,567	\$245,996	\$99,703	\$39,244	\$16,611	\$46,076	\$13,971	\$256	\$2,709
dep	Depreciation and Amortization (dep)	\$200,009	\$102,868	\$31,926	\$19,958	\$7,396	\$26,384	\$10,773	\$209	\$495
INPUT	PILs (INPUT)	\$41,727	\$21,389	\$6,647	\$4,180	\$1,560	\$5,570	\$2,235	\$43	\$103
INT	Interest	\$172,738	\$88,545	\$27,518	\$17,304	\$6,456	\$23,056	\$9,252	\$180	\$426
	Total Expenses	\$1,536,057	\$806,769	\$307,028	\$136,122	\$55,508	\$166,109	\$55,893	\$1,049	\$7,579
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$214,433	\$109,918	\$34,160	\$21,481	\$8,015	\$28,622	\$11,486	\$223	\$529
	Revenue Requirement (includes NI)	\$1,750,490	\$916,687	\$341,188	\$157,603	\$63,523	\$194,731	\$67,378	\$1,272	\$8,108
		Revenue Requirement Input equals Output								
Rate Base Calculation										
Net Assets										
dp	Distribution Plant - Gross	\$4,058,280	\$2,080,639	\$646,801	\$406,502	\$151,577	\$541,148	\$217,385	\$4,222	\$10,006
gp	General Plant - Gross	\$406,685	\$208,465	\$64,787	\$40,740	\$15,201	\$54,283	\$21,783	\$423	\$1,003
accum dep	Accumulated Depreciation	(\$748,304)	(\$383,956)	(\$119,505)	(\$74,923)	(\$27,861)	(\$99,343)	(\$40,093)	(\$779)	(\$1,844)
co	Capital Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Net Plant	\$3,716,661	\$1,905,148	\$592,083	\$372,319	\$138,917	\$496,088	\$199,075	\$3,867	\$9,164
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$5,868,524	\$1,707,852	\$988,856	\$1,416,388	\$1,109,108	\$578,870	\$56,378	\$1,280	\$9,792
	OM&A Expenses	\$1,121,583	\$593,967	\$240,937	\$94,680	\$40,096	\$111,098	\$33,633	\$617	\$6,555
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$6,990,107	\$2,301,819	\$1,229,793	\$1,511,068	\$1,149,205	\$689,969	\$90,011	\$1,896	\$16,346

Working Capital	\$1,048,516	\$345,273	\$184,469	\$226,660	\$172,381	\$103,495	\$13,502	\$284	\$2,452
Total Rate Base	\$4,765,177	\$2,250,421	\$776,552	\$598,979	\$311,297	\$599,583	\$212,576	\$4,151	\$11,616
	Rate Base Input equals Output								
Equity Component of Rate Base	\$2,382,588	\$1,125,211	\$388,276	\$299,490	\$155,649	\$299,791	\$106,288	\$2,076	\$5,808
Net Income on Allocated Assets	\$214,434	\$13,141	(\$6,090)	\$139,855	\$146,841	(\$42,746)	(\$34,374)	\$143	(\$2,336)
Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	\$214,434	\$13,141	(\$6,090)	\$139,855	\$146,841	(\$42,746)	(\$34,374)	\$143	(\$2,336)
RATIOS ANALYSIS									
REVENUE TO EXPENSES %	100.00%	89.44%	88.20%	175.11%	318.54%	63.35%	31.94%	93.68%	64.67%
EXISTING REVENUE MINUS ALLOCATED COSTS	\$1	(\$96,777)	(\$40,250)	\$118,374	\$138,826	(\$71,368)	(\$45,859)	(\$80)	(\$2,865)
RETURN ON EQUITY COMPONENT OF RATE BASE	9.00%	1.17%	-1.57%	46.70%	94.34%	-14.26%	-32.34%	6.87%	-40.22%

2006 Board**Approved 2006 Actual 2007Actual 2008 Bridge 2009 Test**Determination of Taxable Income

Regulatory Net Income (before tax) \$214,459 \$51,069 \$143,936 \$193,976 \$175,453

Book to Tax Adjustments

Additions to Accounting Income:

Depreciation and amortization \$208,110 \$471,956 \$275,626 \$294,516 \$350,459

Meals & entertainment / Mileage

Other Additions \$0 \$0

Total Additions \$208,110 \$471,956 \$275,626 \$294,516 \$350,459

Deductions from Accounting Income:

Capital Cost Allowance \$239,253 \$236,618 \$244,894 \$256,980 \$314,299

Cumulative eligible capital deductions \$946

Gain on Disposal

Other Deductions \$0 \$0

Total Deductions \$240,199 \$236,618 \$244,894 \$256,980 \$314,299

Regulatory Taxable Income \$182,370 \$286,406 \$174,668 \$231,512 \$211,613

Corporate Income Tax Rate 18.62% 18.62% 18.62% 17.00% 12.80%

Ontario Capital Tax Rate 14.00%

Provincial Small Business Rate 5.50%

Provincial Tax Clawback Rate 4.25%

Corporate Income Tax \$27,086

Ontario Capital Tax \$29,626

Provincial Small Business -\$17,987

Provincial Tax Clawback \$0

Regulatory Income Tax \$33,957 \$53,329 \$32,523 \$39,357 \$38,725

Calculation of Utility Income Taxes

Income Taxes (Line 23) \$33,957 \$53,329 \$32,523 \$39,357 \$38,725

Ontario Capital Tax \$0 \$0 \$0 \$0 \$0

Large Corporation Tax (Line 14, page 2)

Total Taxes \$33,957 \$53,329 \$32,523 \$39,357 \$38,725

Taxes Grossed up for Rate Purposes \$41,727 \$65,531 \$39,964 \$47,418 \$47,399**Tax Rates**

Federal Tax 12.00% 12.00% 12.00% 11.50% 12.80%

Federal Surtax 1.12% 1.12% 1.12% 0.00% 0.00%

Provincial Tax 5.50% 5.50% 5.50% 5.50% 5.50%

Total Tax Rate 18.62% 18.62% 18.62% 17.00% 18.30%

Determination of Net Utility Income

	Existing Rates	Proposed Rates	Revenue Surplus or Deficiency
Revenue Deficiency		\$681,396	
Distribution Revenue	\$1,811,046	\$1,811,046	\$0
Other Operating Revenue (Net)	\$92,696	\$92,696	\$0
Total Revenue	\$1,903,742	\$2,585,138	\$681,396
Costs and Expenses			\$0
Distribution Costs	\$1,333,700	\$1,333,700	\$0
Operation & Maintenance	\$472,550	\$472,550	\$0
Depreciation & Amortization	\$350,459	\$350,459	\$0
Property & Capital Taxes	\$0	\$0	\$0
Interest	\$205,578	\$205,578	\$0
Total Costs and Expenses	\$2,362,286	\$2,362,286	\$0
Utility Income Before Income Taxes	-\$458,544	\$222,852	\$681,396
Income Taxes	-\$69,469	\$47,399	\$116,868
Utility Income	-\$389,076	\$175,453	\$798,264

Rate Base	\$5,055,203	\$5,055,203
Equity Portion	43.3300%	43.3300%
Equity Component of Rate Base	\$2,190,419	\$2,190,419
Target Return on Equity	8.01%	8.01%
Return on Rate Base	\$175,452.59	\$175,452.59
Revenue Sufficiency	-\$564,528.21	\$0.00

Calculation of Income Taxes

Utility Income Before Income Taxes	-\$415,769
Additions to Accounting Income	\$350,459
Deductions from Accounting Income	\$314,299
Regulatory Taxable Income	-\$379,609
Income Tax	-\$69,469